



**Annual Report  
and Financial Report  
2021**



**cesvi**

# Summary

<b>03</b>	LETTER FROM THE PRESIDENT	03
	METHODOLOGICAL NOTE	04
<b>06</b>	<b>IDENTITY</b>	
	Our story	08
	CESVI for sustainable development	10
	Our identity	12
	CESVI and Core Humanitarian Standard on Quality and Accountability (CHS)	14
<b>16</b>	<b>GOVERNANCE</b>	
	An immediate and forward-looking response in an unprecedented world	17
	College of ad Honorem Founders	18
	Assembly of Founders	19
	Organisational chart	20
	World Staff	22
<b>24</b>	<b>PERFORMANCE</b>	
	CESVI by the numbers	26
	Local rooting index	26
	Comparative efficiency indexes	27
	Differentiations of the funding sources	27
	Worldwide commitment	28
	Commitment by type of intervention and key sectors	29
	Numbers per country	30
	Humanitarian emergencies map	31
	<b>FOCUS</b>	
	Cascading grant mechanism	32
	Rural development	38
	Civil society and governance	43
	Protection	46
	Health	54
	Inclusive and sustainable growth	59
<b>67</b>	<b>STAKEHOLDER</b>	
	Stakeholders' map	67
	<b>OUR COMMITMENT TO:</b>	
	People in need	68
	Partners	70
	Human resources	72
	Donors	74
	Society	78
	Alliance2015: our European network	80
	Partnerships and memberships	81
<b>82</b>	<b>FINANCIAL REPORT</b>	
	Balance sheet	84
	Management report	85
	Mission report	86
	Auditors' Report	103



**cesvi**

Cesvi Fondazione Onlus  
Incorporated in Italy on January 18th, 1985  
NGO since 14/9/88 according to art. 28 law 49/1987  
Civil Society Organisation (CSO) since 4/04/2016  
according to art. 26 law 125/2014  
Moral entity (nr. 1 of the Juridical Person Register  
Bergamo Prefecture)  
Fiscal code 95008730160

Italian member of

Alliance 2015

Alliance2015  
European NGO Network

NGO with Special Consultative Status in the  
Economic and Social Council of the United Nations

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SWIFT BCITITMM



Oscar di Bilancio

Annual Report Award (FERPI)  
2000 – 2011 – 2017

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Bergamo, June 30th, 2022

Dear all,  
once again, this year I would like to bring your/our attention to the continuous effort and innovative contribution made by the CESVI Foundation for the economic and social restart of the various operating bodies since the beginning of the COVID-19 pandemic.

Among the most significant projects carried out in 2021, it is worth mentioning Programma Rinascimento Bergamo (the Bergamo Renaissance Program), in close collaboration with the Municipality of Bergamo and Intesa Sanpaolo, in support of over 4 thousand small entrepreneurs, professionals and local associations, with a loan of 25 million euros allocated, including 10 million euros in non-repayable grants. The speed of the intervention, its flexibility, and the concrete support given to individuals to access the contributions have restored confidence and allowed the recovery of the city economy put to the test by the lockdowns and measures to contain the pandemic. Furthermore, the Fastweb initiative which involved its employees to help micro and small businesses at risk of failure; SCENA UNITA, in support of music and entertainment workers, raised 4,780,000 euros thanks to the contribution of 154 artists and more than 100 companies. A model of proximity welfare that could also be useful for the upcoming challenges of the National Recovery and Resilience Plan (PNRR).

CESVI worked together with three fundamental actors – public administration, private enterprise and the third sector – to identify the entities and people to be involved, the methods of support and impact assessments, also bringing to Italy the qualifying elements of its work in the world – timeliness, transparency and accountability – to generate change and the direct participation of vulnerable subjects, the beneficiaries of our projects.

In the 22 countries where CESVI operates daily, we have continued to face increasingly numerous and protracted emergencies: the terrible earthquake that hit Haiti in August 2021 or the Afghan crisis, just to name a few, in support of the most fragile, to counter the effects of climate change, to intervene in support of populations affected by conflicts and to promote the sustainable development of the most vulnerable communities.

Our Case del Sorriso (Houses of Smile) program has been a real point of reference for the protection of children and women during the pandemic and to address the structural causes of poverty and inequality.

As I'm writing this letter, we are experiencing a dramatic milestone: we have passed the fourth month of war at the gates of Europe. The invasion of Ukraine has led to the greatest flow of migrations in recent times, and we at CESVI immediately acted to support the population fleeing the war, women and children in the first place, both on the borders in Hungary, Romania and Poland, and within Ukraine itself, immediately providing basic necessities, psychological support and moments of socialising and entertainment, especially for the little ones. We are now committed to the reconstruction of buildings, such as the Bucha kindergarten, to allow the restart and give a signal of hope to all those people who are returning to their cities, to their homes, and who want to regain possession of their lives, free from fear. With this spirit, and with the constant commitment of the staff, volunteers, members and all the people who make this organisation move, we wish to keep on giving our contribution and help, promoting solidarity in the world.

*Gloria Zavatta*  
Gloria Zavatta

President of CESVI Foundation

# Methodological note

CESVI's Annual Report is the annual reporting tool of all the activities carried out by the Foundation from a narrative, managerial and economic-financial point of view. The reference period of this edition is the calendar year 2021, still strongly characterised by the COVID-19 pandemic and, above all, by the economic, environmental and social consequences it has generated. In contrast, the information on objectives and context, organisational charts and human resources are updated to 30 June 2022.

On 30 April 2022, the Foundation's Board of Directors approved the Annual Report 2021 and the Mission Report to the financial statements for the year ended 31 December 2021, from which the information contained in the Annual Report is taken.

Since the 1990s, CESVI has been using "financial statement reporting (...)" as an agile and accessible communication tool (...) that clearly and comprehensively describes the organisation's activities, making it possible to appreciate the effectiveness of the interventions carried out during the year", as stated in the motivation for the Annual Report Award received in 2000.

CESVI's 2021 Annual Report is drafted in continuity with the new elements introduced in the two previous financial years, in compliance with the Reform of the Third Sector and in particular with the Guidelines for the drafting of the Social Report by ETSs and the principles expressed by Law 106/2016 and the consequent implementing decrees.

The reorganisation of the contents of the Annual Report and the new elements mentioned above have made it possible to better represent the complexity of the approach by programmes now divided by type of intervention - emergency and/or development - and aggregated according to their specific sectors. The reorganisation of the contents was also intended to facilitate easier and more effective consultation and lay the foundations for its future complete digitalisation.

To achieve these objectives, once again this year the Annual Report was developed by an internal working group representing the various areas of the Foundation for complete co-construction and joint drafting, shared within the organisation at all levels.

CESVI's 2021 Annual Report is therefore composed of two different sections: Annual Report and Financial Statements. It is drafted and published in two monolingual editions, Italian and English.

The Annual Report is organised in the following chapters:

- **Identity:** History, Mission, Vision, Value System, International Standards of Quality and Transparency;
- **Governance:** Organisational Structure and Organigram;
- **Performance:** Statistical indices of coherence, Numbers by

country, Thematic tables by sectors of intervention with reporting of activities and significant results of interventions in countries divided by sectors;

- **Stakeholders:** Stakeholder map, Our commitment to people in need, partners, colleagues, donors and society.

The Annual Report 2021 adopts the new financial statement formats introduced by Law 106/2016 and the ensuing implementing decrees and includes the Balance Sheet, the Management Statement, the Mission Report to the financial statements for the year ended 31 December 2021, the Report of the Board of Auditors and the Report of the independent auditors. Since the 2007 financial year, the valuation of Contributions Received in Kind (voluntary services, free goods and services) has been introduced and is maintained here. The table of efficiency indicators shared and comparable among AIRC, AISM, CESVI, Lega del Filo d'Oro, Save the Children, Telethon, UNICEF and WWF, introduced in the 2008 financial year, has been eliminated in this 2021 Social Report with the introduction of univocal and compulsory criteria for all ETSs. For the same reason, the efficiency indices of the fundraising organisation have been calculated for the financial year 2021 with the new criteria indicated, but are therefore no longer comparable with previous years.

The 5x1000 related to the taxpayers' choices expressed with the 2019 tax return is represented among the income from activities of General Interest in the management accounts. The allocation scheme of the 5x1000, which will be reported according to the Guidelines of the Ministry of Labour and Social Policies, D.G. per il Volontariato, l'Associazionismo e le Formazioni Sociali is reported in the mission statement. Please refer to [www.cesvi.org](http://www.cesvi.org) for further information and detailed documentation.

The elaboration of the Social Report involves multiple stakeholders each year. During the year, we focus on one or more audiences with targeted research and the collection of information in the countries of the world where CESVI operates, in Italy and Europe.

The main recipients of the reporting are the different categories of supporters, partners and opinion-makers. This paper edition is printed again this year in a limited number of copies (100) and published in full on the website [www.cesvi.org](http://www.cesvi.org). A summary edition of the report is published in the weekly Vita and Open Cooperazione.

The Social Report synthetically expresses the totality of the project actions carried out by CESVI in the world, as well as the totality of the existing relations with Italian and foreign stakeholders, whether they are the recipients of its interventions, supporting bodies or partners operating in the field.

Therefore, no entity over which the Foundation exercises control or significant influence and no activity carried out that is relevant for reporting purposes is excluded from the Social Report.

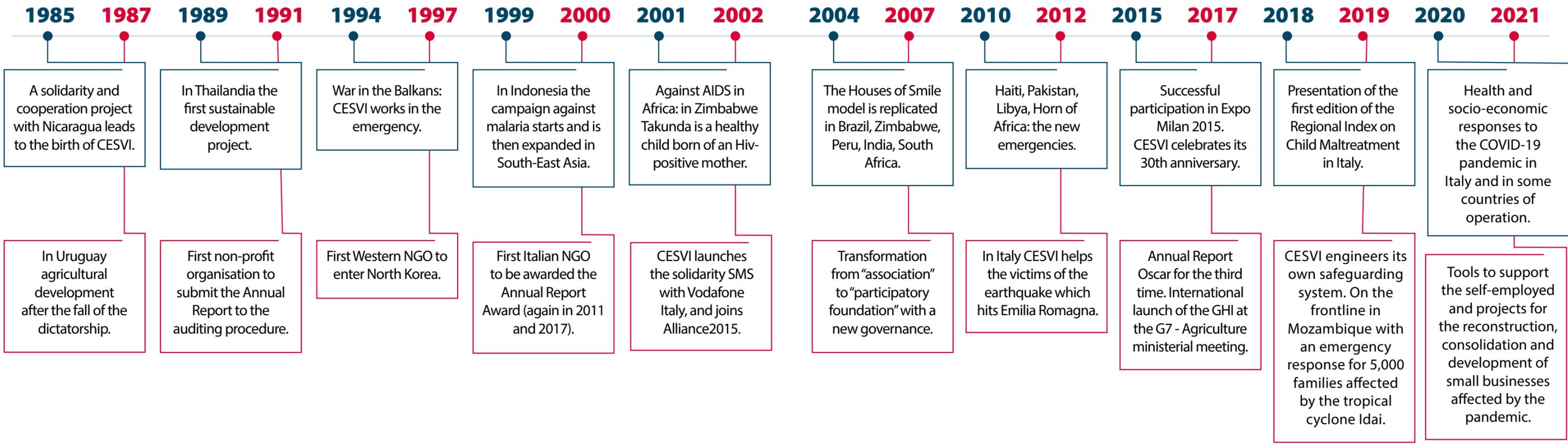
The Financial Statements are audited annually by a leading company in the sector (PricewaterhouseCoopers S.p.A.), which issues a Report certifying the transparency and consistency of the accounting, organisational and procedural process over the various financial years. In recent years, the auditing company's control has also been extended to the effectiveness variables related to field activities.

CESVI is accredited by numerous Institutional Donors and is subject to periodic checks carried out in the form of self-assessment, due diligence verification of documents or visits by external auditors, both at the headquarters and the offices

abroad. For the most part, these controls relate to the financial and administrative management of individual projects, but also to the adequacy and proper application of procedures, including an audit with a focus on measuring and monitoring the results achieved, transparent and effective project management, and prevention and protection systems. In other cases, these controls have a broader scope, aimed at verifying organisational capacity as a whole, through checks on the functioning of the structure, the organisational risk management system and the effectiveness of internal control systems. A substantial number of projects are also subject to external or internal evaluations, responding to different evaluation purposes and conducted using various methodologies. From a medium- to long-term perspective, impact evaluations at the programme and intervention sector level, for which CESVI has also laid the foundations through this reorganisation of the Annual Report contents, are of major interest.







# Cesvi our history



# CESVI for sustainable development

## POVERTY MAP

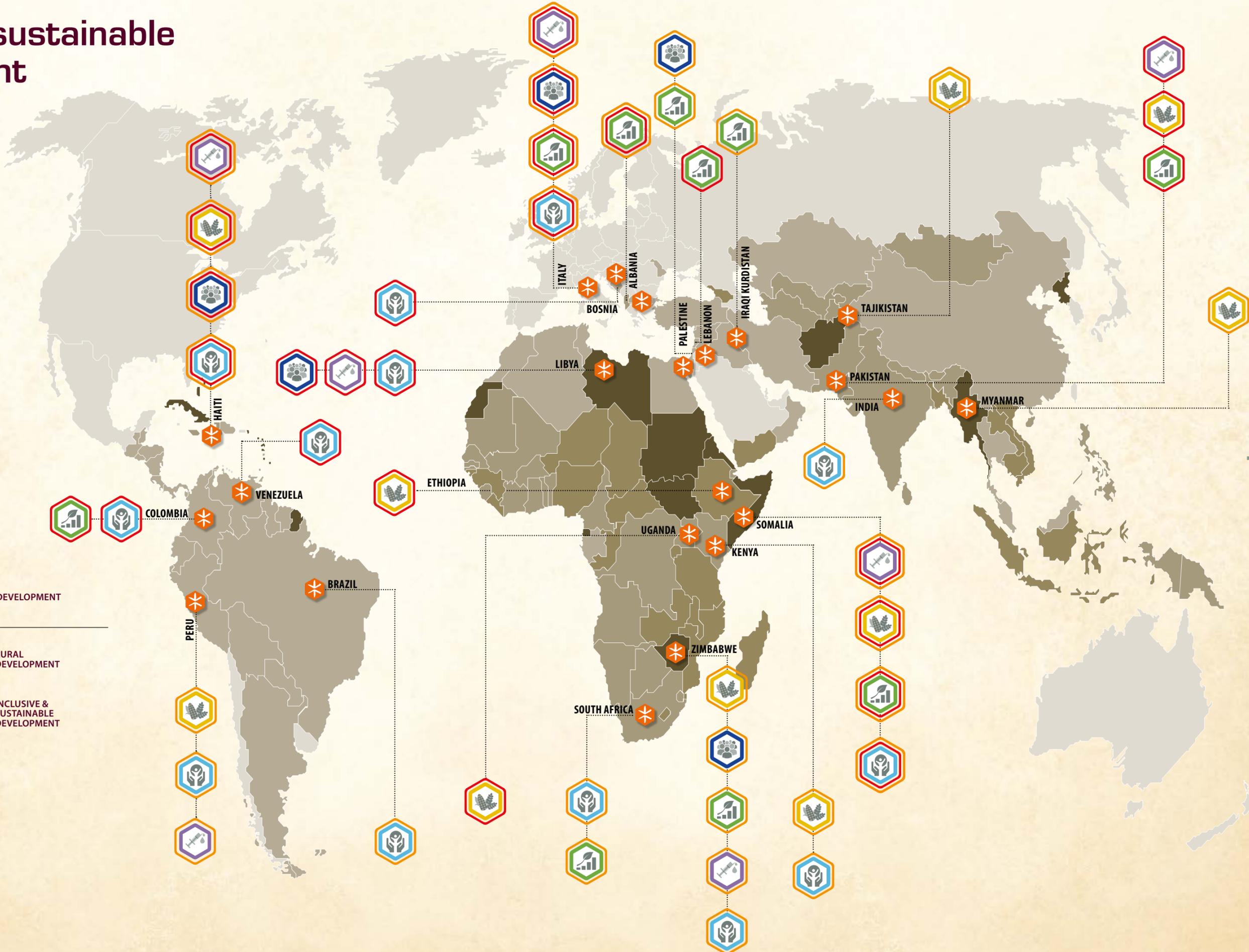
Population living below poverty line (less than 2 \$ per day)

- Not available
- > 80 %
- 41 – 80 %
- 6 – 40 %
- < 5 %

## Key sectors

### SETTINGS

- HUMANITARIAN
- DEVELOPMENT
- HEALTH
- RURAL DEVELOPMENT
- CIVIL SOCIETY & GOVERNANCE
- INCLUSIVE & SUSTAINABLE DEVELOPMENT
- PROTECTION



# Our identity

## MISSION

CESVI operates worldwide to support the most vulnerable populations in promoting human rights and achieving their ambitions, for sustainable development.

Under the ideals of social justice and respect for human rights, CESVI pursues the well-being of vulnerable populations in conditions of poverty or struck by war, natural calamities and environmental disasters. This is achieved, at an international level too, through works of humanitarian aid, in the context of both emergency and development, in support of the weakest categories – children, women, elderly and social outcasts –, supporting them in meeting their aims with the objective of promoting self-sufficiency in a sustainable future.

## VISION

CESVI believes that the recognition of human rights contributes to everybody's well-being of everyone on the planet, a shared home to be safeguarded.

## VALUE SYSTEM

CESVI's conduct is inspired by the utmost integrity and honesty in all circumstances and areas in which it intervenes, both in institutional relations, in relations with donors and in the respect of beneficiaries' dignity.

Furthermore, the Foundation undertakes to respect the ethical principles of *legality, correctness, independence-neutrality and social responsibility*.

The principle of *legality* dictates compliance with regulations: CESVI refuses any illicit behaviour even when it is put into practice with the intention to meet the interests of the Foundation.

The principle of *correctness* implies respect from the recipients of the Ethical Code and for everyone's rights, however, involved in the Foundation's activity. From this point of view, the

Foundation and all its agencies act in respect of fundamental human rights, avoiding any discrimination based on age, gender, sexual orientation, state of health, race, nationality, political leanings and religious beliefs in their relations with counterparts.

According to the principle of *independence-neutrality*, CESVI is completely independent of private interests and autonomous from governmental policies, aware of its signature social role towards the beneficiaries and their communities, preserving its neutrality in the fields of intervention.

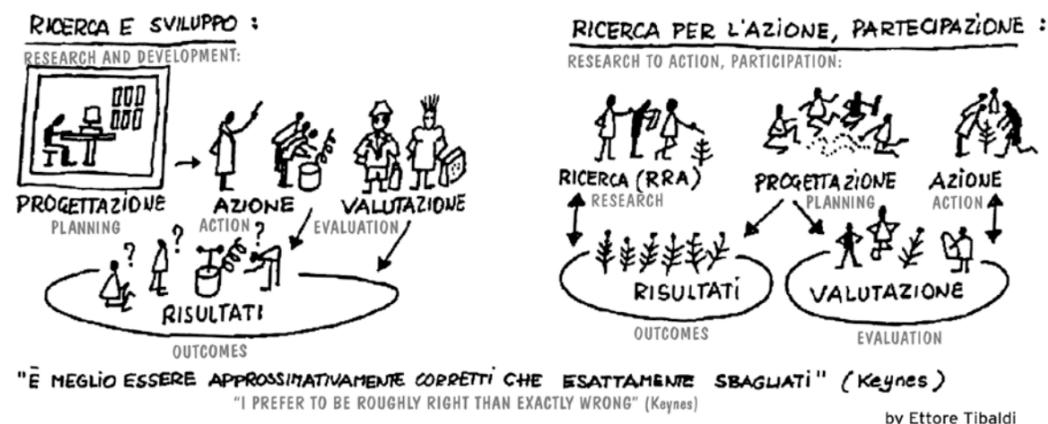
Even in 2021, CESVI kept on working on its accountability systems, aiming at making internal methods and procedures more efficient, enhancing transparency and quality of its action and accounting.

CESVI, in the project sector, is committed to realising clear and accessible systems of feedback and warning reception and management. The system of feedback and warning reception at the project level is integrated with CESVI's system of warning management (both internal and external) concerning accidents, malfunctioning and violations, in addition to behaviours considered unfair. In fact, CESVI has three active thematic channels for warnings (Prevention of Fraud and Corruption, Safeguarding and Code of Conduct) and a Whistleblowing channel. They are always accessible and confidential to safeguard the organisational accountability and the Foundation's integrity.

 All the documentation mentioned above is published on CESVI's website, in Italian and in English, and in particular:

- **Ethical Code:** <https://www.cesvi.org/who-we-are/transparency/>
- **Policies:** <https://www.cesvi.org/who-we-are/transparency/our-policies/>
- **Notes on Privacy:** <https://www.cesvi.org/notes-on-privacy/>

## CESVI OPERATIONAL PHILOSOPHY: PARTICIPATION



## THE VALUE OF TRANSPARENCY

Whatever information or suspicion related to violations of CESVI Policy and Codes regulations can be reported through mechanisms indicated in CESVI Whistleblowing policy:

 **by e-mail:**  
[whistleblowing@cesvi.org](mailto:whistleblowing@cesvi.org)

 **by regular mail:**  
sending a sealed envelope externally labelled "Whistleblowing – personal reserved" to CESVI, Broseta 68A street, 24128 Bergamo (BG), Italy

 **by telephone:**  
calling +39 035 2058058 and leaving a telephone number to be contacted by a member of the Supervisory Body or by the CESVI President

 **in person:**  
whoever wants to report can ask for a specific meeting with the President of the Supervisory Body at the Headquarters or with the CESVI President

**SPECIFIC REPORTS CAN ALSO BE FORWARDED TO THE FOLLOWING E-MAILS DEDICATED:**

 **SAFEGUARDING**  
[safeguarding@cesvi.org](mailto:safeguarding@cesvi.org)

 **PREVENTION OF FRAUD AND CORRUPTION**  
[fraud@cesvi.org](mailto:fraud@cesvi.org)

 **CODE OF CONDUCT**  
[hr@cesvi.org](mailto:hr@cesvi.org)

CESVI guarantees identity secrecy of the whistle-blower, suspected persons and any other persons involved and heard during the investigation and the management of the report.

# CESVI and Core Humanitarian Standard on Quality and Accountability (CHS)

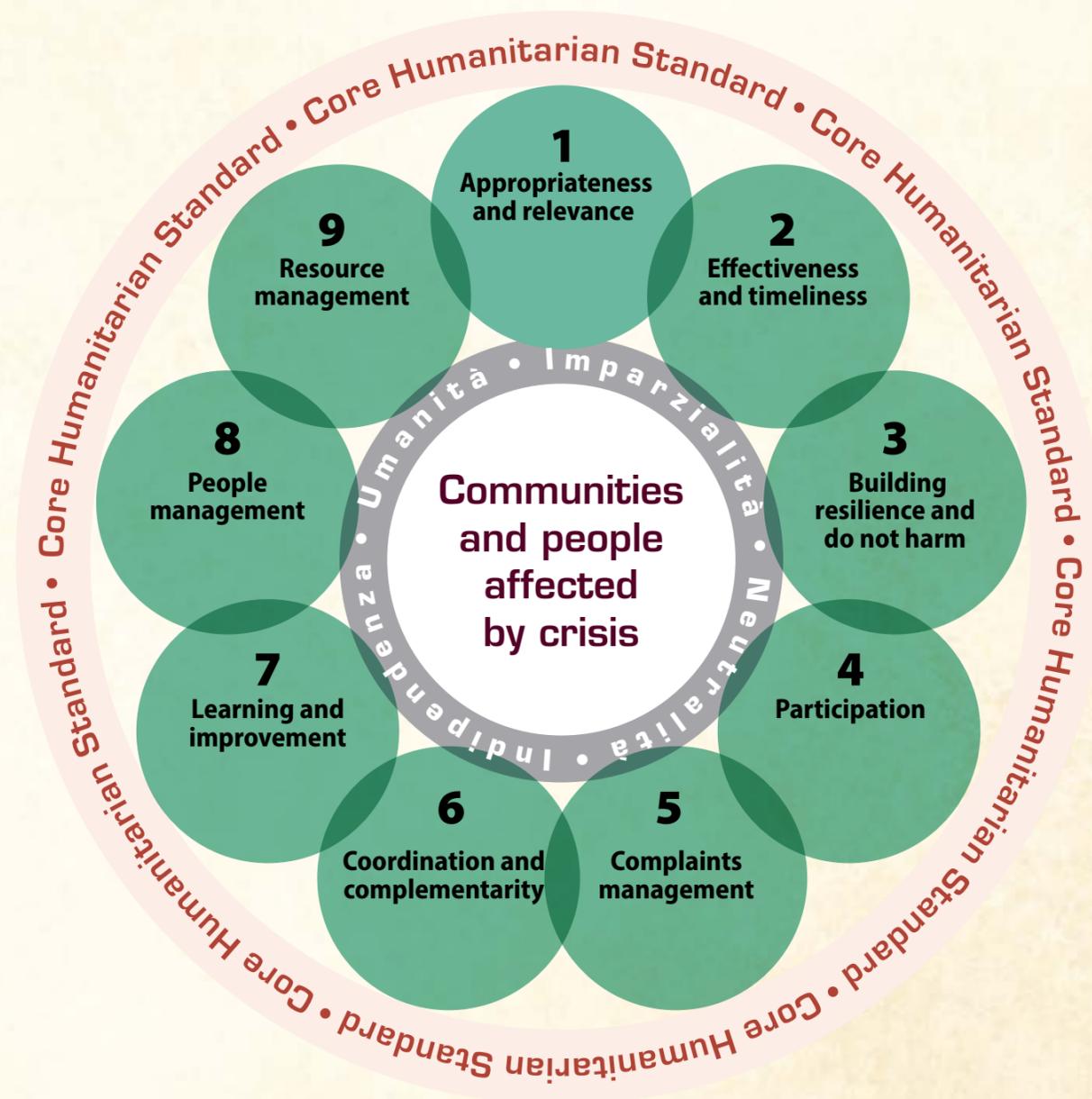


Since 2015 CESVI has been a member of the CHS Alliance and a CHS verified organisation, thanks to the completion, in 2018, of the verification process according to the CHS framework. After 2020 the verification process had to be renewed and CESVI is committed to undertaking the verification process again as soon as possible.

In 2020, CESVI linked the CHS Verification Framework to its Risk Management Framework, following the idea that fulfilling Quality and Accountability standards – and above all those of the CHS – will mean that CESVI is compliant with due diligence processes, while not meeting the Standard would expose the organisation to risks.

In 2021, CESVI continued to implement its Improvement Plan, incorporating its new elements derived from the analysis of recommendations from external audits of institutional donors (such as audits and due diligence) and additional priorities emerging from operations.

A CHS induction is part of the mandatory CESVI General Accountability training module, address to all new staff. The diagram below shows the updated version of measures through which CESVI enforces the 9 commitments of the Core Humanitarian Standard.



## The 9 commitments of the Core Humanitarian Standard in CESVI's work

### 1. CESVI MEASURES RELATED TO THE APPROPRIATENESS AND RELEVANCE

- CESVI PCM Handbook: A journey into CESVI's Project Cycle Management;
- Country strategy outline
- CESVI Ethical Code (2017)
- Red Cross and Red Crescent codes of conduct endorsement

### 2. CESVI MEASURES RELATED TO EFFECTIVENESS AND TIMELINESS

- Technical humanitarian standards
- Project-based M&E
- CESVI M&E Plan and ITT development guidelines
- Counting people reached - short guidance note

### 3. CESVI MEASURES RELATED TO BUILDING LOCAL RESILIENCE AND DO NOT HARM

- PSEA Policy (2018)
- Child Safeguarding Policy (2018)
- CESVI Code of conduct (2019)
- WeCESVI: pocket guide to CESVI Codes and Policies
- Risk analysis and follow up
- Project Safeguarding risk assessment
- Partner safeguarding capacity assessment
- Partnership agreements with local NGOs
- Compliance with the EU GDPR 2016/679 (EU GDPR);
- Project Data Impact Assessment Report.

### 4. CESVI MEASURES RELATED TO PARTICIPATION

- Community involvement in project identification and formulation
- Information sharing
- CESVI Annual report

### 5. CESVI MEASURES RELATED TO COMPLAINTS MANAGEMENT

- Complaints and Feedback Mechanism Guidelines

### 6. CESVI MEASURES RELATED TO COORDINATION AND COMPLEMENTARITY

- Participation to relevant Clusters
- Consortia and partnerships
- CESVI Guidelines for partnership building and partner assessment tools

### 7. CESVI MEASURES RELATED TO LEARNING AND IMPROVEMENT

- MEAL Unit at HQ level
- Learning and sharing space;
- Audit Recommendations Analysis System;

### 8. CESVI MEASURES RELATED TO PEOPLE MANAGEMENT

- CESVI Human Resources Policy (2019)
- CESVI code of Conduct (2019)
- CESVI Security Policy (2018)
- Security advisor position
- Standard induction face to face and e-learning

### 9. CESVI MEASURES RELATED TO RESOURCE MANAGEMENT

- Mechanism of budget planning and monitoring with integrated tools
- CESVI Procurement procedures Manual (2017)
- CESVI Policy to Prevent corruption and fraud (2018)
- CESVI Whistleblowing Policy (2018)
- Organisational Model defined in the Legislative Decree 231/01 (2018)
- Certified Annual Balance-sheets by External Chartered Auditors
- FERPI Oscar for transparent communication of accounts and achieved results for 2000, 2011, 2017 Annual Reports
- Risk Management framework
- CESVI Country-Amin Manual



## Governance

# An immediate and forward-looking response in an unprecedented world

One year after the pandemic and its relative repercussions on the health, economic, environmental and social sectors, in 2021 CESVI started a consolidation process, on one side, as well as a renewed commitment process, on the other, both of the organisational structure and of the interventions for people in need, responding to emergencies and structural causes of poverty and inequalities.

Besides the healthcare response within the framework of the COVID-19 global pandemic, in 2021 attention was given to the increasing economic divide between rich and poor people generated by it. The violent impact of the pandemic on the working market led everywhere to the loss of millions of jobs, but in the countries of our intervention, that is low-medium income countries, enterprises and families had to face urgent needs drawing on their savings or accumulating huge private debts. The conditions of “survived jobs” worsened significantly and many social medium-level families that used to make ends meet thanks to informal or agro-rural gigs, without a fixed salary, social security or savings to rely on, fell below the poverty line. Therefore, in our areas of intervention, we started programs to fight the economic crisis, supporting the recovery of small enterprises and of people in need. We did it also in Italy, in Bergamo, implementing and strengthening the “Rinascimento Bergamo” program, launched in 2020.

The epidemic has negatively affected social sectors, especially the protection of the most vulnerable, speeded up migration processes and provoked political and social widespread turmoil. On top of that, the recent Russian-Ukrainian conflict broke out threatening not only Europe but sharpened announced and pre-existing crises, firstly the food one. Hunger, poverty, conflicts, autocracies, and extreme climate events are on the increase and CESVI's commitment to supporting the populations of the countries where we intervene, so extremely vulnerable, doesn't stop.

2021 saw new conflicts and the worsening of the existing ones, in particular Myanmar, Haiti, Afghanistan, Somalia and Ethiopia. Especially in Afghanistan, CESVI returned to operate after 10 years of experience ended in 2017. The renewed commitment within the country, on the borders and in the region – together with the operations in Iran and the increasing and confirmed commitment in Pakistan – are allowing us to respond concretely to the needs of the most vulnerable, who, besides the direct aftermaths of battles, have been prevented from having access to basic services, work and protection, guaranteeing the integrated multi-sectoral approach that CESVI has always adopted.

Dealing with growing and prolonged crises which characterise nowadays our world, even more than in the past, an unprecedented world precisely, the organisations have to change and adapt themselves to effectively face them. That's why 2021 was also the consolidation year of an internal reorganisational process that in particular involved CESVI's Headquarters. With the aim to ensure more fluid and effective operational and decisional processes, within the Programmes Department, an Italy Unit was introduced, with its own intervention strategy, which meets the complexity of our country by learning from

the overseas experience. The Quality, Accountability and Legal (QAL) Unit was created to support CESVI in structuring itself and acting in compliance with ethical and legal values, principles and assumptions, in accordance with its own systems and procedures, and in operating with the highest applicable quality standards and with the utmost transparency. An Innovation Unit was also created, with the object to invest in a culture of innovation and promote research and development of innovations regarding services, methodologies and approaches, partnerships, and potentially new business models. In addition, a single coordination function of the three Programme Units (International, National, Emergency) was defined and then made operational from 2022 to improve CESVI's impact capacity towards our stakeholders and internal collaboration processes. The same function also covers the role of Deputy General Manager in addition to the previous Deputy.

Thanks to such a mindset the challenges of our times can be effectively faced, and thanks to this driving force in carefully reading a rapidly changing context, which requires equally fast and effective responses, the Board of Directors, in the third term of 2021, promoted the start of the definition process of CESVI Global Strategy, a process which is still ongoing, in the finalisation phase, before being implemented in 2023 and in the following five years. In this process, as well as in the continuous evolution and operation of the organisational structure, the direction indicated by the Board of Directors, alongside the productive dialogue with social bodies, is crucial.

CESVI's statute provides that the participation of members (both Founders and ad Honorem Members), auditors and guarantors is purely voluntary and that no fee, contribution or reimbursement is provided, except compensations for potential working or consultation services. CESVI's statute also provides pay for the one who holds the office of President. Nevertheless, the incumbent President has waived any pay since the start of her mandate in 2018.

On 31/05/2021 the social charges were renewed, leading to a substantial confirmation of the previous composition of the social bodies and to some substitutions of those who took a step back and leave room for new members, favouring a generational change. Just as important and remarkable for the action of the Foundation is the coordination and networking activity with the others players in the system we are eager to work in. The close alliance with the European network Alliance 2015 is growing and developing efficiently, as well as our contribution and always productive exchange within national networks like LINK2007. Therefore, giving value to our experience and our partner relationships to provide concrete and innovative responses is what guides CESVI in Italy and in the world.

An unprecedented world requires unprecedented answers. That's why CESVI believes that looking to the future and learning from the past can be the best approach to respond to today's changeable and complex challenges.

Piersilvio Fagiano  
*CESVI Foundation General Manager.*

### COLLEGE OF AD HONOREM FOUNDERS (\*)

SURNAME	NAME	
BOMBASSEI	CRISTINA	Board Member of Brembo. Chief CSR Officer Brembo Group.
CARSANA	BARBARA	Lawyer, Head of the Public Office on violence against women of the Association of Lawyers for Bergamo.
CAVALLI	FILIPPO	Director Style Capital SGR SpA.
FUMAGALLI	TOMMASO	Marketing Manager Henkel Italy. Founder of Spazio Edoné.
MARTINO	GIANVITO	Scientific Director at San Raffaele Hospital, Milan. Professor of Experimental Biology at the Vita-Salute San Raffaele University, Milan.
OLIVOTTI	MASSIMO	Independent Consultant and Trainer. Logistics Expert. Former Co-Founder MPS Consulting, CEO ERM Italia and General Manager Palletways Italia.
PARODI	CRISTINA	Journalist and anchorwoman. CESVI Ambassador. Editor Cooperando magazine.
PELLEGRINI	GIANLUIGI	Former Bank Executive. Scientific trainer and expert in the finance sector. Social Evaluator of Banca Etica.
PESENTI	CARLO	Chief Executive Officer and General Manager Italmobiliare Investment Holding.
PESSINA	GIULIA	Marketing & Communications Director of Cittadellarte – Fondazione Pistoletto. Managing Partner Inedita, Benefit Corporation.
POZZATO	DINO	Investor in manufacturing 4.0 and food&beverage sectors.
RIVA	LUIGI (GIGI)	Journalist and writer. Author of books/films on the former Yugoslavia conflict
SANGALLI	MARCO	CEO of Sensitive I/O. Co-Founder and shareholder of Mediaon (Kauppa). Board Member of Sesaab.
SARFATTI	CATERINA	Director Inclusive Climate Action of C40 Cities Climate Leadership Group.
SOBRERO	ROSSELLA	President of Koinètica. University teacher. CSR and social communication Specialist.
TERZI DI SANT'AGATA	GIULIO	Ambassador and diplomat. Former Italian Minister of Foreign Affairs.
VIGANÒ	LAURA	Professor of Banking/Microfinance, University of Bergamo.
ZEZZA	RICCARDA	Co-author of the learning method MAAM – Maternity is a Master. Co-Founder & CEO of Lifeed – EdTech company with social impact.

### ASSEMBLY OF FOUNDERS (\*)

SURNAME	NAME	
ARCARI	WALTER	Engineer and consultant in the healthcare, plant, structural, hydraulic and environmental sector.
BELOTTI	GIANLUCA	Managing and founding partner at EUJUS Law Firm. Head of the EU and Antitrust Practice.
BONACINA	RICCARDO	Journalist. Founder and Honorary President of Vita Publishing House.
BRUZZOLO	LUISA MARIA	LILT Chief Operations Officer. LILT General Manager (from Sept. 2022).
CAROLI	PAOLO WALTER	Founder of CESVI. Former CESVI director. Sustainability international Consultant.
CARRARA	MAURIZIO	Founder and Honorary President of CESVI. Former President of Unicredit Foundation.
CASELLI	ROBERTO	Copywriter and creative director of ER Creativi in prima linea.
COSTA	GABRIELLA (LELLA)	Theatre actress and author. Celebrity supporter.
FAGIANO	PIERSILVIO	CESVI General Manager.
GUALZETTI	MASSIMO	Partner of Cluster, a company connecting local development and human capital.
MAZZOLA	MARIO	Business communications expert. Partner and shareholder of Digital Communication.
MILESI	GIANANGELO (GIANGI)	Voluntary since 2019. President of Italian Confederate Parkinson Associations and Vice-president of Fondazione Pubblicità Progresso. Former President of CESVI (2005 – 2018).
MORETTI	ROBERTO	Director OU (UOC) Primary Care Management, Family Pediatrics and Affiliations Management for Bergamo local health district.
PAGNONCELLI	FERDINANDO (NANDO)	President of Ipsos, a company specialising in market, social and opinion research.
PIZIALI	STEFANO	Head of Advocacy Policy Partnership and European & Italian Programs at WeWorld. Former Policy, Partnership and Safety Advisor at CESVI.
VICARIO	SERGIO	Sole Director of the communication agency Metafora.
ZAVATTA	GLORIA	Environment and social issues management expert in the manufacturing and services sectors. President of CESVI since 2018.

### BOARD OF GUARANTORS (\*)

SURNAME	NAME
BELOTTI	GIANLUCA
COSTA	GABRIELLA (LELLA)
MARTINO	GIANVITO

### BOARD OF AUDITORS (\*)

SURNAME	NAME
MACONI	FRANCESCA
FINAZZI	ALBERTO
BERGAMO	CARLO
RUSCONI	GIANFRANCO
LONGONI	FABRIZIO

### SUPERVISORY BODY (\*)

SURNAME	NAME
MBODJ	PAPA ABDOU-LAYE
FUMAGALLI	DINO

*\* In 2021, CESVI's statutory bodies convened respectively: College of ad Honorem Founders: once; Assembly of Founders: twice; Board of Guarantors: did not convene but was invited to the ordinary Assembly; Board of Auditors: 4 times (alongside the intervention in meetings of the Board of Directors); Supervisory Body: 4 times*



# Social Structure



**Gloria Zavatta**  
President and Legal Representative

## BOARD OF DIRECTORS (\*)



**Dino Pozzato**  
Vice President



**Roberto Caselli**



**Tommaso Fumagalli**



**Barbara Carsana**



**Luisa Bruzzolo**



**Walter Arcari**



**Maurizio Carrara**  
Honorary President and Advisor  
for Italy activities

### Roster of Experts / Advisors / Internal Audit



**Ahmed Laroussi**  
Audit & Internal Control Advisor



**Federico Russo**  
Ukraine Strategic Advisor



**Gianluigi Pellegrini**  
Business Project Advisor



**Massimo Olivotti**  
Organisation Advisor



**Matteo Cozzani**  
RSP



**Sabrina Ferrante**  
Medico Competente



**Claudia Testa**  
DPO



**Piersilvio Fagiano**  
General Manager



**Valeria Emmi**  
Networking & Advocacy  
Senior Specialist

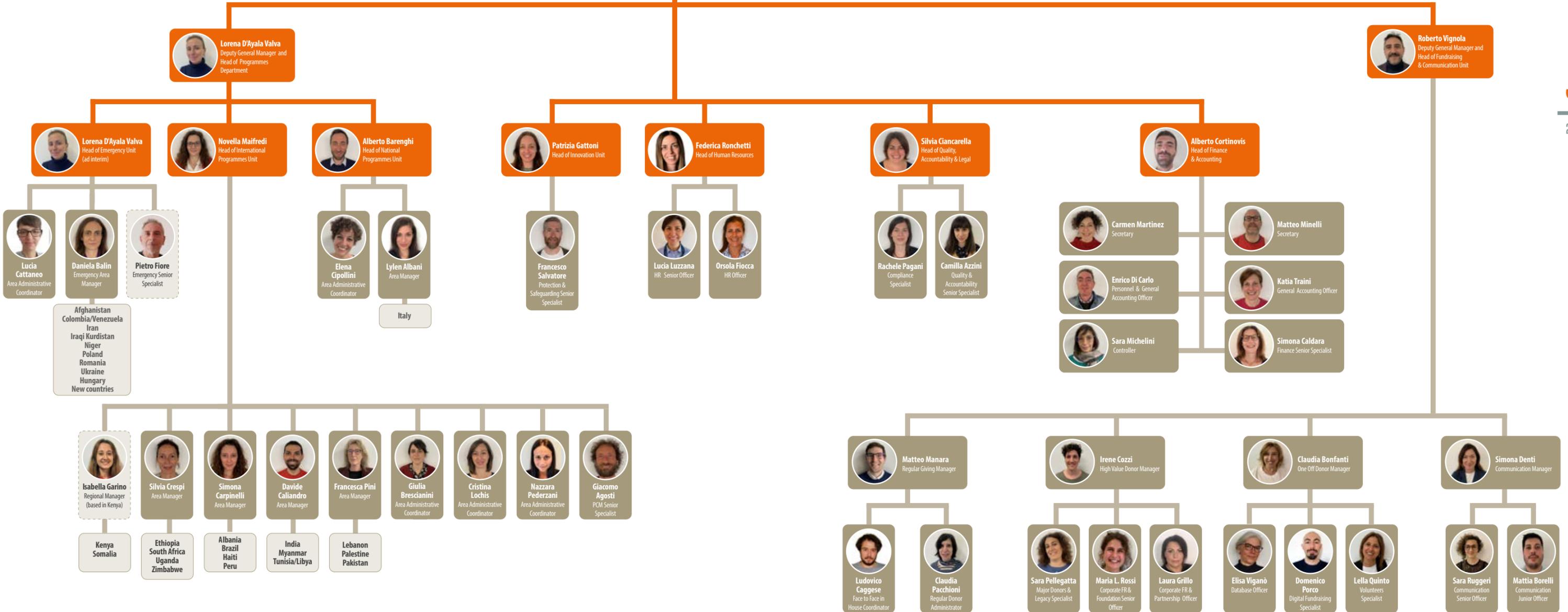


**Pietro Fiore**  
Security Advisor

## Organisational chart as of 30<sup>th</sup> June 2022

\* In 2021 the Board of Directors convened 6 times

## Operative structure in Italy



**Italy**

**Italy Recovery**

**Albania**

**Ukraine Emergency**

**Brazil**

**Colombia and Venezuela**

**Haiti**

**Peru**

**Iraqi Kurdistan**

**Lebanon**

**Libya**

**Palestine**

**Ethiopia**

**Kenya**

**Somalia**

**South Africa**

**Uganda**

**Zimbabwe**

**India**

**Myanmar**

**Pakistan**

- SUB-SAHARAN AFRICA
- MIDDLE EAST AND NORTH AFRICA
- LATIN AMERICA AND THE CARIBBEAN
- EUROPE
- ASIA



Performance —

# CESVI by the numbers

## OUR PRESENCE IN THE WORLD

	2019	2020	2021
Countries	22	23	22
Overseas offices	66	57	61
Local partners	122	133	92
Projects	121	97	113

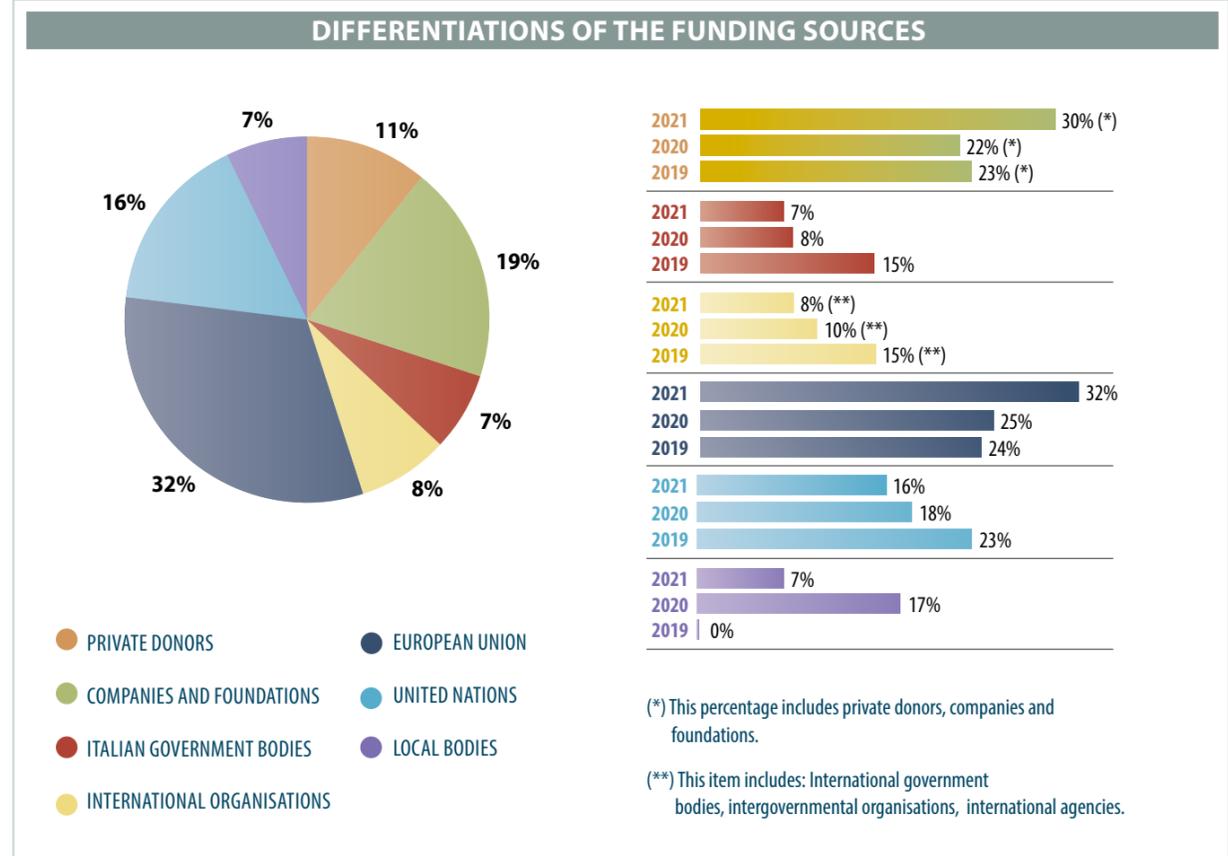
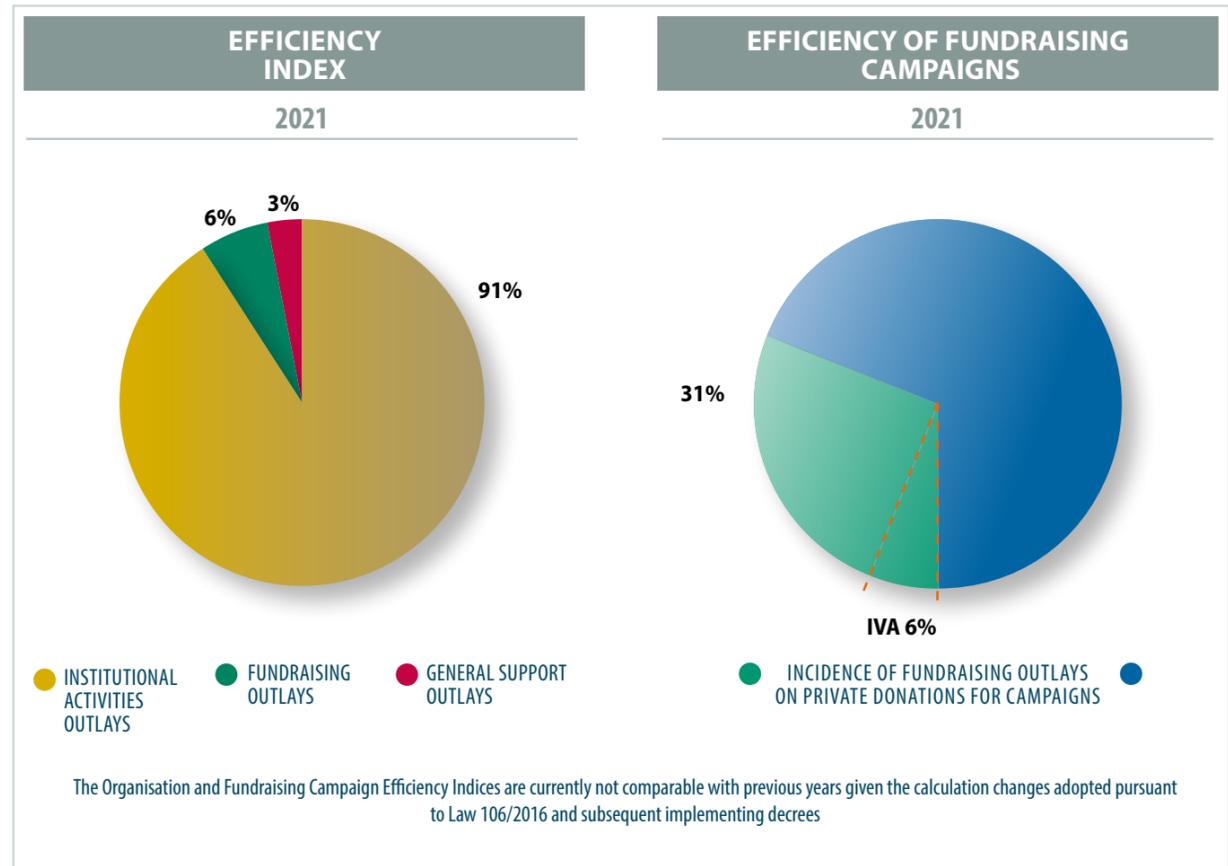
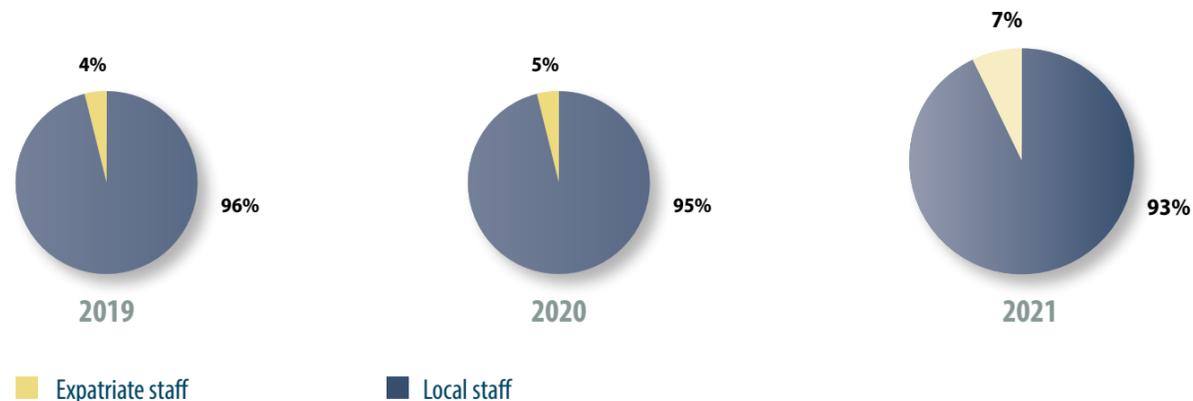
## OUR INVESTMENT IN THE WORLD

	2019	2020	2021
Outlays for institutional activities €	23,025,300	36,068,168	35,395,113
Collected funds €	26,159,695	39,255,960	39,089,710
Funds raised from private donors	23%	22%	30%
Funds raised from institutional donors abroad	62%	54%	56%
In kind contributions €	1,579,817	2,548,464	2,947,097

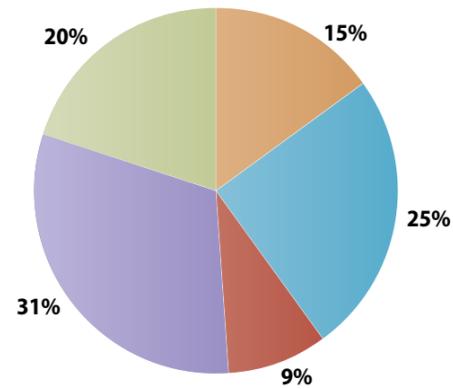
CESVI has defined a series of indexes assessing the contiguity between the achieved and fixed goals in order to evaluate the efficiency of its own action. The trends can be observed by comparing each index with

that of the previous two years. The differentiation of the funding sources shows our independence and internationalisation. The local rooting index shows the local impact.

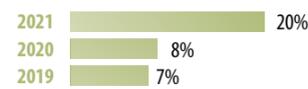
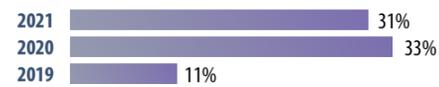
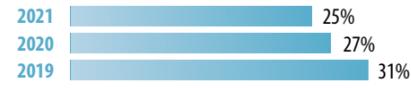
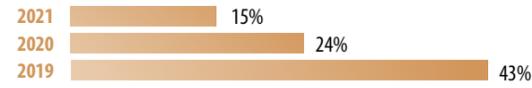
## LOCAL ROOTING INDEX



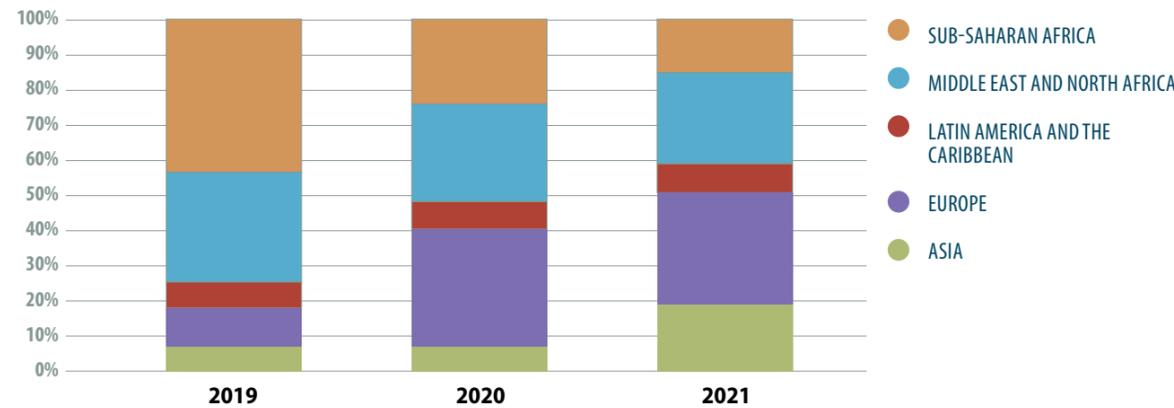
### WORLDWIDE COMMITMENT



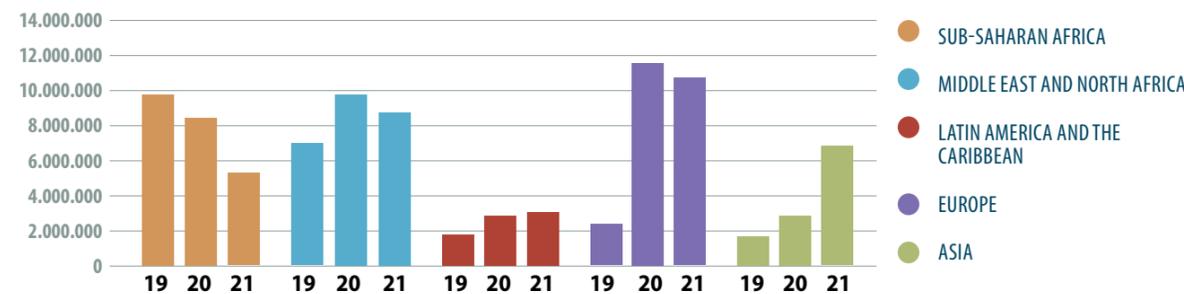
- Sub-Saharan Africa
- Middle East and North Africa
- Latin America and the Caribbean
- Europe
- Asia



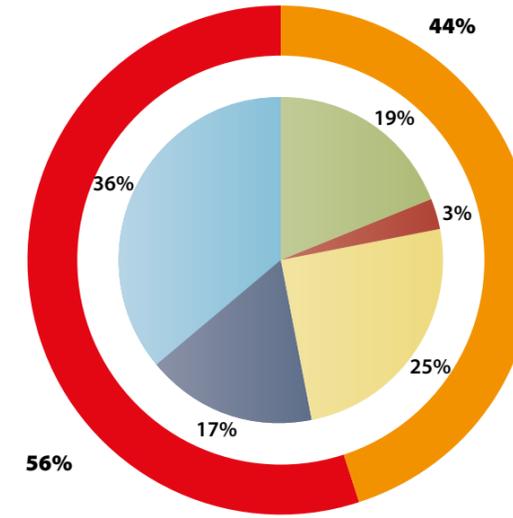
### PERCENTAGE CHANGE IN CONTRIBUTION TO TOTAL OUTLAYS, BY GEOGRAPHICAL AREA



### CHANGE IN PROJECT OUTLAYS BY GEOGRAPHICAL AREA



### INVESTMENT IN HUMANITARIAN AND DEVELOPMENT SETTINGS & IN THE KEY SECTORS



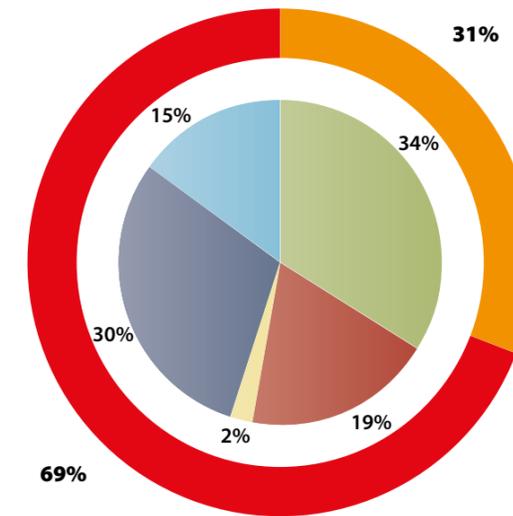
#### SETTINGS

- Humanitarian
- Development

#### KEY SECTOR

- Rural Development
- Civil Society & Governance
- Protection
- Health
- Inclusive & Sustainable Growth

### BENEFICIARIES IN HUMANITARIAN AND DEVELOPMENT SETTINGS & IN THE KEY SECTORS



#### SETTINGS

- Humanitarian
- Development

#### KEY SECTOR

- Rural Development
- Civil Society & Governance
- Protection
- Health
- Inclusive & Sustainable Growth

The charts of the 2021 Annual Report offer two breakdowns of outlays from projects and directly reached population: on the one hand, on the basis of the type of intervention (humanitarian or development setting), on the other, by sector. Considered sectors are: **Health** (primary health care, including maternal health, and nutrition); **Rural development** (food security, agriculture, value chains, water and sanitation); **Civil Society and Governance** (policy development and management and civil society strengthening, also focused on disaster risk management, development education and awareness raising); **Inclusive and sustainable growth** (environment protection, human settlement liveability – including waste management and shelter assistance, livelihood support and income and employment generation); **Protection** (children, youths and women's rights protection and promotion, human rights). Both humanitarian and development projects can fall under such sectors. To learn more about sectors, consult the thematic focus-on in the next pages Performance section.

NUMBERS BY COUNTRY*	TOT. DIRECT BENEFICIARIES	DIRECT BENEFICIARIES (MALE)	DIRECT BENEFICIARIES (FEMALE)	DIRECT BENEFICIARIES (NON-BINARY)	DIRECT BENEFICIARIES (CHILDREN)	NUMBER OF PROJECTS	HUMANITARIAN DEVELOPMENT SETTINGS	KEY SECTOR	PROJECT OUTLAYS (€)
<b>ASIA</b>	<b>1,123,523</b>	<b>575,161</b>	<b>548,362</b>	<b>0</b>	<b>825,018</b>	<b>12</b>			<b>6,746,441</b>
INDIA	856	168	688	0	342	1	🏠	🌿	64,991
MYANMAR	22,315	15,229	7,086	0	0	6	🏠	🌿	636,078
PAKISTAN	1,100,352	559,764	540,588	0	824,676	5	🏠	🌿	6,028,911
TAJIKISTAN	0	0	0	0	0	0	🏠	🌿	16,461
<b>EUROPE</b>	<b>456,581</b>	<b>124,007</b>	<b>332,574</b>	<b>0</b>	<b>1,894</b>	<b>33</b>			<b>10,733,877</b>
ALBANIA	140	72	68	0	230	4	🏠	🌿	201,329
BOSNIA	10	4	6	0	0	2	🏠	🌿	3,518
ITALY	456,431	123,931	332,500	0	1,664	27	🏠	🌿	9,777,829
OTHER COSTS									751,201
<b>LATIN AMERICA AND CARIBBEAN</b>	<b>46,925</b>	<b>19,269</b>	<b>27,654</b>	<b>1</b>	<b>19,999</b>	<b>20</b>			<b>2,974,136</b>
BRAZIL	112	43	69	0	0	1	🏠	🌿	55,693
COLOMBIA	7,314	2,591	4,723	0	749	2	🏠	🌿	263,593
HAITI	24,330	10,346	13,984	0	13,641	5	🏠	🌿	1,627,735
PERU	3,778	1,864	1,913	1	863	9	🏠	🌿	680,357
VENEZUELA	11,391	4,426	6,965	0	4,746	3	🏠	🌿	346,758
<b>MENA</b>	<b>9,358</b>	<b>5,228</b>	<b>4,130</b>	<b>0</b>	<b>4,694</b>	<b>20</b>			<b>8,740,480</b>
IRAQI KURDISTAN	751	252	499	0	0	2	🏠	🌿	885,368
LEBANON	158	106	52	0	0	4	🏠	🌿	506,030
LIBYA	7,201	4,252	2,949	0	3,566	7	🏠	🌿	6,806,545
PALESTINE	1,248	618	630	0	1,128	7	🏠	🌿	542,537
<b>SUB-SAHARIAN AFRICA</b>	<b>747,872</b>	<b>313,073</b>	<b>434,768</b>	<b>31</b>	<b>197,623</b>	<b>28</b>			<b>5,280,524</b>
ETHIOPIA	60	39	21	0	0	1	🏠	🌿	47,848
KENYA	1,526	526	1,000	0	331	2	🏠	🌿	300,426
OTHERS COSTS									1,182
SOMALIA	573,601	236,931	336,670	0	151,549	8	🏠	🌿	2,563,397
SOUTH AFRICA	17,950	8,339	9,580	31	4,152	3	🏠	🌿	243,112
UGANDA	52,613	21,697	30,916	0	33,198	6	🏠	🌿	664,163
ZIMBABWE	102,122	45,542	56,580	0	8,393	8	🏠	🌿	1,460,396
<b>TOTALE</b>	<b>2,384,259</b>	<b>1,036,739</b>	<b>1,347,488</b>	<b>32</b>	<b>1,049,228</b>	<b>113</b>			<b>34,475,458</b>



\* This table represents data of the 2021 flow

## CESVI in the world's largest crises

**COUNTRIES AFFECTED BY HUMANITARIAN CRISES IN 2020**

**CESVI HUMANITARIAN PROJECTS**



Following the Taliban takeover of the Afghan government in August 2021, CESVI has reactivated its contacts still present in the country (CESVI's offices in Afghanistan were closed in 2017) and started the process to reactivate its registration to start working in the country again.

The Afghan crisis has been faced also from a regional point of view: following migration flows, CESVI has been working to provide support to vulnerable people fleeing from the regime in neighbouring countries (Iran and Pakistan), as well as to migrants on the Balkan route, especially by supporting organisations working in

In the selection of the countries affected by humanitarian crises, we have considered:

- Countries affected by a forgotten crisis according to the list of ECHO (Forgotten Crisis Assessment 2021);
- Priority countries according to UNICEF Humanitarian Action for Children Overview (2022);
- Countries ranked with "very high" and "high" INFORM index (INFORM Global Results Report 2021). INFORM is a global tool to measure the risk of humanitarian crises and disasters and considers three dimensions of risk: hazards and exposure (events that could occur, both natural and man-made), vulnerability (socio-economic conditions of the communities exposed to those risks) and coping capacity (institutional and infrastructural resources available that can alleviate the impact).

Bosnia and Herzegovina which intervene in the Lipa refugee camp. Finally, in Italy CESVI has launched an intervention for the reception and support of families coming from Afghanistan, thanks to the partnership with the Municipality of Bergamo and a network of third sector associations. The project has activated actions of cultural mediation, school integration of minors, access to specialised medical care and has favoured the activation of a volunteer network to promote the integration of beneficiaries in the territory. The intervention has been launched in the autumn of 2021 and will continue during the first semester of 2022



## Strategic objective

In a framework of increased efforts towards localisation in the sector, cascade granting activities form part of the available tools to increase access of local actors to institutional funding.

CESVI defines Cascading Grant as the financial support provided to a profit or non-profit entity – different from a project co-applicant or consortium member – as part of grant implementation, directly contributing to the overall achievement of project or program objectives.

Such interventions require a collaboration model designed to allow for flexibility and to ensure accountability, while not overburdening the supported third parties. Due to its nature, Cascading grant can benefit a variety of

stakeholders and contribute to various sectoral objectives. However, the following elements are generally present:

- Integration of a capacity strengthening component in favour of grant recipients
- Close relation with local actors
- Widening of involved stakeholders and beneficiaries potentially reached by the interventions

In this view, cascading grant activities support the valorisation of local capacities and the development of local leadership, thus, contributing to the resilience of communities.

The cases presented here are among the most representative of the variety which characterised cascade granting in CESVI's 2021 activities.

### DIGITAL TOOLS FOR THE MANAGEMENT OF CASCADING GRANTS:

#### THE MANGROVIA PLATFORM

“Mangrovia” is a web platform whose aim is to support the relation between CESVI and recipients of funds entrusted in its responsibility and disbursed through a cascade granting mechanism. “Mangrovia” is developed to ease the management of the cascade granting process from the application for funding by different types of entities to the selection process, the implementation and the reporting, allowing the recording of follow-up communication and the safe storage of supporting documents produced throughout the process – like evaluation reports, contracts

and narrative and financial reports – thus increasing transparency and traceability. More traditional projects implemented through implementing partners can be also managed through “Mangrovia”. Furthermore, the platform is thought to be accessible from all the Countries where CESVI works and operates, hence it was designed as a user-friendly multi-language tool. In its pilot phase, “Mangrovia” platform is being used for the cascading grant program funded by the European Union in the Youth Empowerment for Social Impact (YESI) project in Lebanon, supporting 15 youth-led Social Enterprises working in agri-food, waste management, health care services and creative industry.

**Initiatives to support the private sector recovery, particularly hit by the economic crisis caused by the COVID-19 pandemic in Italy**



#### ITALY – RINASCIMENTO

The Bergamo Rinascimento Programme, in collaboration with the Municipality of Bergamo and Intesa Sanpaolo bank, is meant to support micro-enterprises, traders, artisans, freelancers and cooperatives operating in the municipality of Bergamo, that had to face difficulties due to the emergency linked to COVID-19 pandemic.

The program funds were assigned through 6 public tenders, through which small businesses were helped to cope with the emergency and to carry out reconstruction, consolidation and development projects.

The program was launched in 2020 and continued in 2021 when it disbursed 1.8 million euros in non-repayable contributions and 3.5 million in loans at interest rates and repayment terms and involved 576 beneficiaries.

In all Tenders, CESVI managed the reception of applications, the disbursement of funds, and the tutoring of grant recipients during the implementation phases until reporting. The Mangrovia Platform was utilised for application and grant management processes.

#### ITALY – SCENA UNITA

Scena Unita is a project created to help entertainment industry workers and companies, severely hit by the COVID-19 emergency and unable to work for a long period and to support organisations with their projects and activities which contributed to the relaunch of the sector. This fund, financed by the donations of artists and private entities and managed by CESVI, la Musica che Gira e Music Innovation Hub, also during 2021 recorded important results: the direct beneficiaries were 1,865 (81% men, 13% women and 6% organisations.)



**ABOUT**

“Formula Green, Social and Job” is an initiative promoted by Intesa Sanpaolo that aims at supporting good practices nationwide that favour social and employment inclusion of disadvantaged categories, give value to environmental heritage and promote the creation of new community ties, especially in the most deprived areas.



**WHAT IT MEANS**

1. Environment: protection of resources, bio-diversity and eco-system services
2. Social: inclusion and participation of people, promotion of the best living and working standards
3. Governance: enhancement of collectives, protection of common values and building of mutual trust



**WHO WE TAKE CARE OF**

Third-sector organisations committed to social assistance, education, work inclusion and environmental sustainability services, as well as their beneficiaries.

**FOR MORE INFORMATION**

Formula programme promotes interventions which help the Country grow from a social, cultural and environmental point of view, strengthening the commitment of Banca Intesa in terms of sustainability. Through such initiatives, the Bank wants to create new ties in local communities, thanks to the implementation of projects dedicated to fragile children, adolescents, families and elderly people. The initiative is designed at the local level throughout Italy, according to the scheme of Intesa Sanpaolo Regional Directions.

CESVI is the player managing the initiative, selecting the best projects nationwide, financing the initiatives with funds raised by ForFunding, monitoring and supporting the Bank in communicating. The selection procedure is by invitation: CESVI engages the best-structured organisations to get them to present projects in line with Formula's Regulations. Projects undergo a selection with pre-defined criteria and are then presented to Intesa Sanpaolo for approval. A multifunctional team of CESVI also flanks the Third Sector Organisations which carry out the interventions, helping them in all their projecting, implementing and reporting phases, as well as in communicating.

In 2021, almost one hundred organisations were invited to submit planning ideas. The selection chose 34 projects to fit to be financed, from 17 regions.

They are mainly interventions for minors and youths in the socio-educational sector, which pay much attention to the intergenerational dialogue, to the connection between youths and the elderly, through supportive and meeting virtuous paths.

Other sectors taken into consideration were: re-qualification of green areas and involvement of children and youths in the environmental sustainability issue; creation of employment opportunities for youths and development of social entrepreneurship; provision of foodstuffs to economically disadvantaged families.

**5,350,000**  
€ raised

**34**  
projects selected  
and undertaken

**1,445**  
direct  
beneficiaries

**4,926**  
indirect  
beneficiaries



**ABOUT**

The main purpose of the YESI project is to promote youth empowerment through inclusive, innovative and sustainable models of social entrepreneurship. In particular, YESI aims at enabling youth-led CSOs and social enterprises to develop and upscale innovative business initiatives thanks to enhanced capacities, increased access to finance and active participation in multi-stakeholder dialogues on inclusive growth and sustainable development



**WHAT IT MEANS**

1. To develop and upscale innovative business initiatives
2. Delivery of tailored training (financial, technical, or both) and capacity-building activities to youth-led SEs and MFIs
3. Technical and financial support



**WHO WE TAKE CARE OF**

SMEs, MFIs and youth-led initiatives.

**FOR MORE INFORMATION**

The YESI project awarded grants from 5.000 to 15.000 euros to select(ed) 15 social enterprises (SE) through a competitive multi-stage selection process including the selection of applicants suitable for the call, according to their business profile; the due diligence phase; the evaluation of applicant's business development proposals. During the last phase, the selected candidates were supported through specific training.

Online info sessions, Q&A, and one-to-one sessions were organised through the cascading process to help participants properly fill the applications (especially for budgeting and business model). The evaluation committee was made up of five persons: CESVI staff (program and admin), local partners and external consultants. The proposal, budget, business model and PPT were evaluated based on these criteria: clarity and feasibility of the business idea, relevance and feasibility (positive impact on communities/ability to tackle and address social challenges) and good practices (innovation and capacity of retention of income opportunities).

The 15 SEs work in agro-food, waste management, health care services and creative industry in 3 different regions of Lebanon. The Mangrovia platform was used to disseminate application progress updates, receive applicants' legal documents, proposals, quotations and evaluate the business profile and applications.

**104**  
SEs submitted  
the Business  
profile to  
respond to the  
Expression of  
Interest

**31**  
SEs were allowed  
to participate in  
the restricted  
call for proposal

**21**  
field visits were  
conducted to  
assess the SE  
proposal and  
capacities

**15**  
social  
enterprises  
selected





**ABOUT**

LNOB project provides financial support and training for CSOs operating in East and South Libya, to strengthen their organisational structure and technical capabilities to operate autonomously, their capacity to plan and effectively implement practical actions, as well as their capacity to dialogue with local actors.



**WHAT IT MEANS**

1. Capacity Building of CSOs
2. Financial Support to small CSOs and Informal Community Groups
3. Locally rooted projects
4. Development and social inclusion at the local level



**WHO WE TAKE CARE OF**

CSOs and Informal Community Groups in East and South Libya.

**FOR MORE INFORMATION:**

Leaving No One Behind: CSOs for an Inclusive Society”, is a 3-year project funded by the European Union. The project aims to contribute to empowering the Libyan Civil Society to actively foster community development and social inclusion at the local level. The project, implemented in collaboration with the local partner Tatweer Research, aims at strengthening the capacity of CSOs and informal community groups in the East and South of Libya. In the first phase of the project, 137 CSOs were mapped and vetted. Of these, 10 were retained for training on organisational capacity strengthening. The training covered topics including strategy, budgets, project cycle management and proposal writing and was intended to develop CSOs’ understanding and knowledge of how to structure themselves and how to run a project. These 10 CSOs then developed individual Enhancement Plans and will now apply for Organisational Grants (between €5,000-€20,000 each). In a second phase, they will be invited to apply for Project Grants to implement projects focused on the inclusion and promotion of Economic, Social, and Cultural Rights at the local level.

**137**  
CSOs from East and South Libya vetted

**10**  
CSOs trained to strengthen their organisational capacity

**UP TO 200,000 EUROS**  
to be awarded for non-repayable Organisational Grants



**ABOUT**

The programme foresees the provision of third-party grants to develop and implement viable, innovative and sustainable business models for agriculture production and animal farming.



**WHAT IT MEANS**

1. Local CSOs empowerment
2. Sustainable innovation and viable business model promotion
3. Sustain market-based growth and resilience at the community level



**WHO WE TAKE CARE OF**

- 27 Civil Society Organisations targeted:
- a. 9 Irrigation Management Committees
  - b. 7 Livestock Development Committees
  - c. 7 Disaster Risk Reduction Committees
  - d. 4 District Commodity Associations

**FOR MORE INFORMATION:**

The BRIDGE project includes a cascading grant component for the benefit of CSOs involved in agro-technology. A call for proposal was advertised through local media and a 1-day training workshop was held aimed at sensitising the CSOs on the grant application process.

Interested CSOs had to submit their application outlining the intervention they would like to implement, the issues to be addressed, the capabilities to respond to the issues at hand and a detailed budget.

Applications have been evaluated by a multi-stakeholder committee.

The evaluation process assessed each proposal based on the following criteria: innovation, viability and sustainability, technical and administrative capacity, beneficiary involvement, value for money, private sector collaboration and potential for replication.

4 approved initiatives will contribute directly to:

1. Improve access to agriculture and livestock inputs (accessibility, affordability and timeliness) that will increase the productivity for both crop and livestock, that will reduce the livestock mortality rate, especially during times of drought;
2. Revamp and expand the horticulture business linking directly the scheme agricultural products to the horticulture market;
3. Mitigate the effects of disasters on livestock by scaling up the production of fodder among the farmers to build a local fodder bank to supply local farmers during times of need;
4. Ensure quality and affordable feeds for all the animals to create a reliable market supplying high-grade animals by growing and processing quality fodder.

All the approved initiatives will improve the standards of living for farmers and their communities and in addition, they will facilitate better coordination and linkage between different farmer societies through sharing of ideas and experiences.

**19**  
grants application have been received

**4**  
grants have been approved for a total amount of 48,000 euros

1. Shop/warehouse for agricultural inputs
2. Cold room installation
3. Fodder production systems
4. Develop fodder production and processing





## Strategic objective



Rural people in most low-income countries rely on agriculture and livestock for an important share of their income. In Southern Asia and Sub-Saharan Africa — regions featuring a high concentration of poverty and hunger — agriculture and livestock are highly dependent on rainfall and extremely vulnerable to climate-related disasters, namely droughts, floods and storms. Satisfying increasing demands for food with existing farming and breeding practices and under the constant threat of climate-induced calamities are likely to lead to more intense competition for natural resources, further deforestation and consequent land degradation. With its interventions in the rural development sector, CESVI wants to contribute to reducing poverty as well as food and nutritional insecurity for people living in disaster-prone and conflict-affected contexts.

CESVI's strategy focuses on improving farmer and pastoralist community resilience through:

- livelihood diversification;
- financial inclusion;
- improved agricultural productivity and market orientation;
- social cohesion and local governance.

The cases presented here are the most representative of how CESVI applied its strategy in three different contexts during 2021.

## KENYA - SUSTAINABLE AGRO-ECOLOGICAL MODELS OF PRODUCTION IN ASALS OF KENYA (SAMPAK)



### ABOUT

The project, implemented by CESVI together with ActionAid Italy (project leader), ActionAid Kenya and MID-P, is aimed at improving the alimentary and nutritional security of 10 communities of shepherds and agro-shepherds, especially women and other vulnerable groups from Isiolo county, through the strengthening of sustainable livelihood sources and consequently of resilience to climate and market shocks in Arid and Semi-Arid Lands (ASAL) of Northern Kenya.



### WHAT IT MEANS

1. Promotion of highly nutritional livelihood means
2. Promotion of product added value and creation of ties with the market
3. Approach addressed to nutrition



### WHO WE TAKE CARE OF

10 villages of the wards in Central Isiolo (Kakili, Kambi sheikh, Elsa, Aukot, Manyatta Zebra, Ngaremara A and Ngaremara C) and Oldonyiro (Raap, Matundai and Kambi juul), in Arid and Semi-Arid Lands (ASALs) of Kenya



### FOR MORE INFORMATION

The SAMPAK project entails 3 main components: diversification of livelihoods of communities already engaged in the transition to agro-pastoralism; increasing the sustainability of traditional livelihoods of the beneficiaries by introducing an integrated natural resource management model; and natural resources; the removal of political and institutional obstacles to the rural communities' rural development by promoting constructive dialogue between them and the authorities. The promotion of alternative livelihoods aims to increase communities' resilience to shocks, diversifying and increasing household economic income. In the long run, this will result in diet diversification and decreased economic insecurity:

- Poultry value chain: women are supported in rearing poultry farming both for family feeding and as a source of alternative income for the most vulnerable families.
- Goat milk value chain: the 'Milk Matters' approach aims to increase the availability, accessibility and use of milk for children from 6 months of age. This maintains high child nutrition rates in the most vulnerable households and increases income in the event of a production surplus. of surplus production.
- Support for multi-sectoral nutrition fora: the project aims to improve the capacities of local institutions to consider nutrition as a transversal theme to other types of intervention and thus produce behavioural changes in the long term.
- Behavioural change activities at the community level.
- Establishment of 4 Mother to Mother support groups: groups of 15 mothers who meet to learn about and discuss problems related to child nutrition and the health of their children. The involvement of mothers is important as they are both recipients and providers of information.
- Awareness-raising campaigns on the topic of nutrition aimed at women pregnant women and families with children under the age of two.
- Cooking demonstrations aimed at developing a greater nutritional knowledge of basic foods in local cuisine.

**60** women trained in raising poultry

**2** Country Nutrition Technical Fora supported in Isiolo county

**30** women trained in the Milk Matters approach and in raising practices for the production of goat dairy products

**90** women involved in the poultry and goat dairy product value chain trained on business skills and support for their business development model



**ABOUT**

The proposal aims to improve the economies of farm households and micro and small enterprises that are part of the sesame, groundnut, and green mung bean value chains through support in production, market access, governance, and financial inclusion.



**WHAT IT MEANS**

1. Holistic supply chain approach
2. Transition from subsistence to market-based agriculture
3. Promotion of social economies, horizontal and democratic governance structures



**WHO WE TAKE CARE OF**

The project focuses on supporting 4,500 members of Magway's Regional Farmer Development Association (RFDA) and micro, small and medium enterprises (MSMEs). RFDA members are marginal, small and medium producers, of which 30% are marginal (less than 3 Acres); 50% are small (between 3 and 5 Acres); 20% are medium (5 to 10 Acres).

**FOR MORE INFORMATION**

As part of the activities of the S.A.F.E.C.R.O.P.S. project, CESVI, in collaboration with Associazione Microfinanza Sviluppo, continued to focus on the theme of financial inclusion of farmers and MSMEs. Thanks to a partnership created with two key players – the microfinance institution Zega Finance and the commercial Bank A-Bank -two mechanisms for financial inclusion have been activated, one for farmers and one for MSMEs.

The scheme prepared for the collaboration with ZegaFinance provides for the provision of financial resources to feed a credit line dedicated to farmers operating in the project areas. The contribution of the project is 100,000 euros against a commitment of the local institution to co-finance with a leverage effect of 1:1; thus, a total of 200,000 euros will be available for the disbursement of small loans (with a ceiling of 500 USD) for farmers operating in the three project areas. An interest rate of 1.5% per month (decreasing for monthly repayments or fixed for end-of-period repayments) is applied to all loans. An upfront service fee of 1.5% will be charged to the farmer/client at the time of disbursement. At the end of the project, the line of credit (residual should default occur) will be transferred to the most suitable counterparty with a view to the sustainability of the mechanism that will continue to support farmers over the years.

On the MSMEs side, Cash Collateral Deposit Mechanism with A-Bank responds to the need to overcome the obstacles of the deposit of collateral for companies that apply for credit from a financial institution. Usually, companies are asked to deposit in a blocked account an amount varying in percentage between 50% and 80% of the credit requested as a guarantee. This is not possible for many small businesses, as it would lead to a further decrease in their already reduced liquidity; therefore, the solution identified within the S.A.F.E.C.R.O.P.S.- as an alternative to a more classic guarantee fund - is to use a mechanism of risk-sharing where the project contributes part of the collaterals requested by blocking them in an account. In the event of the producer's default, the financial risk is shared between the project and the bank that granted the credit.

The fund for MSMEs operating in the Magway region will serve to reduce the risk profile of businesses eligible to receive credit from regulated financial institutions. The fund will be able to contribute to the financial inclusion of a minimum of 10 companies and an estimated additional 15 to 30 companies depending on the % guaranteed and the level of default.

**2** financial mechanisms were set up in collaboration with the financial institutions to facilitate access to credit  
**628**

**628** people had access to facilitated commercial credit terms

**16** SMEs were assessed and referred to the financial institution



**ABOUT**

The program supports smallholder farmers to improve fruit and vegetable production in the arid areas of Zimbabwe, maintaining environmental sustainability and promoting a commercial approach to community farming.



**WHAT IT MEANS**

We work with small farmers by creating:

1. Modernisation of infrastructures
2. Market-oriented approach;
3. Innovative, participatory and sustainable management model, obtained with a public-private-community partnership.



**WHO WE TAKE CARE OF**

- 13 irrigation schemes and their management committees
- 7,790 beneficiaries (1,558 families)
- 4 institutions offering services to small and medium-sized enterprises
- Local authorities offering agricultural technical assistance to smallholder farmers in 4 Districts of Zimbabwe

**FOR MORE INFORMATION**

The REOPENS project aims at improving the competitiveness and export capacity of SMEs in the citrus, paprika and saffron value chains, by strengthening SMEs' production and export performance and Business Support Organisation service delivery capacity. The project contributes directly to:

1. Ensure the supply of water to agricultural land in arid areas of Zimbabwe, thanks to improved irrigation systems powered by solar energy guaranteeing the least possible use of water;
2. Improve land production and productivity for smallholder farmers;
3. Guarantee access to credit for the purchase of production factors (seeds);
4. Facilitate links with the private sector, to ensure an outlet market for local production in remote areas of the country;
5. Ensure the economic and financial sustainability of agricultural communities, through the promotion of high-value crops;
6. Improve the living standards of farmers and their communities.

Long-term sustainability is ensured by a high yield through the promotion of high-value crops and processing into finished products.



**111.72** tons of paprika produced and exported

**153,840\$** income produced by farmers from the sale of paprika

**3,675** days of work created for young people in rural areas

**132.7** hectares of productive land irrigated with modern irrigation systems

**108,437\$** income from the sale of oranges

**35%** of young people involved in agricultural activities



**ABOUT**

We help women's associations and female producers create and improve their business, favouring economic independence through tailored training and support, as well as technical education, in the agricultural sector.



**WHAT IT MEANS**

1. Women empowerment
2. Supply chains of cocoa and coffee
3. Training and support



**WHO WE TAKE CARE OF**

- 10 selected women organisations and indirectly local markets for cocoa and coffee supply chains
- 2,500 producers, of which at least 40% are women

**FOR MORE INFORMATION**

Haiti is still undergoing a state of emergency, with disruption and shortcomings in all the key sectors (micro-level), including management of the health system and economic and public policies (macro-level).

Women's organisations spontaneously respond to such troubles, through a widespread network developing often economic initiatives. This allows women to have their economic independence and get hold of what is needed to access basic services, like education and health for instance, which are often to be paid for.

CESVI's projects in the agricultural sector, carried out together with women's associations, have empowered and strengthened associations and individual producers through training and supply of seeds and plants.

In the long run, these associations can create a resilience system indispensable for the prevention and management of adverse climate events aftermaths, which unfortunately very often hit the country.



**Strategic objective**



Supporting civil society in expressing and voicing demands and values is embedded in CESVI's essence. To support civil society means, firstly, to stimulate people's engagement at the local community level and nurture the growth of socially responsible and politically active individuals. Secondly, to support the civil society in shaping entities able to articulate and represent such interests, deliver services and work for the benefit of under-represented sections of society. Thirdly, to support civil-society and civil-society organisations in engaging with local authorities in inclusive policymaking and holding institutions accountable



**CIVIL SOCIETY MOBILISATION**  
Information and campaigning to the general public - Active citizenship mobilisation - People's participation



**ACCOUNTABLE INSTITUTIONS ENGAGEMENT**  
Technical support - Research and studies - Multi-stakeholder partnerships



**CSOS AND CBOS CAPACITY STRENGTHENING**  
Consultation - Institutional capacity building - Networking and multi-stakeholder partnerships - Social auditing, research and studies

**10** basic organisations were selected and supported, for a total of 1,323 women farmers (1,454 women and 1,146 men) assisted in the production

**10** mills for cocoa and coffee purchased and delivered

**80** women trained in economic and technical business management as well as in value appreciation of cocoa supply chain

**12,250** cocoa trees,

**660** kilos of black bean seeds

**7,700** plants of yam and

**2,000** bananas delivered



**ITALY – FAMILIES MIGRANTS NETS WOMEN (FA.MI.RE.DO) MULTIPLAYER COLLABORATIONS TO STRENGTHEN SERVICES FOR MIGRANT AND VULNERABLE FAMILIES**



**ABOUT**

The FaMiReDo project – whose leader is the Municipality of Bergamo – helped a supra-municipal Coordination Core to settle in the areas of Bergamo, Dalmine and Cavallina Valley, which is vital for improving social-assistance services addressed to vulnerable families, above all from foreign origins, in terms of a wider integration of services, empowered abilities of operators and new innovative practices.



**WHAT IT MEANS**

1. Awareness and understanding of migratory phenomena
2. Inclusion and support to some people newly arrived in Italy (NAI) and post NAI
3. Experimentation of tools and approaches



**WHO WE TAKE CARE OF**

- Legally resident Third-Country Nationals of different ages (0-18; 18-45)
- Operators of minor protection, housing, migration and inclusion services

**FOR MORE INFORMATION**

CESVI contributes to increasing efficiency and effectiveness of socio-assistance and socio-health operators' work through innovative tools and promotes the active involvement of legally resident foreigners in the territory, strengthening everybody's skills for better adaptation to a restlessly changing society.

In 2021 CESVI developed two silent books, together with the publishing house Carthusia, titled "Anna e Bob" (Ann and Bob) and "Quella volta quando" (That time when): the silent books are for social workers, as well as educational and local institutions after attending specific training to be held in 2022, fostering the dialogue with minors and migrants on sensitive topics, such as their migration experience or the abandonment of their homeland.

The silent books – books without words that talk because of that, through metaphors, a universal language – strengthen teachers' and educators' abilities to sustain NAI pupils' training, and support social workers in managing beneficiaries, providing an assisted communication channel for those who can't speak Italian nor feel to be part of the community.

Moreover, CESVI has promoted peer-tutoring and mentoring training for better inclusion of the migrant population.

During the experimentation of peer-tutoring, CESVI has involved two schools in Bergamo, choosing 12 tutors – 12 to 14 years old – who, after being trained, have supported one or two tutees of the same age as theirs, helping them study and do homework, letting them feel more involved and included at school. This tutoring will continue in 2022 and the tutors will attend some supervision meetings with their trainer to monitor positive changes in relationships and the effectiveness of tutoring overall. The mentoring training has involved a group of foreign women, who – after attending it - have become mentors, figures who make themselves available to offer aid and support, based on their personal experience, to people with a similar migratory experience, the mentees.

In the FaMiReDo project, thanks to weekly meetings, the mentors have supported women who recently migrated and need help also with everyday problems accessing local services. Furthermore, the presence of the mentor results in better inclusion within the community. In 2022 the mentors will carry on attending supervision meetings with their trainer to check the progress of mentees and assess acquired skills.

**32**  
tutors and tutees engaged in the activities

**1,800**  
copies of Silent Books produced

**21**  
mentors and mentees involved in the activities



**PAKISTAN - ENHANCED EMERGENCY PREVENTION AND RESPONSE CAPACITY**



**ABOUT**

The project falls in the disaster preparedness and disaster risk reduction (DP/DRR) sector wherein the majority of action consists of mobilisation of both local actors (households, community institutions) and tehsil and district government thus supporting communities and local institutions to prepare for and respond to emergencies and disasters in Thatta and Mirpurkhas, Sindh, Pakistan.



**WHAT IT MEANS**

1. Capacity strengthening of the community institutions in DRR
2. Improving the community-based early warning dissemination mechanisms
3. Linkages development with district governments



**WHO WE TAKE CARE OF**

Population including girls, boys, men, women, PLW, and PWDs affected with year around emergency, from sustained drought conditions, a heavy spell of monsoon rains accompanied by flooding, heatwave, locust attack, and others which are not covered.

**FOR MORE INFORMATION**

Community institutions are capacitated in:

- a. community-based disaster risk management/ disaster preparedness and resilience;
- b. climate change adaptation (locally appropriate and sustainable measures for agriculture farming, environmental health, and water conservation strategies);
- c. basic first aid for cascading of this training at the community level, and under the supervision and backstopping of the technical experts, utilise their newly acquired skills in the preparation of Village Disaster Risk Reduction (VDRR) plans, school DRR plans, consolidation of UC DRR plans, followed by preparation of district DRR plans through a consultative process.

Concerted efforts are being made to obtain government endorsement of the developed plans along with advocacy with the district governments to timely allocate funds/resources for the preparedness actions identified in the districts and school DRR plans. Community institutions will be provided with disaster preparedness toolkits combined with practical mock drills in communities and schools for disaster readiness of the entire community. Comprehensive risk awareness and communication campaigns on DP/DRR, environmental health, and climate change will be organised. Horizontal and vertical coordination/communication between district government departments and community institutions will be revived to improve the delivery of early warning dissemination combined with training of community institutions in the detection of early warnings via natural signs etc. 20 School-based DRR plans will be formulated by the school safety committees (PSCs) and the community institutions and incorporated into village/UC DRR plans wherein the community institutions/school committees will receive support in the organisation of mock drills and simulations. The project is coordinating with the Sindh Forest Department to plant 50,000 agroforestry plants and fruit trees in the project's target villages. Crisis Modifier has also been included to respond rapidly to any emerging slow and rapid onset disasters in Sindh, particularly in Thatta and Mirpurkhas districts.

**133**  
people in 10 different LSOs trained on disaster prevention, mitigation, preparedness, emergency response and recovery

**1**  
tree plantation drive launched

**9,000**  
people in the Mirpurkhas district were reached by the awareness-raising campaign on DRR via radio, spreading key messages of awareness on tree plantation

**1**  
event organised to celebrate the Day for Forests on the 21st of March 2021

**50**  
villages involved in the Inclusive Hazard Vulnerability Assessment (IHVA)



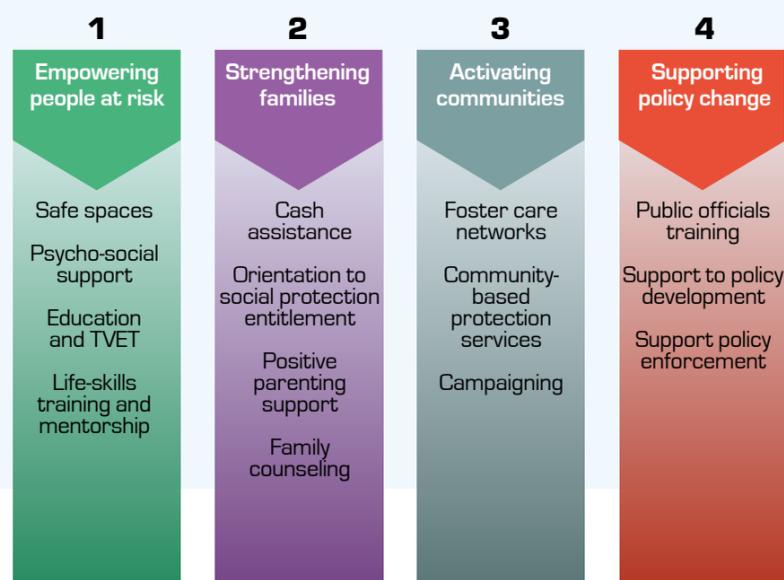


## Strategic objective



Millions of people around the world are exposed to violence and abuse. With its interventions in the Protection sector, CESVI wants to contribute to the ultimate goal of ensuring that the most vulnerable social categories – i.e. children, women and adults at risk, especially those in mobility – can access opportunities for their growth and development, protected from any form of violence, including abuse, exploitation and neglect.

### THE 4 PILLARS OF OUR APPROACH



## ITALY – PROGRAMME OF PREVENTION AND CONTRAST TO NEGLECT AND ABUSE OF CHILDHOOD



### ABOUT

In 2017 CESVI started a programme of prevention and contrast to neglect and abuse of childhood in several Italian cities, to strengthen the ability to prevent, identify and respond to abuse of children and youths through innovative actions and secondary prevention, in a logic of timely intervention and community appreciation.



### WHAT IT MEANS

1. Promotion of resilience process in vulnerable families
2. Specific training for prevention of neglect and abuse
3. Multi-stakeholder approach



### WHO WE TAKE CARE OF

Vulnerable children and families; civil society organisations; local communities, professional figures, public and private entities of the sector.

### FOR MORE INFORMATION

In 2021, CESVI's projects carried out had the objective to increase the ability to prevent, identify and respond to neglect and abuse cases against children and youths in several Italian cities, in collaboration with strategic partners.

The European project PEARLS for children – implemented simultaneously in Italy (Bergamo), Poland and Lithuania – aims at building up a network between professionals, public and private entities working on infant abuse to intercept and manage childhood abuse or mistreatment in a timely and preventive way. In 2021, in collaboration with the Research Unit on Resilience of the University of Milan, CESVI trained 26 professionals in health, educational, social service and law enforcement sectors within Ambito 1 in Bergamo, on assisted resilience (based on “Tutors of Resilience” model), increasing their skills in identifying and promptly and adequately responding to childhood abuse and neglect. Besides that, a Working Team was started on childhood abuse and neglect within the Institutional Table for Minors and Families of the Ambito, composed of 25 players from public and private social sectors (i.e. Guarantor of the City for Childhood and Adolescence, 0-6 Social and Municipal Services, Anti-violence Centres, Schools, Paediatricians, Counselling Centres, Infant Neuropsychiatric Services, Regional Order of Social Workers etc) which aims at designing a multi-stakeholder strategy to improve primary prevention and taking care of vulnerable minors or minors at risk of abuse. The strategic document will be presented at a National Conference to be held in September 2022.

In 2021 the action of prevention from and contrast of childhood abuse in Bergamo was extended nationwide thanks to the start of the TenerAmente verso un'infanzia felice (Tenderly towards a Happy Childhood) project, financed by the Social Enterprise “With the Children” drawing resources from the Fund for the contrast of child educational poverty. The three-year project aims at strengthening socio-educational services supporting vulnerable families with kids from 0 to 6 years old, delivered by social public and private entities, in a network of several local agencies dealing with childhood protection. The experimentation of tools for early detection of abuse risk factors is promoted, as well as that of family support based on the assisted resilience paradigm.

Finally, based on the experience of childhood neglect and abuse in Italy and childhood protection around the world, CESVI has taken the first steps for setting up safe spaces for children and adolescents to express themselves and be heard, starting training in positive parenting and continuing education for professionals dealing with childhood.

This action is going to lead to the first Case del Sorriso (Houses of Smile) in Italy in 2022.



**MORE THAN 700** minors and parents supported in socio-education activities

**26** operators trained on subjects related to infant abuse prevention

**25** professionals involved in designing a local shared strategy on the infant abuse issue



**ABOUT**

The action intends to strengthen and support the overall protection and promotion of the best interest and equal rights of children in the Juvenile Justice (JJ) system, targeting both children in contact and conflict with the law. This is done by empowering local Human Rights Defenders (HRDs) and Human Rights Defenders organisations (HRDOs), working at the grassroots level within the JJ process in the 3 counties of Nairobi, Kisumu and Kericho.



**WHAT IT MEANS**

1. Capacity building and coordination of Juvenile Justice Agencies
2. Advocacy and public dialogue
3. Alternative Care mechanisms



**WHO WE TAKE CARE OF**

Children in the juvenile justice system, particularly children with special needs and disabilities. The project is implemented in the counties of Kericho, Kisumu and Nairobi, Kenya and aims at the involvement of 1,130 children, 264 institutional actors active in the juvenile justice system, 315 human rights defenders and para-legal advocates.



**FOR MORE INFORMATION**

Kenya is a signatory to the United Nations Convention on the Rights of the Child (UNCRC) and has domesticated the instrument by capturing most provisions in the Constitution of Kenya 2010. Despite these significant milestones, little has been achieved to extend and safeguard the rights of children in the Juvenile Justice Systems (JJS). The juvenile justice environment around the child is weakened, exposing children as potential victims of violations at any stage. The action aims at promoting national reforms that could provide concrete answers to 21 million children, 78% below 14 years of age, 13.1% living outside of parental care and an estimated 6 million that require special protection, in particular (the) 15,000 children (72% male and 28% female) deprived of their liberty in Kenya annually. The Project intends to strengthen and support the overall protection and promotion of the best interest and equal rights of children in the Juvenile Justice (JJ) system, targeting both children in contact and conflict with the law, based on three pillars:

1. Enhance the technical and management capacity of stakeholders and Human Rights Defenders within the JJS sector through training to provide a quality JJS Environment – training on safeguarding and legal frameworks promoting the best interest of the child, child protection mechanisms, diversion, plea bargaining, soft skills on children with special needs and early detection with particular attention on social inclusion and roles and responsibilities of juvenile justice sector actors. The capacity building included also strengthening the coordination of Area Advisory Councils, Volunteer Children Officers, interagency committees, Children Court Users Committees (CCUCs) and duty bearers to provide appropriate services to all children at the grass-root level with a focus on children with disabilities.
2. Provision of right-based child protection services which will include diversion and restorative justice, child-friendly courts and institutions, legal aid, education, counselling, reintegration and family conferencing. Under this pillar, the project also worked directly with children involving them in awareness-raising and information session. The sessions aimed at empowering children on their rights, imparting them with knowledge and skills to enable them to interact with the system as well as to notice and report violations against them to the relevant authorities. The sessions also include one-on-one meetings for the children in the remand home to help monitor progress on their court cases and understand how the advocates represent them.
3. Strengthen and improve (the)child protection legal frameworks through advocacy and lobbying by HRDs and HRD organisations at the grass-root level for the endorsement of the Children’s Bill, Diversion policy and guidelines and Standard Operation Procedure

**39** legal aid clinics were conducted in the children statutory institutions and police stations in the target counties, reaching 300 children

**61** juvenile justice actors across the three counties trained on sign language basics

**25** children supported in Court through pro-bono advocates for legal representation

**203** people from State Juvenile Justice Agencies and HRDs organisations have been trained



**ABOUT**

CESVI ensures access to protection assistance for populations affected by conflict and displacement, including General Protection, Gender-Based Violence (GBV) and Child Protection. CESVI has also developed expertise in offering Community-Based Care Arrangements for very vulnerable individuals. As part of CESVI's comprehensive response strategy, Mental Health and Psychosocial Support (MHPSS) is mainstreamed in all our services.



**WHAT IT MEANS**

1. Needs-based programming
2. Coordination with local and international actors
3. Tailored and inclusive service provision



**WHO WE TAKE CARE OF**

Refugees, asylum seekers and migrants as well as Libyan internally displaced people and local community members in need of assistance.



**FOR MORE INFORMATION**

In 2021, protection was confirmed as one of the most urgent needs in the Humanitarian Response Plan, with more than 621,000 people affected, including 271,000 children. Protection needs in Libya are driven by exposure to sexual and gender-based violence, family separation, lack of social cohesion, arbitrary arrest and detention, intimidation by armed groups, homelessness and discontinuation of access to services, particularly health and education. For migrants, in particular, the lack of a determined legal status, and lack of recognition of refugee status by Libyan authorities, reinforces multiple obstacles to protection. COVID-19 exacerbated protection risks, particularly for women, and reduced livelihood opportunities, particularly for migrants causing more people to adopt risky coping strategies and exposing them to risks of exploitation and abuse.

In 2021 CESVI worked in the urban areas of Tripoli, Zwara and Misrata through a combination of centre-based service provision as well as mobile outreach services. CESVI Libya's Protection Programme encompasses a set of activities aimed at preventing and responding to violence and abuse against girls, boys, women and men while promoting their rights and their resilience. Specialised services include GBV/General Protection/Child Protection Case Management, Mental Health and Psychosocial Support, alternative care solutions and Individual Protection Assistance (IPA). This is coupled with non-specialised services such as Non-Food Items, Cash Assistance and awareness sessions. CESVI also works through community mobilisers and caregivers to bring its support to the most vulnerable members of the community. In 2021 CESVI also introduced a disability lens, aiming to support People with Special Needs as part of our overall response and ensuring our protection activities account for their specific needs. In 2021 CESVI Protection Programme was funded by the European Union, UNHCR and UNICEF.

In all projects, CESVI seeks to strengthen the engagement with local and international actors both to enhance service provision, through referrals, and to localise it by integrating our work with that of local organisations or authorities. CESVI, therefore, conducts training on Protection for local organisations and local authorities to increase their technical knowledge. This has been particularly successful in Misrata where a strategic partnership has been established with the Ministry of Social Affairs (Misrata branch) to strengthen the local response to protection risks.

**1,438** at-risk individuals benefiting from GBV and CP case management

**2,470** with psychosocial support (at individual and group level)

**6,050** provided with cash assistance for protection-related needs

**193** people were supported with alternative care solutions

**2,788** people were reached with training and awareness sessions



#### ABOUT

The Humanitarian Program of CESVI in response to the Venezuelan crisis contributes to the restoration of rights and the stabilisation of socio-economic conditions of the people most vulnerable and at risk of abuse in Venezuela and Colombia.



#### WHAT IT MEANS

1. Strengthening of protection mechanisms at the community level
2. Dissemination of information and orientation for safe and legal migration
3. Promotion of strategies for access to formal work



#### WHO WE TAKE CARE OF

In Venezuela: vulnerable subjects, hit by the economic crisis and by domestic clashes, in particular women and girls at risk of violence or forced prostitution, and their children.

In Colombia: refugees, asylum seekers, irregular migrants from Venezuela lacking any documentation and/or access to information, and hosting communities, with particular attention to women and minors, are exposed to the risk of violence and enrolment.

#### FOR MORE INFORMATION

In 2021, the socio-political and economic crisis in Venezuela continued, with a terrible deterioration of living conditions, also in terms of access to basic services. Protection risks related to migration phenomena, such as sexual and gender violence, exploitation, abuse, and forced enrolment of children, worsened.

Almost 1,8 million Venezuelans fled to Colombia. In August 2021, more than one million Venezuelans asked for temporary protected status, which the government recognises for Venezuelans living in Colombia, but major barriers hinder its actual exercise.

In 2021, CESVI consolidated its presence in Venezuela, in the suburbs of the capital Caracas, aiming to protect women victims of sexual exploitation or at risk of forced prostitution, and their children; in Colombia instead, CESVI's intervention, besides that of the protection of migrants, since 2021 has been the promotion of migrants' and hosting communities' employment and entrepreneurship, with special attention to community initiatives for violence prevention and peaceful co-living.

**5,365**  
people received  
information and  
orientation for  
the protection  
of their rights  
regarding  
migration

**10,394**  
people were  
made aware of  
the prevention  
and risk  
reduction of  
sexual violence,  
exploitation and  
abuse, trafficking  
and other  
forms of gender  
violence

**60**  
productive units  
generating  
income, run  
by female and  
male youths,  
have been  
strengthened





**ABOUT**

Casa del Sorriso (House of Smile) is a CESVI programme dedicated to vulnerable and marginalised children, adolescents and young women, aimed at promoting and contributing to the fulfilment of their fundamental rights. The Smile Houses are not simply physical spaces where services are provided. They are also a coordination hub for multiple child-protection social, educational and awareness-raising activities spreading throughout the territory to build contacts, links and protection routes.



**WHAT IT MEANS**

1. Locally rooted projects
2. Local stakeholders' engagement
3. Multi-sectorial approach

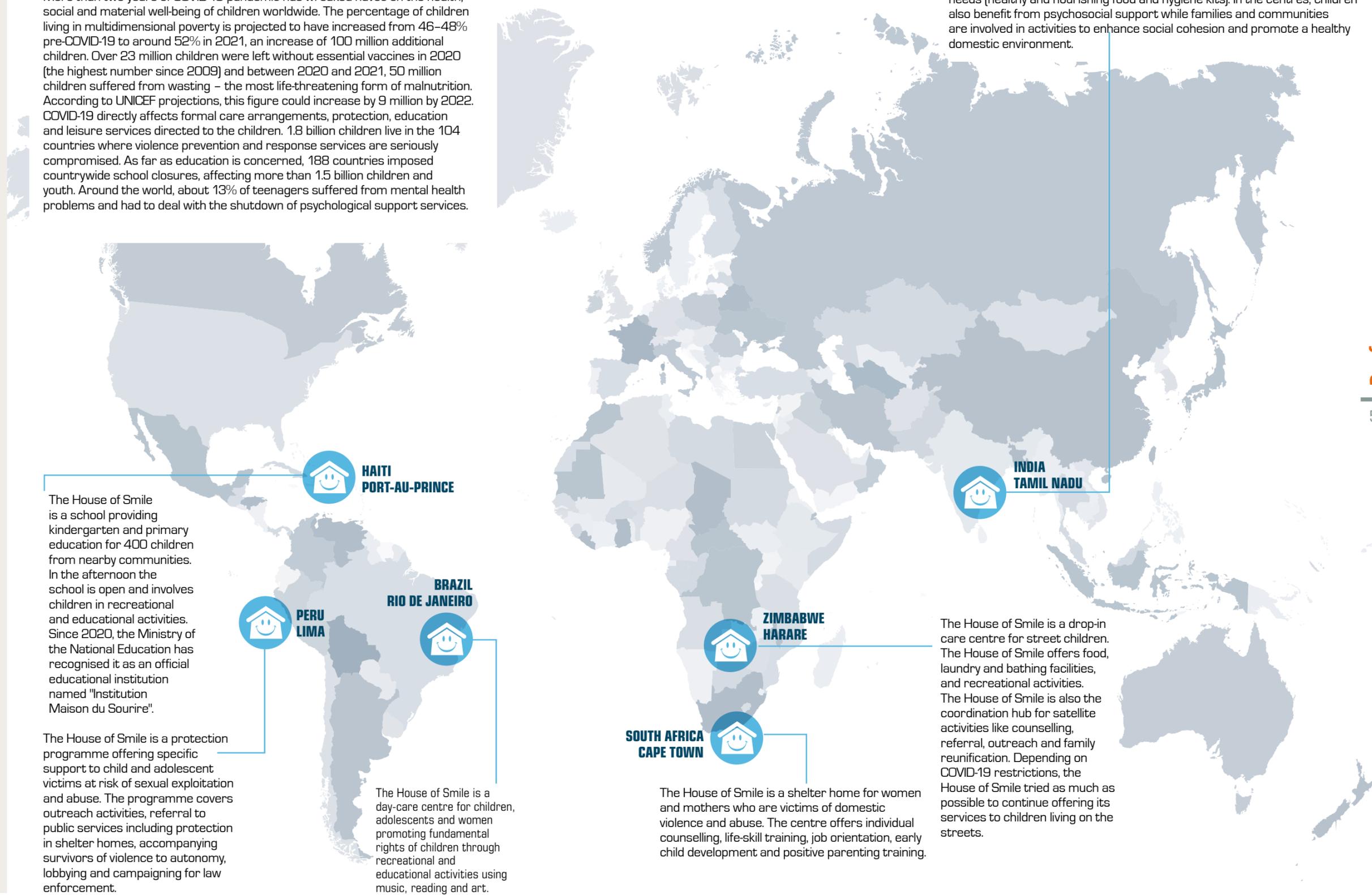


**WHO WE TAKE CARE OF**

Children and women at risk of abuse, exploitation and neglect.

**FOR MORE INFORMATION**

More than two years of COVID-19 pandemic has wreaked havoc on the health, social and material well-being of children worldwide. The percentage of children living in multidimensional poverty is projected to have increased from 46-48% pre-COVID-19 to around 52% in 2021, an increase of 100 million additional children. Over 23 million children were left without essential vaccines in 2020 (the highest number since 2009) and between 2020 and 2021, 50 million children suffered from wasting – the most life-threatening form of malnutrition. According to UNICEF projections, this figure could increase by 9 million by 2022. COVID-19 directly affects formal care arrangements, protection, education and leisure services directed to the children. 1.8 billion children live in the 104 countries where violence prevention and response services are seriously compromised. As far as education is concerned, 188 countries imposed nationwide school closures, affecting more than 1.5 billion children and youth. Around the world, about 13% of teenagers suffered from mental health problems and had to deal with the shutdown of psychological support services.



**HAITI  
PORT-AU-PRINCE**

The House of Smile is a school providing kindergarten and primary education for 400 children from nearby communities. In the afternoon the school is open and involves children in recreational and educational activities. Since 2020, the Ministry of the National Education has recognised it as an official educational institution named "Institution Maison du Sourire".

**PERU  
LIMA**

The House of Smile is a protection programme offering specific support to child and adolescent victims at risk of sexual exploitation and abuse. The programme covers outreach activities, referral to public services including protection in shelter homes, accompanying survivors of violence to autonomy, lobbying and campaigning for law enforcement.

**BRAZIL  
RIO DE JANEIRO**

The House of Smile is a day-care centre for children, adolescents and women promoting fundamental rights of children through recreational and educational activities using music, reading and art.

**ZIMBABWE  
HARARE**

**SOUTH AFRICA  
CAPE TOWN**

The House of Smile is a shelter home for women and mothers who are victims of domestic violence and abuse. The centre offers individual counselling, life-skill training, job orientation, early child development and positive parenting training.

**INDIA  
TAMIL NADU**

The House of Smile is a drop-in care centre for street children. The House of Smile offers food, laundry and bathing facilities, and recreational activities. The House of Smile is also the coordination hub for satellite activities like counselling, referral, outreach and family reunification. Depending on COVID-19 restrictions, the House of Smile tried as much as possible to continue offering its services to children living on the streets.

The Houses of Smile are two residential centres for children coming from difficult backgrounds and in need of care. The project also supports Day Care Centres providing educational support to migrant children whose parents are working in the Rice Mills and Brick-kilns factories. In both HoSs, CESVI and its local partners ensure holistic care to hosted children, including educational support (a tutor's assistance, educational material) and extra-curricular activities, health care (medical check-ups), and provision for basic needs (healthy and nourishing food and hygiene kits). In the centres, children also benefit from psychosocial support while families and communities are involved in activities to enhance social cohesion and promote a healthy domestic environment.



## Strategic objective



CESVI's approach in the health sector aims at strengthening healthcare systems, ensuring continuity of care and considering social aspects of health and needs expressed by local communities. CESVI puts in the first place the support for suburban health centres, to which people living in rural or extra-urban areas, where alternative and more structured health services are scarce, have access. With the general object of reducing mortality and improving health conditions, CESVI's action is focused on two priorities. Firstly, the response to epidemics and pandemics

– for many years against HIV, AIDS, tuberculosis, malaria, cholera and over the last two years against COVID-19. Secondly, the assistance to women and children from pre and postnatal phase to 5 years old, according to the principle of continuity of care, to tackle mortality and malnutrition. CESVI's health projects involve a primary prevention approach: not only the engagement of local authorities but also an adequate community approach of traditional leaders and organised civil society (local NGOs, community associations, etc.). Prevention and promotion of good practices are key factors to promote health.

## SOMALIA - FUNDAMENTAL RIGHTS, EQUALITY AND EMPOWERMENT FOR GIRLS AND WOMEN IN PUNTLAND STATE OF SOMALIA (FREE)



### ABOUT

The FREE - Fundamental Rights Equality and Empowerment for girls and women in Puntland/Somalia is a 30 months EU funded project, implemented by CESVI in partnership with CEFA (lead agency) and SADAR, that aims at supporting Government institutions and CSOs/CBOs in promoting the progressive abandonment of FGM/C practice in Puntland



### WHAT IT MEANS

1. Capacity of health facilities to provide a clinical, psychological and culturally accepted response to GBV survivors
2. Safe Motherhood health education
3. Advocacy



### WHO WE TAKE CARE OF

In total, 68 organisations (SAs and NSAs) and 96 individuals (health actors) will be the target group beneficiaries and in addition 11,200 women, girls, men and boys will be the final beneficiaries of the project.

### FOR MORE INFORMATION

The project wants to promote the rights of women and girls and contribute to reducing all forms of sexual and gender-based violence, with a particular focus on female genital mutilation (FGM) in the Puntland State of Somalia. Within the context of this project, CESVI seeks to enhance the capacity of health facilities to provide a clinical, psychological and culturally accepted response to GBV survivors with a special focus on the management of RH complications due to FGM/C and de-medicalisation of FGM/C practices. Specifically, CESVI activities are:

- Capacity needs assessment of Garowe/Bossaso hospitals and selected MCH staff on FGM/C related complications and their clinical management, clinical management of rape and how to deal with their psychological and mental health consequences and training sessions covering the gaps identified
- Weekly Safe Motherhood health education group sessions at GGH/ Bossaso hospital with a special focus on FGM/C complications and general health and psychological implications
- Creation of a network of Health Facilities – Inter-Facility Dialogue and Advocacy Groups (IFDAG) to share evidence and learning and engage front-line health providers as champions in the eradication of FGM/C and other forms of psychological and physical violence and abuse of Women and Girls

The other main outputs of the intervention are:

- Communities' capacity to prevent and respond to GBV, with a special focus on traditional harmful practices like FGM/C, is strengthened through awareness creation activities, sensitisation and meaningful engagement of key community actors
- Existing State Actors/Non-State Actors coordination framework strengthened, particularly the Inter-agency FGM/C task force to lobby and advocate for the implementation of existing Somalia and international legal frameworks against GBV with a special focus on FGM/C

**Assessment of the technical capacity and expertise available in major hospital facilities and outpatient clinics in 2 Puntland States regarding female genital mutilation and the clinical management of female genital mutilation-related complications, clinical management of sexual violence cases, and psychological support to victims.**





**ABOUT**

CESVI in Somalia is on the front line in the Primary Health Care and Nutrition sector, with life-saving interventions for the reduction of mortality and maternal-infant morbidity. In clinics and through mobile units, primary health care services are provided: treatment to combat maternal/infant malnutrition of children under five affected by severe and moderate acute malnutrition, also helping women who are pregnant and/or breastfeeding. By integrating the Community-based Management of Acute Malnutrition and the Infant & Young Child Feeding approach, CESVI carries out educational and food/voucher delivery activities for the community.



**WHAT IT MEANS**

1. Screening and integrated packages for maternal, reproductive, neonatal and infant health
2. Strengthening of public services
3. Raising awareness of the community



**WHO WE TAKE CARE OF**

The most vulnerable communities of Centre-Southern Somalia, with a specific focus on women and children.

**FOR MORE INFORMATION**

CESVI provides health care and nutrition services through clinics and mobile units to guarantee treatments also to the most remote populations, simultaneously encouraging the creation of a network of health workers. In particular, CESVI ensures:

- Provision of primary health care services. CESVI provides an essential services package for: maternal, reproductive and neonatal health; treatment, surveillance and control of highly infectious diseases and promotion of hygienic standards as a prevention method; first aid or assistance to seriously ill patients; treatment of common diseases; prevention and treatment of HIV; sexually transmitted diseases and tuberculosis;
- Routine Vaccination services for children under 12 and pregnant or breastfeeding women undergoing pre and post-natal treatments;
- Implementation of daily nutritional screening (MUAC – Mid Upper Arm Circumference) for children under 5 and pregnant or breastfeeding women to check their nutritional status and admit them to a specific alimentary program;
- Treatment of children between 6 and 59 months affected by serious malnutrition through specific therapeutic programs (OTP – Outpatient Therapeutic Programme) for severe malnutrition cases (SAM – Severe Acute Malnutrition). The treatment consists of daily delivery of prepared and ready-to-use food (like the “Plumpy’Nut”) with high nutritional value. The SAM cases with complications are transferred to the local Stabilisation Centre;
- Pre and post-natal treatments and basic obstetrical and emergency practices (BEmONC – Basic Emergency Obstetric and Newborn Care); induction to labour; treatment of complications during labour; prevention of mother-child transmission of HIV; pain control during labour; in case of complications, transportation to hospital facilities providing comprehensive emergency obstetric service (CEmONC – Comprehensive Emergency Obstetric and Newborn Care);
- Organisation of community Forums on nutritional issues and raising awareness sessions on Infant and Young Child Feeding (IYCF).

All the clinics adopt the control methodology MUAC (Mid-Upper Arm Circumference) for children under 5. This methodology respects the health care Guide Lines focused on health systems strengthening and upgrading access to maternal-infant treatments for the most vulnerable groups of the population in the poorest urban and rural areas.

**176,564**  
people benefited  
from services  
provided by  
CESVI.  
Among these,  
73,408 are  
children



**ABOUT**

Health interventions focus on providing quality, prompt and effective COVID-19-related essential health services, enhancing the response capacity of the frontline and multiple responders to deal with this unprecedented health emergency crisis, supporting people battling mental health issues through Mental Health and Psychosocial tele-counselling sessions, and enabling the adoption of improved community behaviours and observance of COVID-19 SOPs.



**WHAT IT MEANS**

1. Health strengthening system approach through the provision of equipment and training
2. Consortium Approach (a consortium of 7 international and 5 national NGOs implemented – in coordination with the Government of Pakistan, which is flexible and adaptable to the evolving contextual reality)
3. Leave No One Behind: essential equipment supports those Health care facilities (HCFs) that provide health services to minorities



**WHO WE TAKE CARE OF**

Population affected by COVID-19, patients – with specific attention to pregnant and lactating women (PLW) and people with disabilities (PVDs) – population with pre-existing medical conditions, Government staff working as frontline responders in the situation of crisis, multidisciplinary responders including outreach workers, NGO's staff, international community members.

**FOR MORE INFORMATION**

The Cap-COVID an ECHO-funded project started in August 2020, as the COVID-19 pandemic posed enormous challenges to the already under-resourced health system in Pakistan, with the sudden surge in positive cases and lack of preparedness and response capacities. The lack of coordination between relevant departments, unavailability of intensive care services, testing and basic protective equipment resulted in the massive spread of COVID-19.

The response strategy adopted by the partners included the provision of direct assistance to the under-resourced HCFs by distributing essential medical equipment, non-medical items, PPEs and disinfectant supplies, to enable the frontline responders to deal with the huge influx of COVID-19 patients. The project established high dependency units HDUs and equipped intensive care units (ICUs) with essential medical equipment, including Tertiary care hospitals, Civil hospitals and Dispensaries dealing with huge disease burdens. To improve the response capacity of frontline and multidisciplinary responders, the consortium provided training on infection prevention and control, Home-based Care, and Remote PFA. The project provided MHPSS tele-counselling services through a dedicated helpline to people experiencing COVID-19-associated mental health conditions. Furthermore, the project implemented a country-wide 360-degree Risk Communication and Community Engagement (RCCE) campaign, which encouraged target communities to adopt COVID-19 SOPs. Lastly, the Action promoted the adoption of safe hygiene and sanitation practices, through the rehabilitation of sanitation and handwashing facilities in target areas.

The project is led by CESVI in a consortium of seven INGOs (ACTED, CWW, Helvetas, WHH, International Medical Corps (IMC), and Médecins du Monde (Mdm) and five local NGOs.

**466,472**  
people benefited  
from the  
health facilities  
rehabilitated

**5,453**  
medical and  
non-medical  
equipment  
provided to HCFs

**378**  
toilets facilities  
and handwashing  
points developed

**477,840**  
people reached  
through the  
RCCE campaign

**24,929**  
PPEs and  
disinfectants  
were provided  
to HCFs to  
protect frontline  
responders



**ABOUT**

Purchase, delivery and distribution of medical-health certified products in favour of medical-health facilities of the city of Bergamo.



**WHAT IT MEANS**

1. Supply of Personal Protective Equipment and medical equipment to hospital facilities of the city of Bergamo
2. Regular provision of medical health products
3. Collaboration and synergy with the hospital staff to identify needs



**WHO WE TAKE CARE OF**

The beneficiaries of the program are the health facilities of Bergamo, in particular, Papa Giovanni XXIII Hospital, ATS and their patients.

**FOR MORE INFORMATION**

Still ongoing in 2021 CESVI's commitment to supporting the health facilities of Bergamo, severely hit by the COVID-19 pandemic, both at the health and socio-economic level.

CESVI has made available to Bergamo, its place of origin, and all its skills gained over 35 years in the most critical humanitarian crises around the world. Relying on the strategic partnership with the Base of United Nations Humanitarian Response Depot (UNHRD) of Brindisi, run by WFP, in 2021 CESVI continued to support the supply of medical-health aid products for the health facilities of the city.



**3** ultrasound scanners were delivered to ATS

**525** transparent masks for lip-reading donated to ATS

**100,000** surgical masks,  
**145,000** FFP2 masks,  
**151,350** FFP3,  
**6,000** gowns,  
**1,105,000** gloves delivered to Papa Giovanni XXIII Hospital



**Strategic objective**



Economic growth can lead to shared prosperity if it meets the needs of people sustainably and equitably. As a global family living in an increasingly ageing, urban and mobile world, we need inclusive growth, built on decent jobs and sustainable livelihood for everyone. CESVI is committed to the strategic goal of improving livelihood security for vulnerable families and communities involved in informal and formal economies while increasing the quality of life in human settlements and protecting natural environments.

CESVI's strategy focuses on:

- supporting employment creation, especially for youth, by removing barriers to labour market opportunities and by improving the responsiveness of TVET to labour market demands;
- boosting entrepreneurship, especially in sustainable tourism and green sectors, by strengthening institutional and business development capability of micro- and small enterprises and their market linkages;
- increasing the quality of life in human settlements also by promoting sustainable waste management practices;
- promoting environmentally sustainable natural resource management.



**ABOUT**

CESVI promotes the experimentation, networking and replicability of socio-economic integration training for foreign unaccompanied and newly adult minors (UFM), based on measures fostering their access to information, qualified work and legal lodging, making them thus less exposed to exploitation, distress and exclusion.



**WHAT IT MEANS**

1. Tailored training aimed at job placement
2. Support for lodging independence
3. Creation of a network of partners supporting the socio-cultural inclusion of unaccompanied and newly adult migrants



**WHO WE TAKE CARE OF**

UFMs and newly adults who have emigrated and come to Italy.

**FOR MORE INFORMATION**

The “SOSTeniamoci 2: Progetto a sostegno dell’avvio di percorsi di formazione e accompagnamento all’inserimento lavorativo di minori stranieri non accompagnati e neomaggiorenni migranti” project, alongside “Integrazione per il futuro – Strada facendo verso l’autonomia di minori e giovani stranieri che arrivano in Italia da soli”, have aimed at supporting job inclusion and lodging independence of young and newly adult unaccompanied migrants arriving in Italy. Both projects, following a call for proposal and a selective procedure, have provided individual training to young migrants found fit for participating. Based on their skills and ambitions, the youths have been taught through training and then internships in local companies selected by the partners of the project. Courses on rights and duties of workers, safety at work, soft skills and emotion management have completed the educational pattern. Some beneficiaries have been supported in seeking accommodation to help them leave their hosting community and favour their independence.

The health emergency caused by the pandemic led to the redesigning of some educational training and to major networking between the social-private sector and companies to diversify the employment sectors, ensuring to most youths the prosecution of their internships. Tailored training has also allowed taking care of all the pupils and rapidly changing their educational path based on their ambitions and market requirements. Responding to real needs through targeted, concrete and sustainable proposals has been vital, above all in pandemic times.

**MORE THAN 160**  
UFMs and newly adults supported

**115**  
work training programmes started

**37**  
beneficiaries hired



**ABOUT**

Financed by the Italian Agency for Cooperation and Development and carried out in consortium with the Italian NGOs VIS and CELIM, the two projects have the goal of promoting the sustainable local development of the Albanian natural capital, safeguarding the natural and cultural heritage and contributing to the sustainable development of natural resources, with special attention to water bodies, in this case, the Vjosa river. GREEN mainly works in the mountainous areas of the Vjosa valley while BLUE near the mouth of the river.



**WHAT IT MEANS**

1. Promotion of sustainable tourism
2. Technical partnership with universities
3. Protection of biodiversity



**WHO WE TAKE CARE OF**

The municipalities of Malësi and Madhe (6,000 families), Shkoder (2,500 families), Permët (5,000 families), Vlore (6,000 families), tour operators, local and national authorities, volunteers and professionals like fishermen.

**FOR MORE INFORMATION**

The program was financed in 2020 by AICS, for two years, and meets the environmental needs of the country, in line with the EU regulation for the environment.

As to the mountainous ecosystem, the project has started the mapping of the areas identified and of the Vjosa river, to have a clear picture of the needs and the economic and touristic activities to develop respecting biodiversity. As to the marine and fluvial system, some protection mechanisms of the local/targeted species, like the sea turtle, have been launched, and those for the protection of the environment are dedicated to conservation and recovery. Also, in this case, economic and touristic operators have been engaged in the project, within a sustainable and didactic framework.

Within the two “twin” projects, CESVI has built the surveillance infrastructures of the river and together with the University of Trento has set up, supporting the Polytechnic University of Tirana, a geo-reference and Vjosa's water flow monitoring system.

Moreover, it has designed the creation and reconstruction of reception facilities for responsible tourism, supporting local operators through a policy for sustainability and proximity of resources.

Finally, it has organised the campaign for marketing and the touristic reception of tourists in the future protected area of Vjosa.

Our partners of the project have focused on specific training in economics for operators of the sector and created spaces dedicated to the safeguard of protected species, with relative training for volunteers and collaborators.

The object is to preserve, with the fishermen's and volunteers' aid, as well as that of the relevant authorities (AKZM), the biodiversity area of the Vjosa's mouth. Eventually, the project is going to publish the guidelines for sustainable management and appreciation of the ecological corridor of the Vjosa river, with the support of the Department of Environmental Engineering of the University of Trento.

**59**  
touristic operators trained in HACCP for honey and cheese production

**7**  
reception facilities modernised (three with photovoltaic solar panels, 3 with furniture and 1 with park hives)

**2**  
bivouacs built  
**1**  
monitoring system on the Vjosa river installed





**ABOUT**

The project aims at supporting the engagement of refugees and youth of host communities in Income Generating Activities.



**WHAT IT MEANS**

1. Training of youth
2. Start-up of micro-enterprises
3. Social inclusion of people with disabilities
4. Access to credit



**WHO WE TAKE CARE OF**

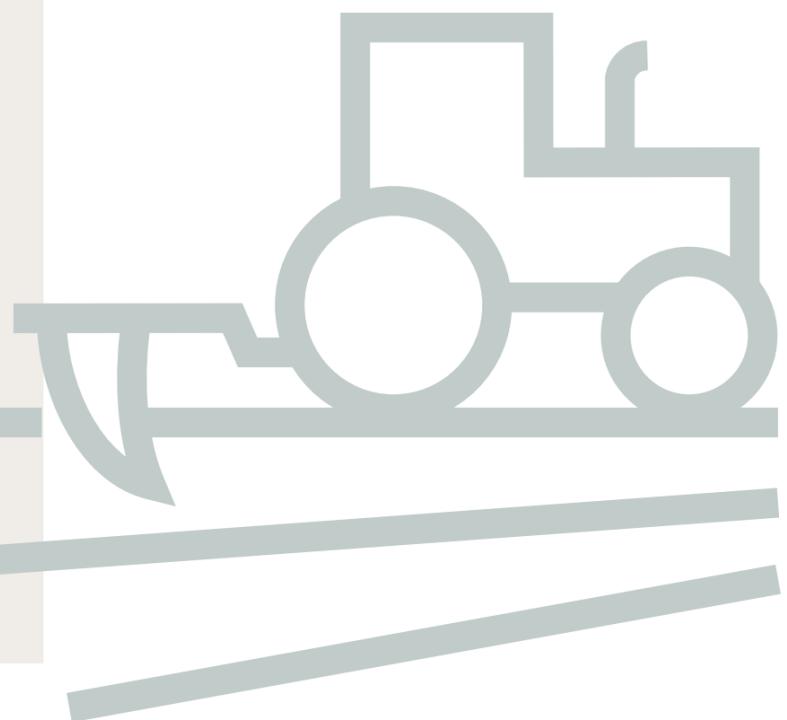
Youths from the refugee and host communities, youths with disabilities, from Palabek refugee camp and host communities.

**FOR MORE INFORMATION**

The project Youth Economic Empowerment Project (YEPP) aims at supporting the youth residing in the Palabek settlement to reduce their dependence on humanitarian aid and become self-reliant and promote social inclusion. The program, financed by the Spanish INGO Ayuda en Acción, focused on training activities on livestock management, business and artisanal skills such as shoe and basket production. This was done in partnership with local enterprises and artisans to strengthen their collaboration with the beneficiaries outside the project scope. CESVI has also strengthened the capacity of the financial institution funded and managed by the same refugees, in providing loans and in the start-up of an agricultural enterprise. The project beneficiaries are refugees and host communities of Palabek, of whom about half of them are youth with disabilities. The program had therefore a particular focus on social inclusion aiming at improving the integration of the people with disabilities in the hosting country (Uganda) and in the refugee settlement.

**170 youths, 75 of them with disabilities, have started and are running micro enterprises**

**40 micro-enterprises were provided loans at a subsidised rate by the financial institution**  
The youth beneficiaries have gained economic self-reliance



**ABOUT**

The project responds to the prolonged humanitarian crisis, worsened by the more recent economic and health crises due to the COVID-19 pandemic, helping Syrian refugees, displaced Iraqis and hosting communities to have access to short, medium- and long-term economic opportunities.



**WHAT IT MEANS**

1. Response to immediate needs together with the promotion of medium-long term solutions
2. Farming activities generating income for women
3. Professional training and access to work through job placement and micro-grant



**WHO WE TAKE CARE OF**

The recipients of our intervention are families of displaced Iraqis and Syrian refugees, as well as members of hosting communities. Particular attention is addressed to the most disadvantaged categories, such as young women.

**FOR MORE INFORMATION**

The lack of access to economic and sustainable opportunities, worsened by the aftermaths of the pandemic, represents the main weakness of displaced Iraqis and Syrian refugees who live in the Iraqi Kurdistan region. It is at the root of the problem of protection (forced or premature marriage, child labour, prostitution) and school dropout. The unemployment rate in the Region is almost 60% for men and 80% for women. Most internally displaced and Syrian refugees rely on precarious work, basically daily gigs. The closure of trade activities and other measures to contain the pandemic have remarkably reduced income and livelihood, leading to general impoverishment.

The intervention aims to upgrade the employment opportunities in the short and medium-long term thanks to:

- Cash for Work activities
- Support to women in creating and strengthening farming activities generating income - thanks to training and farming input provision. The 4 businesses at the moment can generate income through the sale of high-market value products (plants and flowers, strawberries, vegetables);
- Support to job placement of unemployed youths through training in CV and cover letter drafting, interview skills and work ethic. 18 youths out of the 32 placed in the year have signed a contract at the end of the Job Placement period;
- Supply of business grants to foster the recovery of entrepreneurial businesses through the strengthening of human resources, equipment and working places

The total number of beneficiaries reached has been 207 families, corresponding to nearly 1,242 individuals.

**60 families (360 individuals) spotted as extremely vulnerable, have been able to cover the Survival Minimum Expenditure Basket thanks to Cash for Work activities**

**110 breadwinner women have received inputs to set up and manage (4) farming businesses generating income**

**5 micro-enterprises have been supported in their economic recovery through business grants**

**32 youths of 18 to 35 have been employed in private companies, 18 of whom have signed a contract at the end of their Job Placement period**





**ABOUT**

The WASH (Water, Sanitation and Hygiene) programme in Palestine and Gaza aims at improving the hygiene conditions and water quality in primary sanitation facilities and private houses. Through a pool of experts, Universities, locally and abroad, the low-cost wash innovative technologies are tested and tailored to specific needs. Beneficiaries are accompanied throughout the program by a defined path of behavioural change



**WHAT IT MEANS**

1. Provision of low-cost and innovative wash technologies
2. Use of behavioural change methodology
3. Research and contribution from multiple disciplines: gender studies, psychology, engineering, and analysis



**WHO WE TAKE CARE OF**

- Primary sanitation facilities for:
- Households living in the most remote areas / living in areas without a water network
  - Households victims of the war

**FOR MORE INFORMATION**

The Occupied Palestinian Territories are considered a protracted humanitarian crisis: more than half a century of Israeli occupation; recurrent escalations of hostilities; poor living conditions exacerbated by the COVID-19 pandemic in 2021. As mentioned in the 2021 HNO, approximately 1.35 million Palestinians are affected by public health risks associated with insufficient access to WASH services. Implementing and preserving water, sanitation and hygiene in these contexts is the key to preserving the overall social environment and preventing the transmission of infections and diseases. The programme involves continued research done in collaboration with Universities and experts to test and tailor wash innovations such as filters, handwashing stations, and maintenance methodologies/tools on the ground. The action applies a progressive field method and a user-centred, holistic approach to carry out a quantitative assessment of the performance and endurance of the wash technologies introduced. Beneficiaries are empowered and trained towards more sustainable practices: the RANAS (Risks, Attitudes, Norms, Abilities and Self-regulation) approach is applied as a behavioural change strategy, aimed at identifying contextual, psychological and motivational factors that influence acceptance and preferences of technologies.

**Data collection and water sample laboratory tests were done in area C and Gaza**

**4 mapping multi-stockholder exercises realised to analyse the factors and dynamics of the public infrastructure in OPT**

**MORE THAN 400 individuals have received and tested wash low-cost innovative technologies**



**ABOUT**

The projects for the protection of the Amazonian forest in Peru carry out actions promoting sustainable management of resources and low carbon emission techniques, used in typical productive supply chains, to improve economic conditions and the living sustainability of local communities.



**WHAT IT MEANS**

1. Mechanisms of "avoided deforestation"
2. Reforestation and implementation of agro-forest systems with chestnut groves and associated crops
3. Supply chains of Amazonian nut, cocoa and coffee



**WHO WE TAKE CARE OF**

Amazonian communities of the Madre de Dios region, economic players of the region, public authorities, cooperatives, and local partners.

**FOR MORE INFORMATION**

The projects in Peru are characterised not only by conservation and recovery actions in the protected areas, but also by incentives for sustainable development through specific activities oriented to circular economy principles, or green and sustainable activities such as ecotourism. The Madre de Dios region over the recent years has been struck by illegal mines and the use of mercury, which is one of the main causes of pollution of the fields and rivers. Deforestation and mine business have not only the environment as their first victims but also the most vulnerable categories: in such contexts, it's easy to find a high rate of child labour and prostitution. CESVI supports the development of economic alternatives against mining, such as the exploitation of alluvial gold, illegal deforestation and the low technology and low productivity livelihood farming practices, which end up having a notably negative impact on the forest eco-systems. In a conservation framework and taking into consideration the needs of the Amazonian forest and the bordering areas, the projects promote ecological transition integrated with economic and social development. The beneficiaries of the project are not only the local population but also private enterprises and communities that can access funds earmarked for those projects generating income, supplying services and promoting the use of resources according to the circular economy principles. In this context, we work supporting selected supply chains (Amazonian nuts, coffee and cocoa) and we encourage private citizens, small companies and communities to be part of the effort of getting hold of materials suitable for creating alternative products, which give value to the economic and environmental local practices. Furthermore, we integrate productive resilience processes of smallholder families with learning ecological farming techniques which optimise local resources and inputs. These techniques not only contribute to the recovery of hit cultivations but also allow the conservation of natural resources such as soil, water and biodiversity. The further aim is to increase the agricultural yield of some staple products, like potato, corn, avocado, custard and apple, and quinoa, supplying more food. Together with local partners, we have made consultation spaces more dynamic, with the participation of local authorities and representatives of civil society organisations (CSO), to raise awareness about territory and risk management.



**14,277** trees planted

**20** hectares of agro-forest systems created

**84%** of producers (210 people) increased their income per hectare by 35%

**183** reps of associations, corporations, SMEs that produce cocoa, coffee and chestnuts boosting their command of good practices of circular economy

**585** producers (56,4% women and 43,6% men), who make up for 78% of the producers, have included more than 2 crops in their production systems

**72** reps of sustainable tourism SMEs and communities improving their command of techniques on effective use of forest and/or environmental tourism

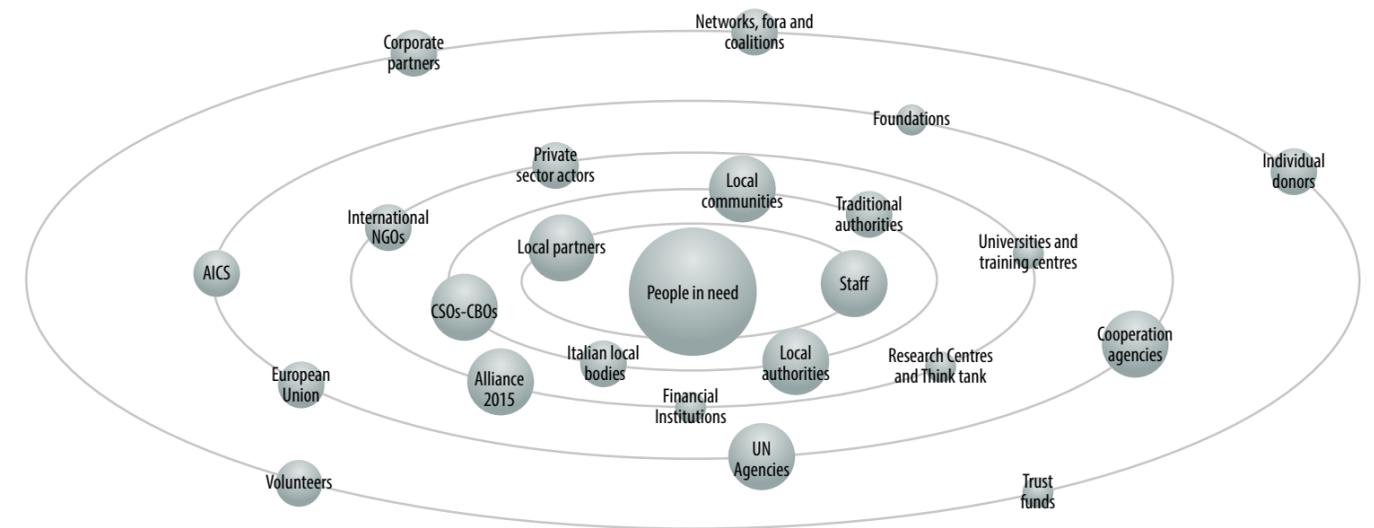


# Stakeholders

## Our Stakeholders

CESVI lives in a complex system of relationships with several stakeholders. They comprise a wide range of entities, from individuals we aim to support with our projects to those living with them, from our national and internatio-

nal partners to our donors and all those contributing to the fulfillment of our mission. People in need are the centre of this system. Their interests prevail among all other considerations.



CESVI must be accountable to each of these stakeholders. That's why the CESVI 2021 Annual Report Stakeholders section provides for a space dedicated to each of CESVI'S main stakeholders to make clear those values guiding the

relationship CESVI is building up with them, the resulting commitments and the actions implemented in 2020 to meet these commitments.



# PEOPLE

## Our commitment to

### PEOPLE IN NEED

People in need are the core of our stakeholder system. People's dignity and safety are our paramount concern. CESVI shall be held to account by the people it aims to serve by providing them with the opportunity to assess our actions and verify whether CESVI is managing to meet its commitments to their safety and dignity.

Putting accountability into practice means implementing all the key actions needed:

1. To ensure people's meaningful participation at all stages of project management.
2. To guarantee people's access to safe and responsive mechanisms for dealing with complaints.
3. To keep people safe from harm and abuse.

Like all major emergencies, the COVID-19 pandemic and the consequent health and economic crises have led to the exponential multiplication of needs, especially for the most vulnerable, and, proportionally, the increase in their exposure to the risk of abuse and violence.

The pandemic has caused the isolation of many people, making them difficult to reach for those who normally bring them help and, in turn, limiting their ability to take part in and access reporting or safeguarding mechanisms. It has also overturned priorities, focusing the response on containing the contagion, leaving less room for protection and safeguard actions.

At the beginning of the pandemic, specific guidelines were designed to support teams abroad in adapting existing systems to the situation, especially considering the limitations on staff travel - including missions - and the in-depth review - or halt - of project activities and structures.

Concerning Safeguarding systems, the priority was given to keeping prevention and supervision measures - such as those set for staff recruitment - but at the same time to reassessing their adequacy based on the changes to project activities and the new risk scenarios.

Concerning Accountability systems, the effort required of the projects was to review their own mechanisms for receiving and managing reports, attempting as much as possible to make up for the impossibility of coming into direct contact with the reporting persons through telephone communications. The "MEAL in the time of COVID-19" guideline provided CESVI offices in the Countries with suggestions and recommendations for approaching this adaptation, also collecting examples of experiences and good practices shared in the sector.

Therefore, despite the pandemic, CESVI has not reduced its efforts to fully implement the Safeguarding systems and

the mechanisms for receiving and managing reports in the projects - the so-called *complaints and feedback mechanisms* - fully aware of the fact that they have never been as necessary as they are today.

Both systems are described below:

#### 1. CESVI SAFEGUARDING SYSTEM

As a development cooperation and humanitarian organisation, CESVI is responsible for the protection of those people it aims to support.

CESVI has zero tolerance for any form of abuse, sexual exploitation, bullying or for any non-sexual abuse of power that might be perpetrated by CESVI's and partners' staff against any individual.

CESVI is committed to having a robust safeguarding system to prevent any harm to children and vulnerable adults and to manage and respond to safeguarding concerns. Here below the key measures of CESVI's Safeguarding system:

#### POLICIES

Safeguarding policies - PSEA Policy and Child Safeguarding Policy - set up the standards of conduct that CESVI's staff are expected to respect to prevent any form of violence and abuse against those we serve. The acceptance of CESVI's Policies and Codes is an integral part of all working contracts.

#### PEOPLE

- CESVI's staff are bound to respect CESVI's Ethical Code and Code of conduct;
- CESVI's staff are selected through safe recruiting processes, including reference and protection checks;
- CESVI's staff are trained in safeguarding and are aware of their specific responsibilities;
- CESVI's HQ Safeguarding focal Point supports the implementation of safeguarding measures and handles safeguarding concerns;
- CESVI's partners must demonstrate adequate ability in safeguarding. CESVI supports all its partners in developing adequate systems and putting them in place.
- It is mandatory for CESVI's suppliers, service contractors and consultants to undersign in toto CESVI's Safeguarding policy to be awarded a contract

#### PROCESSES

- **AWARENESS:** CESVI's commitment to safeguarding is shared with stakeholders;
- **PREVENTING:** CESVI countries of operation context-related safeguarding risks are known and projects are designed to be safe;

- **REPORTING:** Staff, beneficiaries and communities can access multiple reporting mechanisms. They are: CESVI's whistleblowing reporting channels; CESVI's safeguarding functional email [safeguarding@cesvi.org](mailto:safeguarding@cesvi.org); Project-specific entry points, such as the project Complaints and Feedback Mechanisms (CFM);
- **RESPONDING:** Safeguarding issues are assessed, investigated and responded to. Survivors are assured assistance.

#### ACCOUNTABILITY

- Application of safeguarding policies and procedures is regularly monitored;
- Progress, performance and lessons learnt are reported to key stakeholders.

#### 2. COMPLAINTS AND FEEDBACK MECHANISMS

Complaint and Feedback Mechanisms (CFM) are an essential component of our accountability. As an international Agency providing development support and humanitarian aid, CESVI must ensure people have safe and accessible means for giving feedback and making complaints regarding our organisation, our staff and our activities.

CESVI promotes the development of project or programme specific complaints and feedback mechanisms, suitable to respond appropriately to all variables concerning the nature of activities implemented, the available resources, the characteristics of target communities and the local cultures.

Although being tailored to every single specific context, all the CFMs projects must meet the quality standards established by CESVI's guidelines to guarantee that the CFM is:

1. **Accessible:** accessibility constraints like literacy, language, awareness, finance, fearful feelings have been taken into consideration.
2. **A safe tool:** it has no negative consequences for the complainant, who's protected from any retaliation.
3. **Transparent:** the whole handling process is clear from the very beginning.
4. **Confidential:** respects confidentiality.
5. **Responsive:** it clarifies its scope and handles every case up to closure;
6. **Documented.**

The specific form on accountability towards recipients of our interventions and principles as well as of management mechanisms of feedbacks and warnings is delivered in our staff's standard training, which is mandatory for those involved in projects.

# PARTNERS

## Our commitment to

### PARTNERS

CESVI considers the partnership a mutual exchange of skills and capacities aimed at creating synergies for the achievement of common goals. CESVI works with its partners while respecting their mandate, obligations and independence. CESVI gives partnership the meaning of an equitable relationship between two or more entities that share common objectives, a relationship that contributes to improving the capacity of all actors involved by taking advantage of the knowledge, experience and skills that these actors are willing to offer. CESVI has formalised the process of creating partnerships in the Guidelines for Partnerships.

The System has two objectives: a) to guide the creation of partnerships based on mutual respect and responsibility; b) to ensure that all actors in the partnership adhere to and adhere to the same standards and that such adherence is adequately monitored and verified.

#### KEY PRINCIPLES

CESVI identifies **three core principles** recognised by many organisations as fundamental principles for building a fruitful and

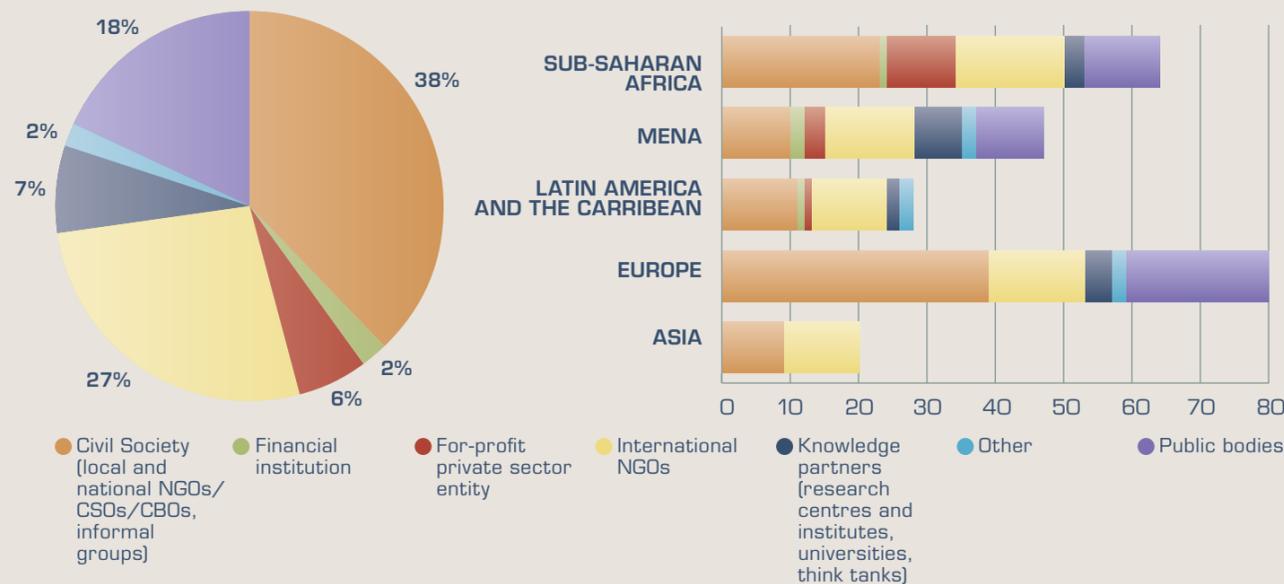
effective partnership:

- Equity:** all partners have specific and unique resources and competencies, as well as presenting risks and benefits that complementary objectives and require mutual respect. mutual respect.
- Transparency:** a crucial factor in the development of trust, transparency creates a positive environment of collaboration and ensures that decisions are made in a socially responsible manner.
- Mutual benefit:** the observance of mutual benefit to both the commitments made to other stakeholders and with the members of the partnership itself brings.

#### TYPES OF PARTNERSHIP

CESVI is committed to working with partners at different levels, from community organisations to local authorities, from national to international organisations, as well as with partners of different types, from organisations of civil society organisations to private sector entities, from universities to public bodies. The graphs below represent the distribution – overall and by region – of the partners with which CESVI collaborated in 2021 by different types of entity.

PARTNERSHIPS PER TYPE OF PARTNER ENTITY



CESVI is committed to further extending and differentiating its partnerships by recognising the value of local entities as well as improving the quality and accountability of its actions to increase the impact of its interventions through enriched synergies and collaboration with its partners.

#### PARTNERSHIP PROCESS

The choice of the partner and the formalisation of the rela-

tionship between them and CESVI involves the adoption of various instruments, at different phases. The partner verification tool guides the collection of information on the partner. Subsequently, a due diligence questionnaire completes and deepens the analysis. In addition, a specific Safeguarding measures verification tool is used to of Safeguarding to verify the procedures adopted by the partner. Throughout the process, CESVI is committed to a transparent exchange of transparent exchange of information.

### partners index

COUNTRY	PARTNERS
ALBANIA	ECO Albania, VIS, Celim, ENIGM, HELVETAS Swiss Intercooperation, AKZM, Ministero della Salute, Konfindustria, Comune of Përmet, Comune di Këlcyra, Pro Përmet, Slow Food Përmet, Partners Albania, Università degli Studi di Firenze, Università di Trento, Politecnico di Tirana, ANRD
BOSNIA	IPSIA (Istituto Pace Sviluppo Innovazione ACLI), JRC (Jesuit Refugee Service)
BRAZIL	RedeCCAP
COLOMBIA	Università di Magdalena, Centro di Innovazione e Imprenditoria dell'Università di Magdalena – CIE, Tpage, FUNDEMICROMAG, GIFMM Caribe (Grupo Interagencial sobre Flujos Migratorios Mixtos), Ayuda en Acción, ACTED
ETHIOPIA	Ayuda en Acción, CIFA, ILRI, CEFA
EUROPE	Empowering Child Foundation (ECF), Paramos Vaikams Centras, People in Need, Concern Worldwide, Welthungerhilfe, CEO, Sudwind, Vida, 11.11.11, ACTED, Ayuda en Acción, Convergences, PINSK, Università Cattolica del Sacro Cuore di Milano
HAITI	UCDJI, FONKOZE, FONDEPH, HELVETAS Swiss Intercooperation, Concern Worldwide, Welthungerhilfe, ACTED
INDIA	Ekta, Jeeva Jyothi, Swadhar, CORP, RLHP, VIEW, Welthungerhilfe, ACTED
ITALY	Comune di Bari, Comune di Bergamo, Comune di Catania, Comune di Misterbianco, Comune di Napoli, Comune di Pescara, Municipio 3 del Comune di Milano, Comune di Milano, Comune di Ciserano, Comune di Verdellino, Comune di Dalmine, Comune di Siracusa, Cooperativa Sociale A.E.P.E.R., Cooperativa Sociale Marianella Garcia, Orizzonte Società Cooperativa Sociale, Cooperativa Mondo Nuovo Onlus, Cooperativa sociale onlus Formazione e Comunione (Fo.co), AccoglieRete Onlus, Punto Sud, Associazione L'Albero della Vita Onlus, Centro PENC Onlus, Refugees Welcome Italia, Associazione Casa della Comunità Speranza, Oxfam Italia Intercultura (cooperativa di Oxfam), E4impact Foundation, Consorzio Sol.Co Città Aperta, Consorzio Servizi della Val Cavallina, Associazione Formazione Professionale Patronato San Vincenzo, Cooperativa Sociale La Fenice, Cooperativa Sociale Ruah, Fondazione Casa Amica, Fondazione Diakonia Onlus, ABF – Azienda Bergamasca Formazione, Associazione Agevolando, CeLAV – Centro per la mediazione al Lavoro del Comune di Milano, Centro Territoriale Inclusione di Bergamo, Procura della Repubblica – Tribunale per i minorenni di Catania, Procura della Repubblica – Tribunale per i minorenni di l'Aquila, Azienda Sanitaria Provinciale di Catania, Il Grillo Parlante società cooperativa sociale onlus, Spazio Aperto Servizi Cooperativa Sociale, Fondazione Papa Giovanni Paolo II onlus, Generazioni FA Società Cooperativa Sociale, Associazione Aranke Onlus, Associazione LaQ Prod, ASST Papa Giovanni Paolo XXIII, Università Cattolica del Sacro Cuore di Milano
KENYA	LRP, ActionAid Italia, ActionAid Kenya, MID-P
IRAQI KURDISTAN	WEO - Women Empowerment Organization, Camera del Commercio di Erbil, Carrefour Iraq
LEBANON	Al Majmoua, DPNA, URDA, Unione dei Comuni di Qaraoun (distretto di West Beqaa), Comune di Qab Elias (distretto di Zahled), Comune di Sarafand (distretto di Saida), Comune di Barja (distretto di Chouf), Comune di Sibline (distretto di Chouf), Comune di Bourj Hammoud (distretto di El Metn), Ministero degli Affari Sociali, Associazione di Micro Finanza Libanese, Celim, Oxfam, Politecnico di Milano
LIBYA	RC, Tatweer Research, Ministero degli Affari Sociali, Solidarity Organisation, International Medical Corps, Impact Initiatives, Norwegian Refugee Council
MYANMAR	NAG, ACTED, HELVETAS Swiss Intercooperation, Welthungerhilfe
PAKISTAN	International Medical Corps-UK, Médecins du Monde, Participatory Rural Development Society (PRDS), Bright Star Development Society Balochistan, Concern Worldwide, HELVETAS Swiss Intercooperation, ACTED, Welthungerhilfe
PALESTINE	ARIJ, UCS, HPI, HYDEA, ACTED, FHNW, Oxfam, Terre des Hommes, MSF, Skat Foundation, RANAS, Martin Systems, YEC, Beit Lahiya Development Association, Jerry, FAIRCAP, Swiss Tropical and Public Health Institute, Swiss Federal Institute of Technology, Università di Maiduguri, Università Politecnica della Palestina
PERU	Tejiendo Sonrisas, Ayuda en Acción, Welthungerhilfe, IDMA, CEDEP, Come con Causa
SOMALIA	Norwegian Refugee Council, Concern Worldwide, Action Against Hunger, Save The Children International, International Rescue Committee, CEFA, KAAALO, Gargaar Relief Development Organization – GREDO, Istituto Sadar (SI)
SOUTH AFRICA	Sizakuyenza, Ons Plek, Mosaic, Blue Sky, Amandla Development, SAHRC (Commissione Diritti Umani del Sudafrica), Dipartimento di Sviluppo Sociale, SAPS (Servizio di Polizia del Sudafrica), Città di Cape Town, Commissione per la Parità di Genere (CGE), Tswaranang Community Development Project, Philippi Village, Department of Basic Education (Metro South)
UGANDA	SORUDA, ROPO, AVSI, Food for the Hungry, Lutheran World Federation (LWF)
VENEZUELA	Ayuda en Acción, ACTED, PLAFAM - Asociación Civil de Planificación Familiar, Otro Enfoque, CEDESEX - Centro de Estudios de Derechos Sexuales y Reproductivos, CEPAZ - Centro de Justicia y Paz, AMBAR - Asociación de Mujeres por el Bienestar y Asistencia Reciproca
ZIMBABWE	Beit Bridge RDC (Rural District Council), Mwenezi RDC, Chiredzi RDC, Bikita RDC, DCPWS (Department of Child Protection and Welfare Services), SAT, CIMMYT, MRI (Matopo Research Institute), Bio-Hub, Nottingham Estate, iFARM, SeedCo, Midland Acres, Spexhall, WSPICEX, Schweppes, Chia Grower's association, MDTC (Mwenezi District Training Center), International Rescue Committee, ChildLine, Luisa Guidotti Hospital, Bank ABC, VVC, Safire, IUCN, ICRISAT, CARE Zimbabwe, CARE Germania, Shashe Trust

# HUMAN RESOURCES

## Our commitment to

### HUMAN RESOURCES

#### FOR THE ENHANCEMENT OF PROFESSIONAL SKILLS IN COOPERATION

CESVI has been standing out for decades in implementing development and emergency projects to respond to community problems by sending professional figures to work abroad and In Italy. To ensure an even more effective and vivid professional response, as well as to make the most of the internal skills of the Organisation (also in view of retention, motivational lever and development of skills), in 2021 CESVI started two projects concerning human resources, within and outside the Organisation.

The "Roster Emergencies CESVI" (Roster Emergenze CESVI) has involved opening a continuous search for professional figures with specific expertise in the humanitarian sector, who are eager and available to work for CESVI when the Organisation happens to respond to Emergencies. The profiles range from

the most classic management positions to those with logistic, administrative and financial experience.

In parallel, the Organisation has started the mapping of its own collaborators' skills, in Italy and abroad, to make the most of their abilities together with their professional ambitions. The aim is also to complete the internal roster with staff standing out for high specialisation proficiencies in the Organisation's intervention sectors: not only in the humanitarian one then, but also in that of childhood protection, agriculture, environment and health protection.

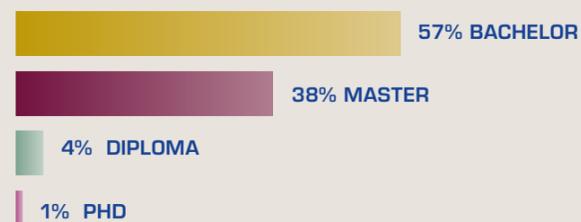
In 2022, the Organisation is carrying on consolidating its roster with profiles of excellence in cooperation. Through the creation of a pool composed of technical and management experts, we aim to capitalise first and foremost on the professional treasure already present within the Organisation, to meet the ever more urgent needs of the communities which host our work.

Here as follows is reported the data about CESVI's staff per mean age, gender, length of service, educational qualification,

languages command and contract type. In 2021, the total ratio among annual gross salaries for HQ employees was 0,24. The annual gross minimum value recognised was equal to 21,901€, while the maximum value was 92,721€. The Foundation has

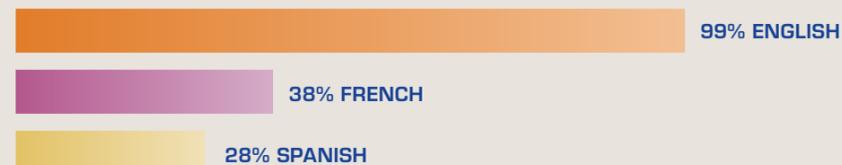
also carried out operations with related parties, in particular with a Founder Member like Quadro della Formazione, equal to 92,721€, and with another Founder Member, for a project consultation, equal to 54,199€.

#### EDUCATION LEVEL\*



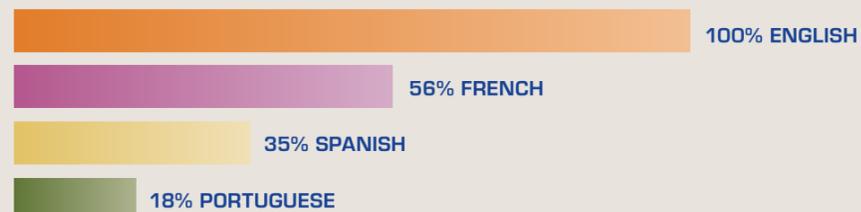
\*last title obtained

#### KNOWLEDGE OF LANGUAGES - HQ



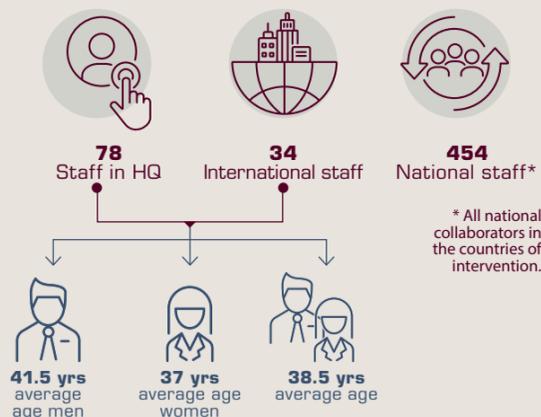
62% of staff in HQ fluently speaks +2 languages

#### KNOWLEDGE OF LANGUAGES - ABROAD



38% of staff abroad fluently speaks 3 languages; 10% of staff abroad fluently speaks 4 languages

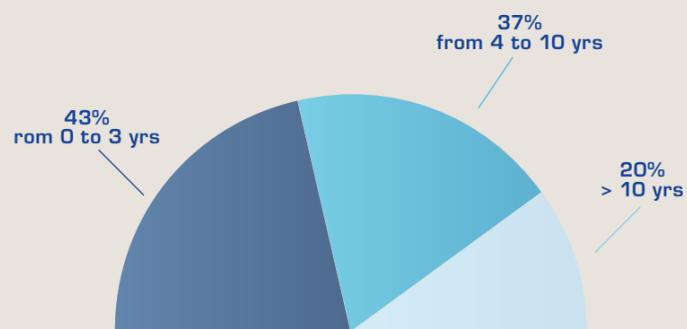
#### TOTAL STAFF - AVERAGE AGE



#### TOTAL STAFF\* - GENDER

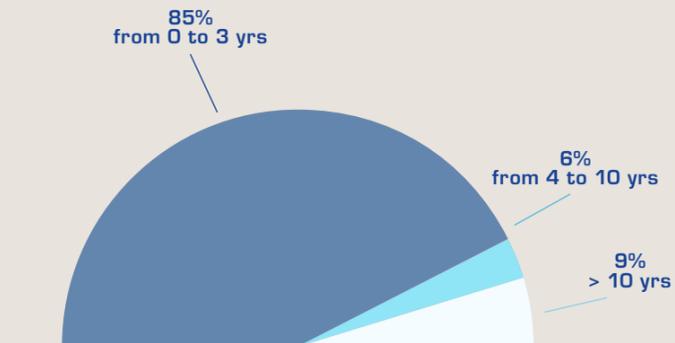


#### SENIORITY\* IN HQ

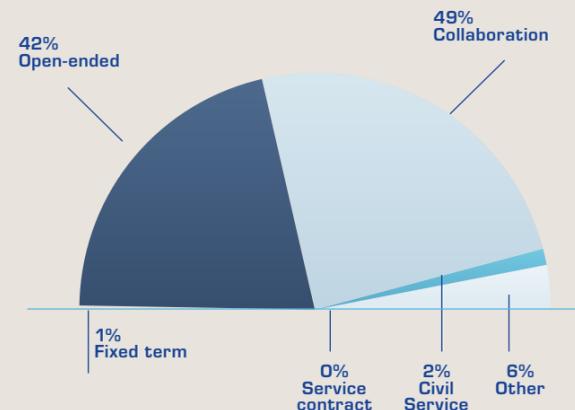


\*Years of collaboration in HQ, previous experiences abroad with CESVI are not considered. Internships and civil service contracts are not included.

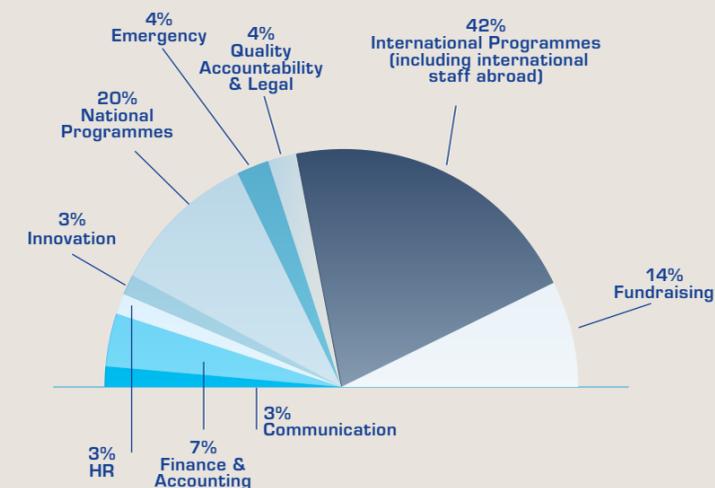
#### SENIORITY ABROAD



#### CONTRACTS IN FOCUS ITALY AND ABROAD



#### STAFF PER DEPARTMENT



# DONORS

## Our commitment to

### OUR DONORS

#### INDIVIDUAL ACTIVE DONORS

<b>37.393</b>	<b>40.189</b>	<b>37.712</b>
2019	2020	2021

#### FUNDRAISING: THE RECOVERY ACTIONS

2021 has been a year of major challenges to which CESVI has managed to respond putting in place those skills gained in more than 37 years of managing crises and emergencies abroad and in Italy, together with a strong drive for innovation. It's been the year for CESVI to implement, thanks to the support of important donors, an aid model for rapid assignment of grants to vulnerable categories, stimulating significant economic recoveries in Bergamo province, firstly, but also at the national level.

The Rinascimento Bergamo program, promoted by the Municipality of Bergamo in collaboration with CESVI and Intesa Sanpaolo – which has financed the initiative – to support the economic fabric of the city in dealing with the emergency aftermaths, has allowed us to help more than 4,000 little entrepreneurs and professionals with 25 million earmarked (including 10 million in non-repayable grants) and payment within 9 days on average. In 2021, by mobilising 90% of Fastweb employees in 2,700 people, more than 320,000€ were also collected over a few weeks, an amount raised through the awarding of Company Christmas Cards and the donation of 11,000 working hours. The funds raised were devoted to a 1-million-euro program that CESVI managed together with Fastweb to support small businesses, such as bars, restaurants, ice-cream parlours, pastry shops, small travel agencies, clothing and shoe stores, and gyms. The #insiemeperlamusica fundraising, launched by Trio Medusa and by the historical band Elio e le Storie Tese, to help musical bands in trouble because of the COVID-19 emergency, ended with a surprising result: more than 165,000 euros raised, which have allowed to support 46 musical bands through scholarships provided by CESVI. Finally, SCENA UNITA for workers of the music and entertainment world collected 4,780,000 euros thanks to the contribution of 154 artists and over 100 companies. In the course of the year, CESVI had to face Haiti's emergency due to a 7.2 magnitude earthquake causing devastation and casualties. Thanks to supporters' generosity 100,000 euros were quickly raised and then used to tackle the emergency. As to the face-to-face fundraising activity, all throughout Lombardy in 2021 CESVI collaborated again with several partners, which accommodated our operators to raise awareness about CESVI's projects. We'd like to thank in particular, for their hospitality, support, and closeness to the cause: Scuolaufficio, Gran Giusano Shopping Centre, Iperal, Synlab Italia, Bennet, Conad, Italcementi, Il Sole e la Terra and Habilita.

#### INSTITUTIONAL DONORS: A LONG-LASTING RELATIONSHIP, CESVI OPERATIONS' BACKBONE ALL OVER THE WORLD

CESVI is formally recognised by a large range of institutional donors, including UN Agencies (UNICEF, UNHCR, UNOCHA, WFP, FAO, etc.), EU Institutions (DG ECHO, DG INTPA, etc.), National Agencies for Cooperation and Aid (AICS, US-BHA, USAID, etc.). It has also numerous collaborations with EU and AICS delegations in the countries, where these delegations support the development and emergency interventions.

The coming into force of the EU Humanitarian Partnership Certificate, for the 2021-2027 period, was particularly important. It was released in 2020 by the Directorate-General for European Civil Protection and Humanitarian Aid Operations (DG ECHO). With the EU HPC, the collaboration between CESVI and DG ECHO, lasting more than twenty years, carries on, previously formalised with the signing of the Framework Partnership Agreement (FPA), and then confirmed after checking and positive assessment of CESVI's proficiencies by the European Institution. Moreover, in 2021 CESVI obtained by UNHCR the renewal of its own status as a Pre-qualified for Procurement (PQP) entity, certifying CESVI's purchasing standard and procedure adequacy. The certification is valid up to the 31st of December 2025, and it is a multi-Country one, that is both for the Headquarters and for all the national offices. Besides such multi-year assessments, the Institutional donors verify CESVI's systems on a regular basis and carry out periodical checking and monitoring, both before the disbursement of funds and during the implementation of activities, and also at a later time. Indeed, the vast majority of projects undergo at least one external verification or assessment when ongoing. In 2021, 36 system or financial external verifications were received, concerning 13 countries.

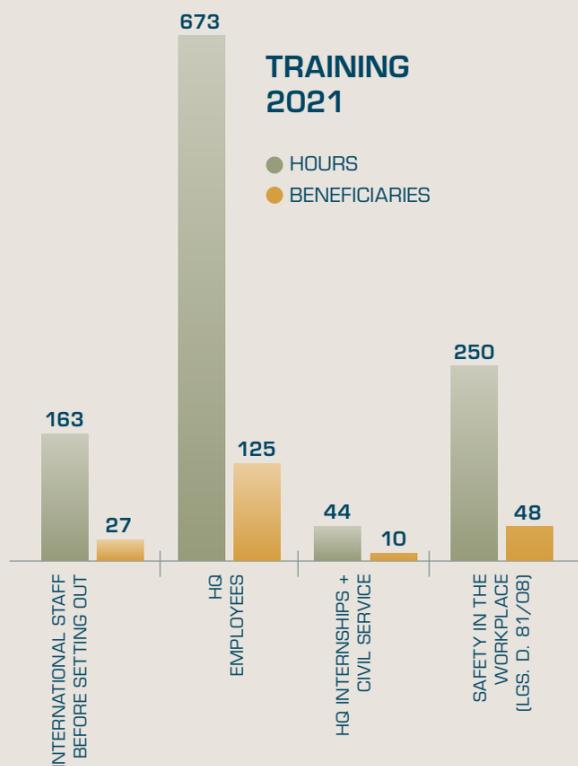
CESVI is committed to communicating to donors accurate, transparent, timely and truthful information and documents about program performances carried out, without omitting those inadequate or any critical issues. It is always committed to implementing activities and programs that are supposed to be relevant, effective, efficient and within the right timing. Inspired by its guide principles, CESVI applies the best value for money criterion, in estimating the resources needed for the implementation of its projects. To respect its commitment to being transparent and accountable to its donors, CESVI has continued to strengthen its own systems, in order to guarantee the full respect of norms, regulations, standards and contract obligations, to upgrade the technical and financial management of funds, inspired by the best international practices and standards. CESVI applies its own policies, procedures, internal control systems and quality standards in managing funds for the implementation of any project, regardless of where such funds come from.



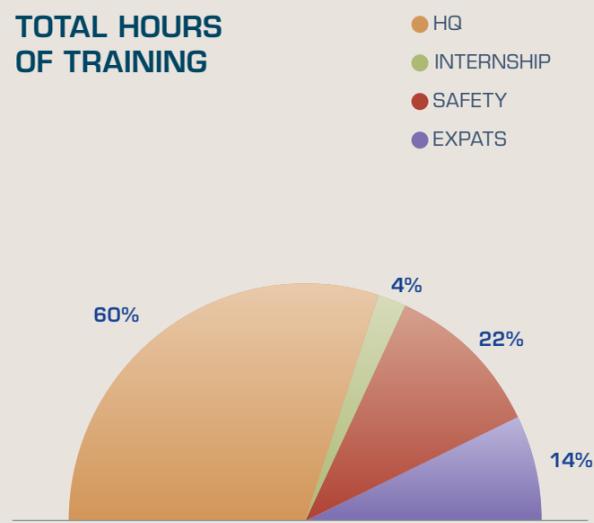
#### STAFF TRAINING

Training is a major issue in all working settings and CESVI, over the years, has invested an increasing amount of time and resources for its people's growth. For our Organisation, 2021 was a very rich year from a training point of view, as the staff was involved in several paths of personal and professional growth. The fly-wheel was certainly the profound internal re-Organisation involving the staff, besides the decision of the Organisation to define the new strategy for the next five years. These two guiding lights piloted the HR Team in defining the staff training, designing in particular an ad hoc path for managers

and starting simultaneously various projects, which upgraded the technical skills of the whole team. The training for Managers was led by an external consultant and built ad hoc for our Organisation, with a special focus on concepts about leadership. Our resources were involved all year long, firstly at a distance and then face-to-face. This training is continuing in 2022 adding important individual coaching paths, to support every single manager in the daily transfer of leadership concepts taught into concrete actions when managing their teams. In 2022 the Organisation is also working on the development of special technical skills, functional to achieve the strategic goals recently set.



#### TOTAL HOURS OF TRAINING



# DONORS

Our commitment to

List of donors

## EUROPEAN UNION

DG INPTA (former DEVCO)  
 DG ECHO  
 DG JUSTICE  
 EU Delegation to Zimbabwe

## MINISTRIES AND COOPERATION AGENCIES

AICS/AICS - Emergenza  
 FCDO (ex DFID)  
 IADSA Italian-Albanian Debt for Development Swap Program  
 MAECI DGMO  
 Ministero dell'Interno  
 Swiss Development Cooperation  
 USAID – BHA (ex OFDA)

## UN AGENCIES

FAO  
 UNDP  
 UNHCR  
 UNICEF  
 UN Women  
 WFP  
 ERF OCHA

## TRUST FUNDS

EU Trust Fund for Africa  
 Never Alone Pool Funds  
 European Programme for Integration and Migration (EPIIM) - Network of European Foundation

## CORPORATE PARTNERS

A&A Studio Legale  
 Ad Hoc Communication Advisor Srl  
 Advisoreat Srl  
 Agapanthus Srl  
 Agefil Srl  
 Agos Ducato Spa  
 Air Liquide Medical Systems  
 Alberto Chiesa Ie Srl  
 Alcolin Industrial Co Ltd  
 Alfa Tt Srl  
 Alta Clinic Srl  
 Alta Moda Nell Est Europa  
 Amazon Digital Uk Limited  
 Antevenio Srl  
 Asd Srl  
 Bennet S.P.A.  
 Bertola Srl  
 Best Western Rewards

Bkt Europe Srl

Brembo India  
 Casa Di Cura Habilita Spa  
 Cavalli Elaborazione Dati  
 Cd Bergamo Srl  
 Cermac Srl  
 Charitystars Srl  
 Civardi Pier Luigi Di Civardi Lorenzo E Mattia Sas  
 Civilmarket  
 Clay Paky Spa  
 CMA Di Vigano Cesare & C. Snc  
 CNP Unicredit Vita S.P.A.  
 Coccato & Mezzetti Srl  
 Coel Srl  
 Considea Srl  
 Dab Pumps Spa  
 DHL Express Italy Srl  
 Dungeon Of Tyranny  
 Ebitral Ente Bilaterale  
 Ecology System Srl  
 Efesto Innovation Srl  
 Effe3ti Srl  
 Efferre Consulting Srl  
 Emi Sistemi Srl  
 Ethos Group Scpa  
 Euroservice Srl  
 Fastweb Spa  
 FHL Group Srl  
 Finecobank Banca Fineco Spa  
 GCDS Srl  
 Gemasport Srl  
 Guna Spa  
 Icort Srl  
 Iniziative Immobiliari Padane Srl  
 Intellera Consulting Srl  
 Intesa Sanpaolo Spa  
 Keepup Societa' Benefit Srl  
 Legami R&D Srl  
 Limonta Sport Spa  
 Logistica Uno Europe Srl  
 Lombarda Costruzioni S.R.L.  
 Luigi Bosca Figli Spa  
 Madal Srl  
 Mckinsey & Company Inc. Italy  
 Nethive Spa  
 Nexochocolate Nexo Srl  
 Numero 8 Srl  
 Odos Servizi Srl

Pan International S.R.L.

Pandar Italia Srl  
 Pedretti Srl  
 Petroceramics Spa  
 Petrolvalves Srl  
 Phoenix International Spa  
 Piccardi Srl  
 PricewaterhouseCoopers Spa  
 Ramo Spa  
 Refra Sp. Z.O.O.  
 Reward Srl  
 S P Q R Music Srl Semplificata  
 Salf Spa  
 Sangalli Tecnologie Srl  
 Sella Sgr Spa  
 Serioplast Global Services Spa  
 Sic Servizi Integrati E Consulenze  
 Sindacato Pensionati Italiani Cgil  
 Sisal Lottery Italia Spa  
 Slowitaly Srl  
 SMT Srl  
 Steelmatal S.R.L.  
 Studio Bertola  
 Studio Tribleg  
 The Swatch Group Italia  
 The Zen Circus Liquida Store  
 Thermomat Saniline Srl  
 TTY Creo  
 UK Online Giving Foundation  
 Uni Gasket Srl  
 Valtellina Spa  
 Vertex Pharmaceuticals Ltd  
 Verticalab  
 Vitali Spa  
 VOG - Consorzio Delle Cooperative Ortofrutticole dell'Alto Adige  
 Walliance Spa  
 Yamaha Music Europe Gmbh

## FINANCIAL INSTITUTIONS

ADB  
 Banca Galileo  
 BNP PARIBAS - Banca Nazionale del Lavoro  
 Creditswiss  
 Fondo di Beneficenza ed opere di carattere sociale e culturale di Intesa Sanpaolo  
 Unipol  
 World Bank



## FOUNDATIONS

Fondazione Achille e Giulia Boroli  
 Fondazione Giuseppe e Pericle Lavazza  
 Fondazione Luzzati Teatro della Tosse  
 Fondazione Maria Vittoria e Franco Ghilardi  
 Fondazione Mediolanum Onlus  
 Fondazione Peppino Vismara  
 Fondazione Renato Corti  
 Fondazione Zanetti Onlus  
 The Prem Rawat Foundation  
 The Vertex Foundation Inc.

## INTERNATIONAL NGOS

Alliance2015  
 Concern Worldwide  
 Deutsche Welthungerhilfe  
 Fundacion Ayuda en Accion (AeA)  
 Helvetas (Myanmar)  
 IRC  
 ViiV Healthcare – Positive Action for Children Fund (PACF)

## ITALIAN LOCAL BODIES

Comune di Bergamo  
 Comune di Galliate  
 Comune di Guardavalle  
 Regione autonoma della Sardegna  
 Regione Lombardia

## INSTITUTIONS AND ASSOCIATIONS

Associazione New Dreams  
 Comune di Galliate  
 Comune di Guardavalle  
 CRAL INPS  
 Federazione Italiana di Atletica Leggera  
 First CISL Milano Metropoli  
 GAMEC - Galleria D'arte Moderna e Contemporanea di Bergamo  
 Gruppo Terzo Mondo  
 La Partita del Cuore – Umanità Senza Confini  
 Rock Metal Events Onlus  
 Rotaract Club Bologna  
 Rotaract Club Roma Est



Stakeholders

# SOCIETY

## Our commitment to

### THE SOCIETY

#### COMMUNICATION: REPORTING THE EMERGENCY THROUGH THE VOICE OF THOSE WHO ARE ON THE FRONT LINE

In 2021, CESVI's communication focused on appreciating the results of the recovery projects implemented in during the year, in particular SCENA UNITA, PROGRAMMA RINASCIMENTO BERGAMO, FONDO FASTWEB and the ESG activities carried out through the FORMULA project of Intesa Sanpaolo. Being prompt in narrating situations, needs and use of funds was the key element of CESVI's communication in the year, along with the storytelling, which enabled the Foundation to tell with empathy and closeness the great job to support the most vulnerable brackets of the population and the sectors most hit by the emergency, such as that of the small companies and the entertainment and music world.

Over 30 direct testimonies (in writing and video) were collected and shared on CESVI's social channels, allowing to reach overall more than 3.5 million people on Facebook, Instagram and LinkedIn. Moreover, during the year, CESVI's social channels saw an increase of more than 13,5000 followers.

The driving force in CESVI's social communication was also the important contribution of testimonials: Cristina Parodi, who confirmed once again her great affection and esteem for the Organisation covering the role of the godmother of the Charity Dinner – alongside Germano Lanzoni and with the participation of Chiara Galiazzo and Raphael Gualazzi – and the role of presenter of the Regional Index on Childhood Abuse in Italy; Elio e Le Storie Tese and Il Trio Medusa, who ended the #insiemeperlamusica initiative awarding 46 bands.

Beside them in supporting and disseminating CESVI's commitment there's the actor Alessio Boni too, who has been CESVI's testimonial and ambassador for years; in 2021 the Foundation involved in 46 Instagram live videos, a new communication tool introduced in the year, personalities such as Annie Mazzola, Stefania Andreoli, Paola Turani, Maria Grazia Cucinotta, Vladimir Luxuria, Tessa Gelisio, Chiara Galiazzo, Rita Balestrieri, Simone Barlaam, Valentina Marchei, Francesca Dallapé, Giampaolo Ricci, Giorgia Sottana and Daniele Vavassori (Vava77).

Furthermore, over 150 artists promoted and took part in SCENA UNITA, to support one of the categories most struck by the pandemic, like the workers of the music and entertainment world. Among them Fedez, Vasco Rossi, Ermal Meta, Achille Lauro, Gianna Nannini, Gianni Morandi, Giusy Ferreri, Michele Bravi, Gaia Gozzi, Madame, Malika Ayane, Niccolò Fabi, Manuel Agnelli and Calcutta. In 2021, CESVI maintained the two historical appointments

related to two of its main publications: The Regional Index on Childhood Abuse in Italy and the Global Hunger Index – 16° edition. The first of the two Indexes, which in particular studies the first effects of the pandemic on childhood, was presented in May, with the participation of Minister Elena Bonetti, and had extensive media coverage, totalling over 200 press releases, including press reports, TG News, daily newspapers and periodicals, radio and online items. The 2021 Global Hunger Index, presented in October by Francesca Elisei with the editorial partnership of Rai per il Sociale and Radio Rai Uno was the occasion to underline the link between COVID-19, famine and the health of the planet. The national press paid much attention to CESVI's initiatives: the media coverage in 2021 reached more than 3,000 web shootings; the release trend spiked in spring, and between September and October.

#### ADVOCACY: FROM LOCAL TO GLOBAL TO INFLUENCE THE POLICYMAKING PROCESS

CESVI's advocacy actions continued to promote requests for commitment and orientation on strategic issues for the Organisation, to strengthen effectively and in long term our interventions in the world.

To influence institutions and policymakers at the national level, in Italy, concerning actions concerning prevention and opposition to childhood abuse, CESVI developed and presented the fourth Regional Index on Childhood Abuse in Italy. The time to care. The Index, through 64 indicators updated to 2020, analyses how the socio-economic context and the existing services of the Italian regions can affect, positively or negatively, the wellbeing of children, or, vice versa, their vulnerability to abuse. Presented in an online event, with the participation of and in a dialogue with the Minister for Equal Opportunities and Family, Elena Bonetti, the 2021 edition examined in depth the issue of mental health as a risk factor of childhood abuse, analysed in the light of the profound crisis generated by the COVID-19 pandemic, and the collective trauma that needs to be recognised and confronted.

The experience of our humanitarian interventions in conflicts was brought in through the presentation of the Global Hunger Index (GHI 2021) which analysed the three great Crises of this century, the 3 “C”: Conflicts – Climate Change – COVID 19, and the impact that they have on hunger. 2021 has been the year of a setback and in some cases of a trend inversion compared to the little progress against hunger registered in 2020. The fight against hunger is dangerously out of the way. Firstly presented in an Italian preview on the 14th of October 2021, with an online event in which Maurizio Martina, FAO's Vice-Director, was our main interlocutor, and then with a European webinar alongside our partners of Alliance2015, the Index was meant to be address-

sed to the European and International Institutions, urging a reconsideration and a transformation of our food production systems and our consumption patterns, as well as a commitment to the resolution of conflicts, strengthening at the same time the capabilities of the most vulnerable to be able and ready to respond to disasters, crises and the effects of the climate change. The precariousness of food systems and the consequent rise in hunger are some of the most urgent issues of our times. If we don't fix the problem of food insecurity it will be hard to construct lasting peace, and without peace, it's extremely unlikely to end hunger in the world. The situation requires urgent, decisive and enduring action. The attention paid to a reconsideration of our production and consumption systems, together with a more effective commitment to hunger and malnutrition, was the objective also of CESVI's advocacy actions, in close collaboration with the European NGOs of Alliance2015 in Pakistan and Ethiopia, which are countries where a strategy for engaging national and international stakeholders on food and nutritional security was launched.

#### ACTIVE CITIZENSHIP AND YOUTHS: NEW PARTICIPATION MODELS FOR SUSTAINABLE DEVELOPMENT

In a year still affected by the COVID-19 pandemic, CESVI's commitment to encouraging youths – in and out of school - to act in the first person in the fight against climate change and the promotion of more inclusive and sustainable communities, carried on.

Thanks to the IPlanet4All project, co-financed by the European Union, raising awareness pathways were carried out – mainly online – based on participative methodologies which have involved male and female students from schools of every order and degree. At the end of the 2021-2022 Percorsi

per le Competenze Trasversali e l'Orientamento (PCTO) – (Transversal Skills and Orientation Paths), the classes of Bergamo and Milan involved in local co-planning made a kit for their peers “in (climate) crisis”, made up of suggestions and useful items for inducing a concrete change in their territory, while those involved in peer education made a volume of the “Educare giocando” series, addressed to teachers and educators. An online PCTO path was also activated through the “Digital Education” (Educazione Digitale) platform, focused on sustainability and 2030 Agenda issues, which is engaging almost 6,000 students in more than 400 schools. CESVI didn't fail to give its support to Civic Education programs in first- and second-degree schools proposing educational digital and interdisciplinary materials for teachers and educators through the Google Classroom free channel. Eventually, in collaboration with Enactus Italia and Punto sud, in February 2021, CESVI led some workshops for university students focused on environmental, social, and economic sustainability issues, and youth entrepreneurship. Out of the school context, the collaboration with the “Sounding Board” is still ongoing, a listening and discussion group made up of activists aged 17 to 30 which has led to the co-planning of two events, online and in-person, preparatory to COP26 in Glasgow and listed among the initiatives of the ALL4climate calendar in Milan, sponsored by the Ministry of Ecological Transition. Youths are called for taking part as change agents by a call for proposal which has selected five small organisations national-wide that have obtained financing for raising awareness, education, and activation of youth local projects. Thus, CESVI has created synergies in new territories, reached a larger audience, gave value to initiatives for climate defence and commons preservation, and promoted new production and consumption models at the local level.



# Alliance2015: our European network

Alliance2015 is a strategic alliance of 7 European Non Governmental Organisations committed to humanitarian aid and cooperation for development in 90 countries.

The partners of Alliance2015 identify themselves as global actors with European roots and values, which work

together to achieve the Sustainable Development Goals (SDGs) within a wide framework based on human rights. Alliance2015 strives for a fairer and sustainable world, free from poverty and hunger. To that end it aims at boosting its impact on poverty reduction and humanitarian aid efficacy, through strengthening communities' resilience, effective actions to prevent and respond to emergencies, and influencing international development and humanitarian aid policies in this direction.

Alliance 2015  
TOWARDS THE ERADICATION OF POVERTY



Working **together** for a **just** and **sustainable** world **free** from poverty and hunger



## NETWORKS, FORA AND COALITIONS

ASviS	Italian Alliance for Sustainable Development
CHS Alliance	Network of organisations to improve humanitarian and development work through the application of standards for quality, accountability and people management
Co.Lomba	Lombardy's NGOs Organisation
Concord Italia	Italian Platform linked to Concord (European NGO confederation for relief and development)
ECOSOC	Economic and Social Council of the United Nations
EISF	European Interagency Security Forum
Eurochild	Network of organisations and individuals working in Europe to improve the quality of life of children and young people
GCAP Italia	Global Coalition Against Poverty - Italy
Gruppo CRC (Network)	Working group on UN Convention on Children Rights
Keeping Children Safe	Network of organisations working together to increase safeguards offered to children
Link2007	Network of Italian NGOs
Mosaico	Association for the management of Social Service
Network Italiano Salute Globale	Global Health Italian Network (fight against HIV/AIDS, TB, malaria e for the right to global health)
PIDIDA	Informal network for the rights of children and adolescents
SIPEM	Italian Society of Emergency Psychology
SODALITAS	Association promoting Corporate Social Responsibility and partnership between profit and non-profit.
TAVOLO MSNA Municipality of Bergamo	Collaboration agreement for building a working group aimed to create a supply chain for the hospitality of UFM with the Municipality of Bergamo
VITA	Italian magazine entirely devoted to non-profit
VOICE	Voluntary Organisations in Cooperation in Emergency

## UNIVERSITIES, TRAINING AND RESEARCH CENTRES, THINK TANK

ALTIS	Graduate School of Business & Society - Catholic University of Milan
ASERI	Graduate School of Economics and International Relations - Catholic University of Milan
CeTAMB	Research centre on technologies for environment management in Developing Countries - Brescia University
ISPI	Italian Institute for International Political Studies
Reggio Children	Educational provider for the design and provision of professional development educational activity.
SDA Bocconi - Asia Center	Hub for SDA Bocconi School of Management in India
University of Bergamo	Master (II level) in Migration Law Master (Laurea Magistrale) in Human Rights and Ethics of Cooperation
University of Milan-Bicocca	Master on Land Use and Water Management in Developing Countries
Catholic University of the Sacred Heart	University with a rich educational offer from Political Science to International Relations, Economics Collaboration to set up internships (curricular and extracurricular) for students from degree courses in Political Science, International Relations, Economics, etc.
University of Milan	Master in Cooperation for the Sustainable Agri-food Development (COSAD) Collaboration to set up internships (curricular and extracurricular) for students from degree courses in Political Science, International Relations, Economics, etc.
Univestiy of Pavia	Master (II level) in Cooperation and Development offered by the university in partnership with IUSS Pavia



**BALANCE SHEET AS OF 31/12/2021**

INCOME	YEAR 2021
<b>A) MEMBERSHIP FEES OR CONTRIBUTIONS STILL DUE</b>	-
<b>B) FIXED ASSETS</b>	
<b>I – intangible fixed assets:</b>	
1) start-up and expansion costs;	-
2) development costs;	-
3) industrial patent rights and rights to use intellectual property;	118,526
4) grants, licenses, trademarks and similar rights;	-
5) start-up;	-
6) fixed assets in progress and advances;	-
7) other.	-
<b>Total</b>	<b>118,526</b>
<b>II – tangible fixed assets:</b>	
1) Land and Buildings;	162,202
2) Plants and Machinery;	59,101
3) Equipment;	4,283
4) other assets;	13,087
5) fixed assets in progress and advances;	-
<b>Total</b>	<b>238,673</b>
<b>III – financial fixed assets</b>	
<b>1) shares in:</b>	<b>75,500</b>
a) subsidiaries;	-
b) associate companies;	-
c) other companies;	75,500
<b>2) Receivables:</b>	<b>7,014</b>
a) from subsidiaries;	-
b) from associate companies;	-
c) from other third-sector bodies;	-
d) from others;	7,014
<b>3) other securities;</b>	<b>2,965</b>
<b>Total.</b>	<b>85,479</b>
<b>TOTAL FIXED ASSETS.</b>	<b>442,678</b>
<b>C) CURRENT ASSETS</b>	
<b>I – inventories:</b>	
1) raw materials, supplies, consumables and goods;	-
2) products in progress and semi-finished products;	-
3) works in progress on ordination;	-
4) finished products and goods;	-
5) advances.	-
<b>Total.</b>	-
<b>II – Receivables</b>	
1) from users and customers;	-
2) from associates and founders;	-
3) from public entities;	12,352,283
a) within the following year	9,908,170
b) beyond the following year	2,444,113
4) from private entities for contributions;	3,439,896
a) within the following year	2,732,318
b) beyond the following year	707,578
5) from entities of the same associative network;	-
6) from other Third Sector entities;	-
7) from subsidiaries;	-
8) from associate companies;	-
9) tax credits;	-
10) from "5 per mille";	-
11) prepaid taxes;	-
12) from others.	101,729
<b>Total.</b>	<b>15,893,908</b>

INCOME	YEAR 2021
<b>III – financial assets that are not fixed assets:</b>	
1) shareholdings in subsidiaries;	-
2) shareholdings in associate companies;	-
3) other assets;	327,749
<b>Total.</b>	<b>327,749</b>
<b>IV – cash and cash equivalents:</b>	
1) bank and postal deposits;	19,424,559
2) checks;	-
3) cash and cash on hand;	5,184
<b>Total.</b>	<b>19,429,743</b>
<b>TOTAL CURRENT ASSETS.</b>	<b>35,651,400</b>
<b>D) ACCRUED AND DEFERRED INCOME</b>	<b>76,328</b>
<b>TOTAL INCOME</b>	<b>36,170,406</b>
<b>LIABILITIES:</b>	<b>YEAR 2021</b>
<b>A) NET WORTH</b>	
<b>I – fund endowment of the entity</b>	<b>200,850</b>
<b>II – restricted assets</b>	<b>27,853,382</b>
1) statutory reserves;	-
2) reserves restricted by decision of the institutional bodies;	1,838,764
3) restricted reserves allocated by third parties;	26,014,618
<b>III – free assets</b>	<b>4,408,606</b>
1) profit reserves or operating surpluses;	-
2) other reserves;	4,408,606
<b>IV) surplus/deficit for the year.</b>	<b>283,533</b>
<b>Total.</b>	<b>32,746,371</b>
<b>B) PROVISIONS FOR RISKS AND CHARGES:</b>	
1) for pensions and similar obligations;	-
2) for taxes, including deferred ones;	-
3) other.	-
<b>Total.</b>	-
<b>C) EMPLOY SEVERANCE INDEMNITY.</b>	<b>760,537</b>
<b>D) PAYABLES</b>	
1) payables to banks;	-
2) payables to other lenders;	-
3) payables to associates and founders for loans;	-
4) dpayables to entities of the same associative network;	-
5) payables for conditional donations;	-
6) advances;	-
7) trade payables;	692,959
8) payables to subsidiaries and associates;	-
9) tax debt;	132,773
10) payables to welfare and social security institutions;	146,051
11) payables to employees and collaborators;	218,564
12) other payables;	1,190,065
<b>Total.</b>	<b>2,380,412</b>
<b>E) ACCRUED AND DEFERRED LIABILITIES</b>	<b>283,086</b>
<b>TOTAL LIABILITIES</b>	<b>36,170,406</b>

**MANAGEMENT REPORT AS OF 31/12/2021**

OUTLAYS AND EXPENSES	YEAR 2021	PROCEEDS AND REVENUES	YEAR 2021
<b>A) COSTS AND CHARGES FROM ACTIVITIES OF GENERAL INTEREST</b>		<b>A) REVENUES, PROCEEDS, AND INCOME FROM ACTIVITIES OF GENERAL INTEREST</b>	
1) Raw materials, supplies, consumables, and goods	6,126,681	1) Proceeds from membership fees and contributions from the founders	-
2) Services	15,905,328	2) Proceeds from members for mutual activities	-
3) Use of third-party assets	1,910,773	3) Revenues from services and sales to associates and founders	-
4) Personnel	10,532,676	4) Liberal disbursements	-
5) Depreciation	-	5) Proceed from "5 per mille"	227,149
5bis) write-downs of tangible and intangible fixed assets	-	6) Contributions from private entities	7,432,058
6) Provisions for risks and charges	-	7) Revenues for services and transfers to third parties	15,226
7) Miscellaneous management charges	519,655	8) Contributions from public bodies	26,976,907
8) Initial inventory	-	9) Proceeds from contracts with public bodies	-
9) Allocation to restricted reserve by decision of the institutional bodies	400,000	10) Other revenues, income, and proceeds	361,760
10) Use of restricted reserve by decision of the institutional bodies	-	11) Closing inventory	-
<b>TOTAL</b>	<b>35,395,113</b>	<b>TOTAL</b>	<b>35,013,100</b>
<b>B) COSTS AND OULAYS FROM OTHER ACTIVITIES</b>		<b>SURPLUS/DEFICIT FROM GENERAL INTEREST ACTIVITIES (+/-)</b>	<b>-382,013</b>
1) Raw materials, supplies, consumables, and goods	-	<b>B) REVENUES, INCOME AND PROCEEDS FROM OTHER ACTIVITIES</b>	
2) Services	-	1) Revenues from services and sales to associates and founders	-
3) Use of third-party assets	-	2) Contributions from private entities	-
4) Personnel	-	3) Revenues from services and sales to third parties	-
5) Depreciation	-	4) Contributions from public bodies	-
5bis) write-downs of tangible and intangible fixed assets	-	5) Proceeds from contracts with public bodies	-
6) Provisions for risks and charges	-	6) Other revenues, income, and proceeds	-
7) Miscellaneous management charges	-	7) Closing inventory	-
8) Initial inventory	-	<b>TOTAL</b>	<b>-</b>
<b>TOTAL</b>	<b>-</b>	<b>SURPLUS/DEFICIT FROM OTHER ACTIVITIES (+/-)</b>	<b>-</b>
<b>C) COSTI E ONERI DA ATTIVITÀ DI RACCOLTA FONDI</b>		<b>C) REVENUE, INCOME, AND PROCEEDS FROM FUNDRAISING ACTIVITIES</b>	
1) Outlays for usual fundraising	1,252,441	1) Income from regular fundraising	4,027,657
2) Outlays for occasional fundraising	-	2) Income from occasional fundraising	-
3) Other outlays	-	3) Other income	-
<b>TOTAL</b>	<b>1,252,441</b>	<b>TOTAL</b>	<b>4,027,657</b>
<b>D) COSTS AND OUTLAYS FROM FUNDRAISING ACTIVITIES</b>		<b>SURPLUS/DEFICIT FROM FUNDRAISING ACTIVITIES</b>	<b>2,775,216</b>
1) From banking relationships	11,199	<b>D) REVENUES, INCOME, AND PROCEEDS FROM FINANCIAL AND EQUITY ASSETS</b>	
2) From loans	-	1) From banking relationships	5,469
3) From building stock	-	2) From other financial investments	25
4) From other assets	-	3) From building stock	-
6) Provisions for risks and charges	-	4) From other assets	-
6) Other outlays	75,000	5) Other income	-
<b>TOTAL</b>	<b>86,199</b>	<b>TOTAL</b>	<b>5,494</b>
<b>E) GENERAL SUPPORT COSTS AND OUTLAYS</b>		<b>SURPLUS/ DEFICIT ON FINANCIAL AND EQUITY ACTIVITIES (+/-)</b>	<b>-80,705</b>
1) Raw materials, supplies, consumables, and goods	4,113	<b>E) PROCEEDS FROM GENERAL SUPPORT</b>	
2) Services	373,645	1) Proceeds from secondment of staff	-
3) Use of third-party assets	28,825	2) Other general support income	43,459
4) Personnel	1,452,574	<b>TOTAL</b>	<b>43,459</b>
5) Depreciation	98,351	<b>OUTLAYS AND COSTS TOTAL</b>	<b>38,775,313</b>
5bis) write-downs of tangible and intangible fixed assets	-	<b>PROCEEDS AND REVENUES TOTAL</b>	<b>39,089,710</b>
6) Provisions for risks and charges	-	<b>SURPLUS/DEFICIT FOR THE YEAR BEFORE TAXES (+/-)</b>	<b>314,397</b>
7) Miscellaneous outlays	84,052	<b>TAXES</b>	<b>30,864</b>
8) Allocation to restricted reserve by decision of the institutional bodies	-	<b>SURPLUS/DEFICIT FOR THE YEAR (+/-)</b>	<b>283,533</b>
9) Use of restricted reserve by decision of the institutional bodies	-		

# Mission report on the financial statements as of 31<sup>st</sup> december 2022

## FOREWORD

CESVI Fondazione Onlus operates, not for profit, in the field of international solidarity and development cooperation. The Company is a non-profit organisation by law, pursuant to and for the purposes of Article 10, paragraph 8 of Legislative Decree 4 December 1997, n. 460.

CESVI Fondazione Onlus's annual financial statements consist of the Balance Sheet, the Management Report, this Mission Report. The Company is not registered in the Unified register of the non-profit sector (RUNTS) and maintains the status of a non-profit organisation, the discipline of which (Legislative Decree 460/1997) is still in force today and will be repealed only following the opinion of the European Commission on tax legislation, still pending ruling.

The financial statements, also based on the clarifications of Note 19740 of 29/12/2021 of the Ministry of Labour, are drawn up voluntarily on the basis of the provisions of Article 13, paragraphs 1 and 2, of Legislative Decree 3 July 2017, n. 117, which governs the Technical-Scientific Committee, and the Decree of the Ministry of Labour and Social Policies of March 5, 2020 "Adoption of financial forms of third sector entities". The Foundation does not make use of any controlled Entity, committees, or affiliated organisations for fundraising, and therefore all costs incurred for fundraising campaigns are recorded in the income statement.

The financial statements as of 31 December 2021 have been subjected to an audit on a voluntary basis by PricewaterhouseCoopers S.p.A.

## 1. GENERAL INFORMATION ON THE COMPANY

### Mission

CESVI works all over the world to support the most vulnerable populations in promoting human rights, in the achievement of their aspirations, for sustainable development. In compliance with and as a result of the moral value of human solidarity and of the ideal value of social justice, CESVI pursues the well-being of vulnerable, disadvantaged populations affected by underdevelopment, wars, natural and environmental disasters, and in all countries presenting situations of serious need or emergency, and performing in some of the latter cases, humanitarian aid operations including at an international level, in support of the weakest categories, in particular children, women, the elderly and marginalised, supporting them in achieving their aspirations with the objective of promoting their autonomy and future sustainability.

### Vision

CESVI believes that the recognition of human rights contributes to the well-being of everyone on the planet, our common home to be preserved.

## Activities of general interest

As required by the Statute, CESVI carries out the following activities of general interest in order to pursue its goals:

- a) conducting studies, projects and research for the promotion and implementation of programs for cooperation with developing countries, pursuant to the principles and procedures established by Law No. 49 of 26th February 1987 as amended, its eligibility being acknowledged by the Ministry of Foreign Affairs in compliance with Article 28 of the aforementioned law, as well as any other applicable regulations;
- b) managing recruitment, selection, education and training of Italian and/or local technical staff and volunteers, in general, to be deployed in developing countries and/or areas of intervention, pursuant to the Italian laws on cooperation for development;
- c) promoting and/or carrying out cooperation, development, emergency and rehabilitation programs, including projects designed by international organisations (such as the UN and its specialised agencies, the EU, etc.), which address economic and social matters by employing volunteers and experts, in cooperation with the affected populations and in line with local development plans
- d) proposing initiatives to raise awareness and inform on development and underdevelopment, issues related to peace and disarmament, health, children, environment, empowerment of women, equal opportunities, and the rights of minorities, in cooperation with public and private organisations, mass and cultural associations;
- e) favouring a greater and deeper knowledge of Italy and its culture, science and technology in developing countries, in order to also promote programs of cooperation for development;
- f) promoting human rights, and in particular the right to health, the rights of children and young people
- g) promoting environmental protection and the right to water;
- h) fostering internships, master programs and other educational initiatives related to the Foundation's institutional scope;
- i) developing solidarity activities with the peoples and the organisations fighting against any kind of racism and oppression and safeguarding the fundamental principles endorsed by the Universal Declaration of Human Rights;
- j) carrying out fund-raising and financing activities, both directly and through other organisations, with any instrument and/or means, for the implementation of and within its purposes;
- k) conducting editorial, documenting and research activities; publish studies, booklets, books, papers, audiovisual and multimedia material, with the exception of new-

spapers, that can disseminate public knowledge on the foundation's institutional scope, and in general, organise, promote and manage, directly or indirectly, any cultural activity which can be helpful to achieve the aforementioned social purposes, and in particular activities raising awareness on international cooperation and education for development;

- l) helping immigrant's integration into our country;
- m) fostering activities in favour of Italian emigrants;
- n) supporting institutional activities on cooperation and humanitarian aid for developing countries, carry out social projects on a national and European scale on the basis of experience acquired and methodologies devised during international projects;
- o) promoting campaigns to raise public awareness on topics falling within the activities of the organisation, as well as on the problems affecting developing countries and the areas of intervention, including by publishing and distributing periodicals, documents, research works and any other informative material;
- p) endorsing and implementing programs of disaster prevention and conflict resolution;
- q) fostering or participating in fair trade programs;
- r) promoting and participating in ethical and social finance and in micro-credit programs;
- s) organising professional training activities;
- t) working as an agency at the service of – and/or collaborating with – persons, bodies, institutions, organisations, national and international authorities and companies that intend to operate in decentralised and international cooperation;
- u) adhering to and/or directly participating in organisations, unions, bodies, national and international federations with the same and/or similar and/or alike purposes and objectives;
- v) promoting national and/or international adoption and foster care activities, directly and/or through its internal bodies, supporting all the stakeholders through training programs on this subject, assisting activities, and contacts with authorities, bodies, organisations or people competent in national and/or international adoption;
- w) promoting child sponsorship.

In order to achieve the above-listed objectives, the Foundation may participate in already existing or future consortia, foundations, associations, social enterprises and bodies with similar purposes, either from their establishment or later, having their headquarters in Italy and/or abroad.

The Foundation can carry out any activity or operation deemed necessary, convenient or in any case useful to achieve its purposes, including all the economic and financial and equity operations, including fixed and non-fixed assets, in compliance with the current regulations on cooperation for development.

## Tax regime applied

Despite the activation of the Unified national register of the non-profit sector (RUNTS), starting from 23 November 2021 on the basis of the Directorial Decree n. 561 of 26 October 2021, a favourable opinion from the European Commission has not yet been obtained regarding the provisions contained in Title X of Legislative Decree 117/2017 relating to the new tax regime for third-sector entities. Law 106/2016 and the subsequent Legislative Decree 117/2017, which reformed the Third Sector, will enter into force the year following the authorisation of the European Commission. As already indicated in the premise and on the basis of Resolution n.158/E of the Revenue Agency, CESVI continues to benefit from the regulations in favour of tax purposes provided for by Legislative Decree 460/97 regarding Non-Profit Organisations of Social Utility up to the year following the authorisation of the European Community. In particular, as regards the specifics in favour of the Foundation itself, pursuant to art. 111 ter of Presidential Decree 917/86, activities done in carrying out institutional purposes are not considered of commercial nature, and those connected to related activities are not taxable. For VAT purposes, the services provided by the Foundation are considered outside the scope of VAT pursuant to art. 2-3-4 Presidential Decree 633/72, for which the tax paid on purchases is not deductible, which thus becomes a cost for the Foundation itself. Donations made to the Foundation are deductible pursuant to art. 10, paragraph 1, letter g of Presidential Decree n. 917/1986 and subsequent amendments and deductible pursuant to art. 13 bis of the aforementioned Presidential Decree if carried out through banking or postal instruments. Art. 1 paragraph 7 of Regional Law 27/2001 (regional budget for 2002) provides that as of January 1, 2002 the subjects referred to in art. 10 of Legislative Decree 460/1997 concerning the tax regulations applicable to non-commercial entities and Non-Profit Organisations of Social Utility, are exempt from paying the regional income tax (IRAP) and the regional car tax. Following this provision, consequently, starting from 2002, the Foundation is no longer subject to these taxes as it falls within the aforementioned category.

## Sedi

The Foundation's current registered operational office is located in Bergamo, via Broseta 68/a. The operational secondary office is located in Milan, piazza Carlo Erba 4.



**2. DATA ON ASSOCIATES OR FOUNDING MEMBERS, ACTIVITIES CARRIED OUT BY THEM AND INFORMATION ON THEIR PARTICIPATION IN THE LIFE OF THE COMPANY**

The Founding Members, 17 individuals, compose the Founding Members Meeting in which they take part in compliance with the provisions of the Foundation's statute. The Founding Members Meeting appoints the Chairman, approves and defines the general directions and guidelines of the Foundation's activity proposed by the Board of Directors and assesses the results achieved by the Foundation; in addition to the requirements explicitly established by these Articles of Association, it has the following tasks:

- (a) appointing the members of the Board of Directors, in compliance with Article 13.2;
- (b) appointing the auditors and the Chairman of the Board of Auditors (or, alternatively, the Sole Auditor);
- (c) appointing the members and the Chairman of the Board of Guarantors;
- (d) establishing the remuneration or allowance for the Members of the Board of Directors, Auditors (or, alternatively, the Sole Auditor), Guarantors;
- (e) deciding any changes to these Articles of Association;
- (f) appointing third parties as Founding Members or Ad Honorem Members;
- (g) deciding on the dissolution of the Foundation and the allocation of its assets.

Ad Honorem members are 18 individuals considered especially deserving due to their activity in support of the Foundation and/or of its initiatives or, more generally, in the field of international cooperation, and that express in writing their adherence to and acceptance of the purposes and objectives of the Foundation as established in the Articles of Association.

They participate in the Founding Members meetings upon invitation and with no right to vote, and make up the Honor Committee.

the Honor Committee may:

- (i) suggest the strategies and guidelines for the Foundation's activity and give its opinion on the results achieved by the Foundation;
- (ii) in order to enable resolutions of the Founding Members Meeting, from time to time propose one or more representatives for the Founding Members Meeting to appoint one or more Board Members, as provided by article 13.2;
- (iii) appoint one member of the Board of Guarantors;
- (iv) express non-binding opinions and proposals on the activities and programs of the Foundation

In 2021 two Founding Members' Meetings and an Honor Committee took place.

**3. EVALUATION CRITERIA**

The criteria applied in the evaluation of the balance sheet items comply with the provisions relating to articles 2423, 2423-bis and 2426 of the Civil Code and the indications contained in the OIC 35 accounting standard issued by the Italian Accounting Body. OIC 35, therefore, took care to regulate the evaluation of some particular items, recalling, for all the others, where compatible, the evaluation criteria set out in the OIC accounting principles.

In compliance with the provisions of the OIC 35 accounting standard on the subject of first-time application provisions for the financial statements for the year ended December 31st, 2021, it was decided not to present the 2020 comparative financial statements. It is also specified that the application of OIC 35 did not make any adjustments to the value of the assets and liabilities necessary at the beginning of the 2021 financial year. Please also refer to paragraph "Main effects deriving from the application of the new financial statements and OIC 35" below. This year there was no need to unify and eliminate balance sheet items with respect to the ministerial model.

The financial statements are drawn up according to the principle of economic competence, therefore project income and expenses are represented in the management report for the year in which they found economic justification. In fact, since there is a correlation between income in any case of non-cash nature (donations and contributions) with specific activities of the Foundation, these can be correlated with the expenses for the year. This correlation constitutes a fundamental corollary of the principle of economic competence of the managerial events characterising the core activities of the non-profit organisation and expresses the need to counteract the relative income to the operating costs, whether certain or presumed. In this regard, the Foundation uses the method of recording revenues for projects, according to the State of Work Progress criterion (SAL), starting from the costs incurred for the realisation of the projects during the year.

Otherwise, donations, contributions and other income of non-cash nature that are not directly correlated with the costs incurred must be entered in the management report of the year in which they are collected, or in which the right to the collection has a legal nature.

The evaluation criteria adopted for the preparation of the financial statements are set out below.

**STATO PATRIMONIALE:**

**Intangible fixed assets:** They consist of expenses for acquisitions of productive factors with multi-year usefulness. Depreciation is calculated systematically, according to the residual possibility of use. The depreciation criteria for intangible assets have not changed from those applied in the previous year and refer to the costs for the purchase of the software amortised at a rate of 20%.

It should be noted that it was not necessary to make write-

downs pursuant to art. 2426 paragraph 1, n. 3 of the Italian Civil Code since, as required by accounting standard OIC 9, no indicators of potential permanent losses in the value of intangible assets were found.

**Tangible fixed assets:** they are recognised in the financial statements at purchase cost increased by directly attributable accessory charges. In the reclassification scheme, this value is the net of accumulated depreciation. Depreciation of technical fixed assets is calculated systematically according to their residual possibility of use, estimated by category of assets, by means of an annual coefficient.

The following table shows the main reference categories and the depreciation percentages applied.

CATEGORY	%
1) lands and buildings	5%
2) plant and machinery	25%
3) equipment	25%
4) other assets	15%

The depreciation criteria for tangible fixed assets have not changed from those applied in the previous year.

It should be noted that it was not necessary to make write-downs pursuant to art. 2426 paragraph 1, n. 3 of the Italian Civil Code since, as required by accounting standard OIC 9, no indicators of potential permanent losses in the value of tangible fixed assets were found.

**Immobilizzazioni finanziarie**

**Equity investments:** all equity investments recognised in the financial statements have been valued using the cost method, where the cost means the cost incurred for the purchase, regardless of payment method, including any ancillary charges (commissions and bank charges, stamp duty, brokerage banking, etc.).

**Receivables:** they are recorded among financial fixed assets. They have been recognised in the financial statements according to the amortised cost criterion, as defined by art. 2426 paragraph 2 of the Civil Code, considering the time factor and the estimated realizable value, in accordance with the provisions of art. 2426, paragraph 1, n. 8 of the Civil Code.

For receivables for which the application of the amortised cost and/or discounting method has been verified as irrelevant, for the purposes of the need to provide a truthful and correct representation of the corporate equity and economic situation, the registration according to the presumed realizable value has been maintained. This occurred, for example, in the presence of receivables with a maturity of less than twelve months or, with reference to the amortised cost criterion, in the event that the transaction costs, commissions and any other difference between the initial value and the value at maturity are of little significance or, again, in the case of discounting, in the presence of an interest rate inferable from the contractual conditions that is not significantly different from the market interest rate.

**Current assets**

**Receivables:** they are recorded among current assets. They have been recognised in the financial statements according to the amortised cost criterion, as defined by art. 2426 paragraph 2 of the Civil Code, considering the time factor and the estimated realizable value, in accordance with the provisions of art. 2426, paragraph 1, n. 8 of the Civil Code.

For receivables for which the application of the amortised cost and/or discounting method has been verified as irrelevant, for the purposes of the need to provide a truthful and correct representation of the corporate equity and economic situation, the registration according to the presumed realizable value has been maintained. This occurred, for example, in the presence of receivables with a maturity of less than twelve months or, with reference to the amortised cost criterion, in the event that the transaction costs, commissions and any other difference between the initial value and the value at maturity are of little significance or, again, in the case of discounting, in the presence of an interest rate inferable from the contractual conditions that is not significantly different from the market interest rate.

Receivables from associates and founders include the credits claimed from their own associates, while receivables from entities of the same associative network, those towards all members of the CESVI Foundation, with the exception of associates, all amount to zero.

Receivables from public entities include receivables from entities whose contributions fall within the scope of the organisation's general interest activity. In addition to national and international government bodies, these funding entities include the European Union and its management, the United Nations, intergovernmental organisations, international agencies and project partners linked to the contribution of these bodies.

Receivables from private entities include receivables from Companies, Foundations and other private institutions whose contributions fall within the scope of the Foundation's activities of general interest.

Receivables from Third Sector entities include all credit items from entities with this qualification, as registered in the Unified national Register of the Third Sector; as of December 31st, 2021.

**Financial assets that are not fixed assets:** Current securities are valued on the basis of the lower value between the purchase or subscription cost, including ancillary costs, and the realizable value inferable from market trends.

**Cash and cash equivalents:** They are evaluated with the following criteria:

- cash, at face value;
- bank deposits and cash checks, at their presumed realizable value. In the specific case, the realizable value coincides with the nominal value.

**Net assets:** Net assets were evaluated at the original nominal value, net of any uses. They are partly made up of endowment funds, free equity and restricted equity, intended for the protection of the Foundation and for projects and

emergencies. The use of the assets is carried out by resolution of the Founding Members Meeting.

The item "Reserves bound by the decision of institutional bodies", includes, as required by the Decree and by OIC 35, the portion of donations received in the current or previous year bound by the Foundation to carry out both international and Italian-European projects.

The item "Reserves bound by the decision of third parties", includes, as required by the Decree and by OIC 35, the portion of donations bound by the donor, relating to the part of the project that will be carried out in subsequent years.

**Provisions for risks and charges:** they have been set aside to cover liabilities whose existence is considered certain or probable, for which the amount or date of occurrence cannot be determined at the end of the year.

The establishment of the provisions was carried out on the basis of the principles of prudence and competence, observing the prescriptions of the OIC 31 accounting principle. The related provisions are recognised in the management report in the relevant year, on the basis of the classification criterion envisaged by OIC 35.

**Employ severance indemnity:** The severance indemnity was calculated in accordance with the provisions of art. 2120 of the Civil Code, considering the legislative provisions and the specificities of contracts and professional categories. It includes the annual fees accrued and the revaluations made on the basis of ISTAT coefficients. The amount of the provision is recognised net of the advances paid and the portions used for the termination of the employment relationship during the year and represents the certain payable to employees at the closing date of the financial statements.

**Payables:** Payables were recognised in the financial statements according to the amortised cost criterion, as defined by Article 2426, paragraph 2 of the Civil Code, considering the time factor, in accordance with the provisions of art. 2426, paragraph 1, n. 8 of the Civil Code. For payables for which the application of the amortised cost and/or discounting method has been verified as irrelevant, for the purposes of the need to give a truthful and correct representation of the financial and economic situation of the company, the registration has been maintained according to face value. This occurred, for example, in the presence of payables with a maturity of less than twelve months or, with reference to the amortised cost criterion, in the event that the transaction costs, commissions and any other difference between the initial value and the maturity value are of little significance or, again, in the case of discounting, in the presence of an interest rate inferable from the contractual conditions that is not significantly different from the market interest rate. The classification of payables among various debt items is carried out on the basis of the nature (or origin) of the same with respect to ordinary management regardless of the period of time within which the liabilities must be extinguished.

**Accruals and deferrals:** accrued income and expenses refer to portions of revenues and costs that occurred in the following financial year, but pertaining to 2021, while deferred

income and expenses refer to portions of costs and revenues, which also had a numerical manifestation in the 2021 financial year, but pertain to the following financial year. The other adjustment items (not at the turn of the year) necessary to comply with the accrual's principle are entered in specific items under current receivables and payables.

**Taxes:** The Foundation is registered in the non-profit organisation Registry. Being a non-profit organisation by right, it benefits, for tax purposes, from the regulations provided for by Legislative Decree 460/97. In particular, in carrying out institutional activities, it is not a taxable. Please also refer to paragraph "Tax regime applied".

**for projects to be co-financed:** they are summarised below in the mission report by applying the percentage of co-financing, indicated in the contract with the donor, to the share of direct costs resulting from the project budget.

#### **MANAGEMENT REPORT: INCOME AND EXPENSES FROM ACTIVITIES OF GENERAL INTEREST**

The "activities of general interest" area of the management report includes "negative/positive income components deriving from the performance of activities of general interest pursuant to art. 5 of Legislative Decree N. 117 of August, 2nd, 2017 and subsequent amendments and additions. In the so-called "transitional" phase, it includes income and charges relating to the institutional activities referred to in Article 10 of Legislative Decree n. 460/1997.

#### **Proceeds and Revenues**

Based on their nature they are mainly distinguished in:

##### Proceeds from 5x1000 income tax

They concern the proceeds following the publication of the final list of beneficiaries deriving from the preferences expressed and the value of the contribution of 5 per thousand as reported on the Revenue Agency website. The proceeds were accounted for at this value, which corresponds to the amount collected in the same year in which the list of beneficiaries was published

##### Grants

They concern the proceeds deriving from agreements, such as conventions, not characterised by a synallagmatic relationship. Depending on the nature of the lender, grants are divided into grants from public or private bodies.

The grants received by the Foundation are bound to the realisation of a project and, depending on the case, may be for total or partial coverage of the same. The grants are therefore recognised as income according to the progress of the funded project measured on the basis of the corresponding share of expenses incurred and deemed eligible (SAL), in line with the requirements formalised in the agreement with the donor.

Other revenues, proceeds and income refer to the extraordinary positive components in project management. Other

revenues also include project exchange differences (it should be noted that this item does not document the outcome of economic transactions in foreign currency with third parties, but rather the accounting entry of the equivalent value in Euro of projects managed in foreign currency, almost always USD).

#### **Charges and costs**

They include all the negative components of income deriving from the performance of activities of general interest. These charges are recorded according to the accrual principle. Expenses are classified according to the new scheme, by nature. They include items "9) Allocation to restricted reserve by decision of institutional bodies", which includes the amounts that the Foundation has allocated to projects that will be implemented in subsequent years, as well as item "10) Use of the restricted reserve by decision of institutional bodies" which includes the reversal of the charges incurred and set aside under item "9) Allocation to restricted reserve by decision of the institutional bodies".

#### **INCOME AND EXPENSES FROM MISCELLANEOUS ACTIVITIES**

According to the provisions of the Ministerial Decree of 5 March 2020, this area of the management report includes "negative/positive income components deriving from the performance of the various activities referred to in art. 6 of Legislative Decree No. 117 of 2 August 2017 and subsequent amendments and additions, regardless of whether these were carried out in a non-commercial or commercial manner. Therefore, in the current transitional phase, this area does not accommodate any type of activity, given the fact that the Foundation, as a non-profit organisation, cannot carry out activities other than institutional ones.

#### **INCOME AND EXPENSES FROM FUNDRAISING ACTIVITIES**

According to the Ministerial Decree of March 5, 2020, this area of the management report includes "the negative/positive income components deriving from the performance of occasional and non-occasional fundraising activities pursuant to art. 7 of Legislative Decree No. 117 of 2 August 2017 and subsequent amendments and additions".

Based on the definitions of the glossary contained in the ministerial decree, the Foundation considered that the most correct classification criterion was to include the donations received as part of the fundraising proceeds, although they could also be considered at the same time as liberal payments. The item Charges for usual fundraising include all charges for fundraising, the related income of which is shown in section C) Income from usual fundraising.

#### **MAIN EFFECTS ARISING FROM THE APPLICATION OF THE NEW BUDGET LAYOUTS AND OIC 35**

The main effects on the financial statements as of 31 December 2021 deriving from the application of the new budget layouts are described below.

#### **Effects of the reclassification of net equity**

The adoption of the new Balance Sheet layouts entails greater detail of Receivables and Payables and a different presentation of Net Equity items.

In relation to Receivables, previously referred to as "Receivables for projects", these have been classified in the new budget format on the basis of their origin either from public bodies or private entities. Furthermore, the exposure within the year and beyond the year of these receivables is directly explained in the financial statements.

Net equity compared to the 2020 financial statements includes two new items described in the evaluation criteria indicated above, namely the "Reserves restricted by decision of the institutional bodies" and the "Reserves restricted by third parties". In detail, in these items, based on the destination, the items "Project deferred income" and "Accruals and deferrals" have been appropriately reclassified. Furthermore, in the Net Equity item in section "Free assets", the item "Other reserves" includes the previous Net Equity item "Funds for projects to be completed".

#### **Effects of the adoption of the new management reporting layouts**

##### **Income**

Most of the Foundation's income was classified in Area A - Activities of general interest. Donations received as part of the usual fundraising activities have been classified in area C - Fundraising activities. Previously, these items were classified under the "Proceeds for projects" item and in the "Income for projects" item.

##### **Charges**

Charges referring to project-related activities have been classified in Area A - Activities of general interest. Charges relating to fundraising activities have been classified in Area C - Fundraising activities. The other charges basically followed the same classification criteria used in the previous financial statement layout. Previously, these items were classified under the "Project costs" item and under the "Expenses" item. It should be noted that in the new financial statements, the charges mentioned have been classified by nature. Previously, the costs were classified by project/country.



#### 4. FIXED ASSETS

**Intangible Fixed Assets** amount to **EUR 118,526** net of amortisation, mainly involving the new administrative management software changes in the field of foreign accounting and timesheet management, whose Go Live took place at the beginning of 2021.

INTANGIBLE FIXED ASSETS	TOTAL
Value at the beginning of the year	
Cost	83,066
Balance sheet value as of 01/01/2021	83,066
Changes in the financial year	
Increments by acquisition	75,921
Decreases for disposals and divestments	-
Depreciation for the year	- 40,461
Total of changes	35,460
Value at the end of the year	
Cost	118,526
Grants received	-
Revaluations	-
Depreciation	-
Balance sheet value as of 31/12/2021	118,526

**Tangible Fixed Assets** amount to **EUR 238,673**.

Item 1) Land and Buildings include the purchase value, net of the relative annual depreciation, both of the owned building, in which the Foundation carries out its business, and of the "Case del Sorriso" ("Houses of Smile") for **EUR 162,202**.

TANGIBLE FIXED ASSETS	ITEM 1	ITEM 2	ITEM 3	ITEM 4	TOTAL
Value at the beginning of the year					
Cost	1,209,530	512,023	66,458	114,271	1,902,282
Depreciation (accumulated depreciation)	- 1,027,091	- 443,814	- 59,685	- 95,854	- 1,626,444
Balance sheet value as of 01/01/2021	182,439	68,209	6,773	18,417	275,838
Changes in the financial year					
Increments by acquisition	-	20,725	-	-	20,725
Decreases for disposals and divestments	-	-	-	-	-
Depreciation for the year	- 20,237	- 29,833	- 2,490	- 5,330	- 57,890
Total of changes	- 20,237	- 9,108	- 2,490	- 5,330	- 37,165
Value at the end of the year					
Cost	1,209,530	532,748	66,458	114,271	1,923,007
Grants received	-	-	-	-	-
Revaluations	-	-	-	-	-
Depreciation (accumulated depreciation)	-1,047,328	- 473,647	- 62,175	- 101,184	- 1,684,334
Devaluations	-	-	-	-	-
Balance sheet value as of 31/12/2021	162,202	59,101	4,283	13,087	238,673

In item 2) Plants and Machinery, the assets relating to the purchase of new IT equipment to upgrade the IT hardware of the headquarters and the new server of the organisation are recorded for **EUR 59,101**, net of the relative annual depreciation.

Item 4) Other assets lists assets for a book value of **EUR 13,087**, equal to the purchase value net of the depreciation charge for the year, relating to furniture and fittings.

Item 3) Equipment includes assets for a book value of **EUR 4,283**, equal to the purchase value net of the depreciation charge for the year.

**Financial Fixed Assets** amount to **EUR 85,479**.

Item 1, c Investments in other companies includes:

- a stake in the Cooperativa CTM in Bolzano (a big Italian fair-trade organisation);
- 3 shares in Hivos Food & Lifestyle Fund B.V. - an Impact Investing fund that invests in sustainable food companies in South Africa, Zimbabwe, Zambia and Malawi – for a total of EUR 150,000. The Fund's balance sheet, received in September 2021 and relating to the year 2020, recorded a significant loss mainly due to the impact of the pandemic on the companies supported by the fund itself. Expectations for 2021 also remain negative and have led to a propensity for a devaluation of the equity investment for 50% of the value, the counterpart of which was recorded in item D, 6 of the management reports.

Item 2, d Receivables from others consists in security deposits; Item 3 Other shares includes:

- 7,142 shares in Società Editoriale Vita S.p.A non-profit, subscribed to on the 3rd of July 2020, at the cost of EUR 0,70 per share issued by way of capital increase following

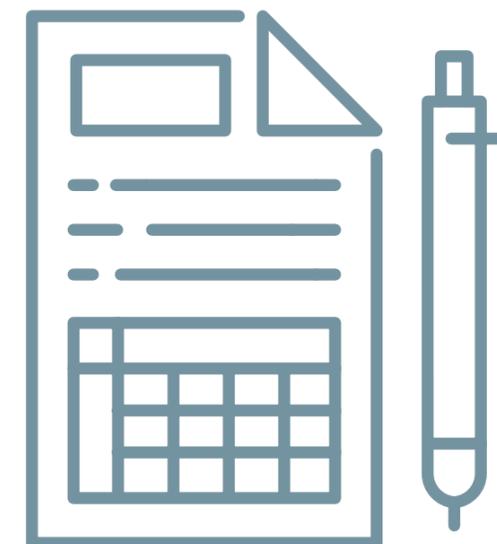
the writing off the share capital of Società Editoriale Vita S.p.A non-profit on the 10th of June 2020, for which the Foundation registered the Fair Value at 31/12/2020 of 0,28 EUR per share, with a negative variation shown in the extraordinary outlays. As there was no change in the value at 31/12/2021, the book value was not changed;

- 5 shares in Banca Etica;
- 38 shares in ENI; 24 shares in ATLANTIA and 5 shares in LEONARDO FINMECCANICA (these last three are the result of a donation received on 24/05/2017), the total value of which increased by EUR 207 versus 2020 and has been recorded at a conservative value as of 31st December 2020

FINANCIAL FIXED ASSETS	ITEM 1, C	ITEM 2, D	ITEM 3	TOTAL
Balance sheet value as of 01/01/2021	150,500	6,676	2,965	160,141
Changes in the financial year	-	338	-	338
Grants received	-	-	-	-
Revaluations	-	-	-	-
Devaluations	- 75,000	-	-	- 75,000
Balance sheet value as of 31/12/2021	75,500	7,014	2,965	85,479

#### 5. START-UP AND EXPANSION COSTS

There are no start-up and expansion costs recorded on the balance sheet.



#### 6. RECEIVABLES AND PAYABLES

**Receivables from public entities** refer to credit situations towards institutional donors for projects that are part of the Foundation's activities of general interest and amount to a total of **EUR 12,352,283**.

In the following table, they are represented by the macro-category of the institutional donors.

RECEIVABLES FROM PUBLIC ENTITIES	WITHIN THE YEAR	BEYOND THE YEAR	TOTAL
from International Government Entities	499,425	318,708	818,133
from Intergovernmental Organisations	82,215	-	82,215
from International Agencies	97,707	-	97,707
from the European Union	4,343,247	2,081,488	6,424,735
from United Nations	2,032,331	-	2,032,331
from Italian Government Entities	2,658,001	34,450	2,692,451
from Italian Local Entities	20,000	-	20,000
from Partners	175,244	9,467	184,711
<b>Total</b>	<b>9,908,170</b>	<b>2,444,113</b>	<b>12,352,283</b>

**Receivables from private entities** for contributions refer to credit situations towards Companies and Foundations for projects that fall within the general interest activity of the Foundation and amount to a total of **EUR 3,439,896**. Of these, **EUR 2,732,318** are payable within the following year while **EUR 705,578** beyond the following year.

Other Receivables amount to **EUR 101,729** as detailed in the following table.

There are no receivables due in more than 5 years.

ITEM	VALUE
Advances for missions / Secretariat	2,550
Other receivables	7,572
Receivables from wills	44,138
Receivables from co-operators' contributions	324
Receivables from suppliers	321
Receivables from partners and non-profit organisations	46,825
<b>Total receivables from others</b>	<b>101,729</b>

Financial activities other than fixed assets also include in the Other shares item no. 55,090 stakes in an Investment Fund managed by a key operator in the Italian market, subscribed to in previous years for a value of EUR 327,749.

**Available Cash** amounts to **EUR 19,429,743**, of which **EUR 13,904,393** represent bank and post accounts, **EUR 5,184** cash and cash equivalent and **EUR 5,520,166** in-

clude deposits overseas for projects that haven't been accounted for yet; available cash represents the exact amount at the end of the period, following the intense collection activity at the end of the year, which is necessary to fund the financial needs required to fulfil the projects in the following period.

Total payables amount to EUR 2,380,411 and are divided as detailed for each individual category in the table below.

ITEM	VALUE €
7) trade payables;	692,959
9) tax liabilities;	132,772
VAT	22,851
Personal income tax	96,000
Regional/Municipal surtaxes	6,316
Employee substitute tax	3,459
Fondo EST	540
Supplementary insurance fund (co-operators/employees)	819
Business Executives contributions	-481
Bilateral trade authority	269
Income tax 1038 1040 1041	2,999
10) payables to welfare and social security institutions;	146,051
INPS	145,494
Inail	557
11) payables to employees and collaborators;	218,564
Employee salaries	90,144
Collaboration fees (HQ collab)	30,786
Payables and remuneration (exp. collab)	88,127
Employee expense reports	9,507
12) other payables;	1,190,065
different payables	13,376
payables to institutional donors relating to activities of general interest	62,905
payables to partners relating to activities of general interest	1,113,784
<b>Total</b>	<b>2,380,411</b>

Tax payables and payables to social security and social security institutions are regularly paid.

Payables to employees and collaborators refer to payables to staff for the skills accrued and have been duly paid within the contractual deadlines.

There are no payables covered by real guarantees or payables due in more than 5 years.

**Third parties' guarantees, recognised in memorandum accounts, amount to EUR 1,305,667.**

Bank guarantees are released by CESVI in favour of donating institutions for prepayments paid by these institutions. These are released to guarantee the correct fulfilment of contractual commitments.

## 7. ACCRUALS, DEFERRALS AND OTHER FUNDS

Accruals and prepaid expenses amount to EUR 76,328.

Accrued income, for EUR 42,993, refers to portions of bank interest income pertaining to the year but whose competence will fall in the following year.

Prepaid expenses amount to EUR 33,335. This asset item refers to portions of costs incurred in the year but pertaining to the following year.

Accrued liabilities and deferred income amount to EUR 283,086.

The item includes Accrued Liabilities for EUR 151,390 and Invoices to Receive for EUR 131,696

Severance indemnity for subordinate employment amounts to EUR 760,537. This amount is believed sufficient to fulfil contractual and legal obligations. The increase versus the previous year is in line with the Fund changes between 2020 and 2021 and is impacted by the inclusion of the severance indemnity fund related to the employees hired in 2021 and who ceased their collaboration during the year.

The fund of 5xthousand Contribution, which amounted to EUR 229,794 at the beginning of the year, and consisted of the sum set by from the 5xthousand referring to the year 2019 of EUR 229,794 received on 06/10/2020, as decided by the Board on the 30th of December 2020, following the guidelines for preparing the accounts concerning the use of the shares of 5xthousand, has been fully used up in 2021 in items A listed in the financial statement.

## 8. NET WORTH

Net Worth amounts to EUR 32,746,371. This includes the Foundation's Reserve for EUR 200,850, Tied Assets for EUR 27,853,382, Free Assets for EUR 4,408,606, and the previous year's surplus of EUR 283,533 used for the Reserve for projects amounting to EUR (4,133,942).

Free Assets, for EUR 27,853,382, consists of the sum of

- the restricted reserve by decision of the institutional bodies which amounts to EUR 1,438,764, representing a share of the COVID-19 fundraising which took place in 2020, specifically to meet the pandemic emergency and its consequences also in the medium to long term, which the Foundation has allocated to the Reserve to continue supporting programs to combat the persistence of the pandemic and/or supporting the desirable post-pandemic phase both in Italy and abroad in line with its statutory mission;
- the restricted reserve by decision of the institutional bodies which amounts to Euro 400,000, consisting of a share of a donation without restrictions and indications made by a Company. This reserve is intended both for the continuity of projects that require co-financing, recognised in these financial statements or whose approval for writing lies within the year and for emergencies and related budget commitments approved by the Board of Directors during the year ended December 31, 2021;
- the restricted reserves intended by third parties, which amount to EUR 26,014,618, refer to contributions received from insti-

NET WORTH	BALANCE ON 01/01/21	INCREASES IN 2021	DECREASES IN 2021	BALANCE ON 31/12/2021
<b>I – endowment fund</b>	<b>200,850</b>	<b>-</b>	<b>-</b>	<b>200,850</b>
Endowment reserve	200,850	-	-	200,850
<b>II – restricted assets</b>	<b>37,338,406</b>	<b>14,432,055</b>	<b>23,917,079</b>	<b>27,853,382</b>
1) capital reserve;	-	-	-	-
2) reserves restricted by decision of institutional bodies;	1,438,764	400,000	-	1,838,764
<b>3) restricted reserves allocated by third parties;</b>	<b>35,899,642</b>	<b>14,032,055</b>	<b>23,917,079</b>	<b>26,014,618</b>
III – free assets	4,133,942	274,664	-	4,408,606
<b>1) reserves of profits or operating surpluses;</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2) other reserves;	4,133,942	274,664	-	4,408,606
IV) surplus/deficit for the year.	274,664	283,533	274,664	283,533
<b>Total</b>	<b>41,947,862</b>	<b>27,098,338</b>	<b>36,299,829</b>	<b>32,746,371</b>

tutional and private donors with a commitment to spend on projects relating to the activity of general interest of the entity. This figure is calculated considering the costs and revenues of projects that will have an economic manifestation in subsequent years.

Free equity, amounting to EUR 4,408,606, is the Available Reserve of the Foundation for Projects and consists in the result of the sum between the profit for 2020 which amounted to EUR 274,664 and the Fund for open projects which amounted to EUR 4,133,942.

CO-FINANCING COMMITMENTS						
PROJECT	MAIN DONOR	COMMITMENTS AT 01/01/21	COMMITMENTS STARTED IN 2021	FULFILLED COMMITMENTS AT 31/12/21	COMMITMENTS TO FULFIL BY 31/12/22	COMMITMENTS TO FULFIL AFTER 31/12/22
DPSE029	European Union	4,663	-	3,778	885	-
BTJK024	European Union	1,362	-1,362	-	-	-
CHTI039	European Union	12,876	-	11,110	1,766	-
CHTI042	United Nations	12,159	-	12,159	-	-
EITA085	Comp. and Found.	17,808	-	5,431	12,377	-
EITA091	Comp. and Found.	24,317	-	24,317	-	-
EITA105	Comp. and Found.	-	53,475	2,782	21,726	28,967
AZWE050	European Union	11,506	-	4,019	4,729	2,758
CVEN003	European Union	15,197	-120	15,077	-	-
CCOL003	Italian Government Bodies	2,871	-	2,871	-	-
EALB029	Italian Government Bodies	-	12,927	5,678	7,249	-
EALB032	Italian Government Bodies	6,624	-	2,237	4,387	-
EALB033	Italian Government Bodies	1,188	-	235	953	-
EITA118	Comp. and Found.	2,746	5,654	8,400	-	-
EITA089	European Union	4,416	14,019	8,393	10,042	-
EITA097	European Union	24,866	-	8,783	14,846	1,237
AKEN012	Italian Government Bodies	1,627	-	617	1,010	-
ASOM101	United Nations	4,748	-4,748	-	-	-
ASOM103	United Nations	9,539	-7,752	1,787	-	-
DLBN016	European Union	1,472	-	3,039	12,433	-
AKEN013	European Union	23,047	-	6,584	16,463	-
AZWE061	Comp. and Found.	-	5,000	317	4,683	-
CPER051	European Union	-	4,385	636	1,875	1,874
<b>Total</b>		<b>197,032</b>	<b>81,478</b>	<b>128,250</b>	<b>115,423</b>	<b>34,837</b>

Specifically, the Fund for open projects, which as of January 1st, 2021, had a balance of EUR 4,133,942, during the year recorded an increase of EUR 274,664 due to the allocation of the 2020 budget surplus as deliberated by the Board on 10/05/2021.

## 9. COMMITMENTS

Co-financing Commitments include the Foundation's stake in financing specific projects, as defined in the relevant agreements with donors. These commitments amount to EUR 150,260.

## 10. PAYABLES FOR CONDITIONAL DONATIONS

There are no payables for conditional donations in the balance sheet.

## 11. ANALYSIS OF THE MAIN COMPONENTS OF THE MANAGEMENT REPORT

### A) Revenues, income, proceeds, expenses and costs from activities of general interest

The Foundation's general interest activity has a deficit of EUR 382,013.

The contributions from Public Bodies, which amount to EUR 26,976,907, and from Private Entities, which amount to EUR 7,432,058, are the positive economic manifestation of the Foundation's project activity and are accounted for in the state of progress of the works

On the 20th of October 2021, we received the 2020 "5xmille" contribution, which is related to 2019 Tax Returns, for the value of EUR 227,149. This contribution is accounted for as shown in the chart below, in line with the guidelines provided by the Ministry of Labour and Social Policies.

Revenues from services and transfers to third parties and Other revenues, income and proceeds refer to extraordinary positive components in project management.

Other revenues include gains on exchange rates (these don't represent the result of economic transactions with third parties in foreign currency but are the result of the recording in EUR in our accounts of a project managed in foreign currency, often USD).

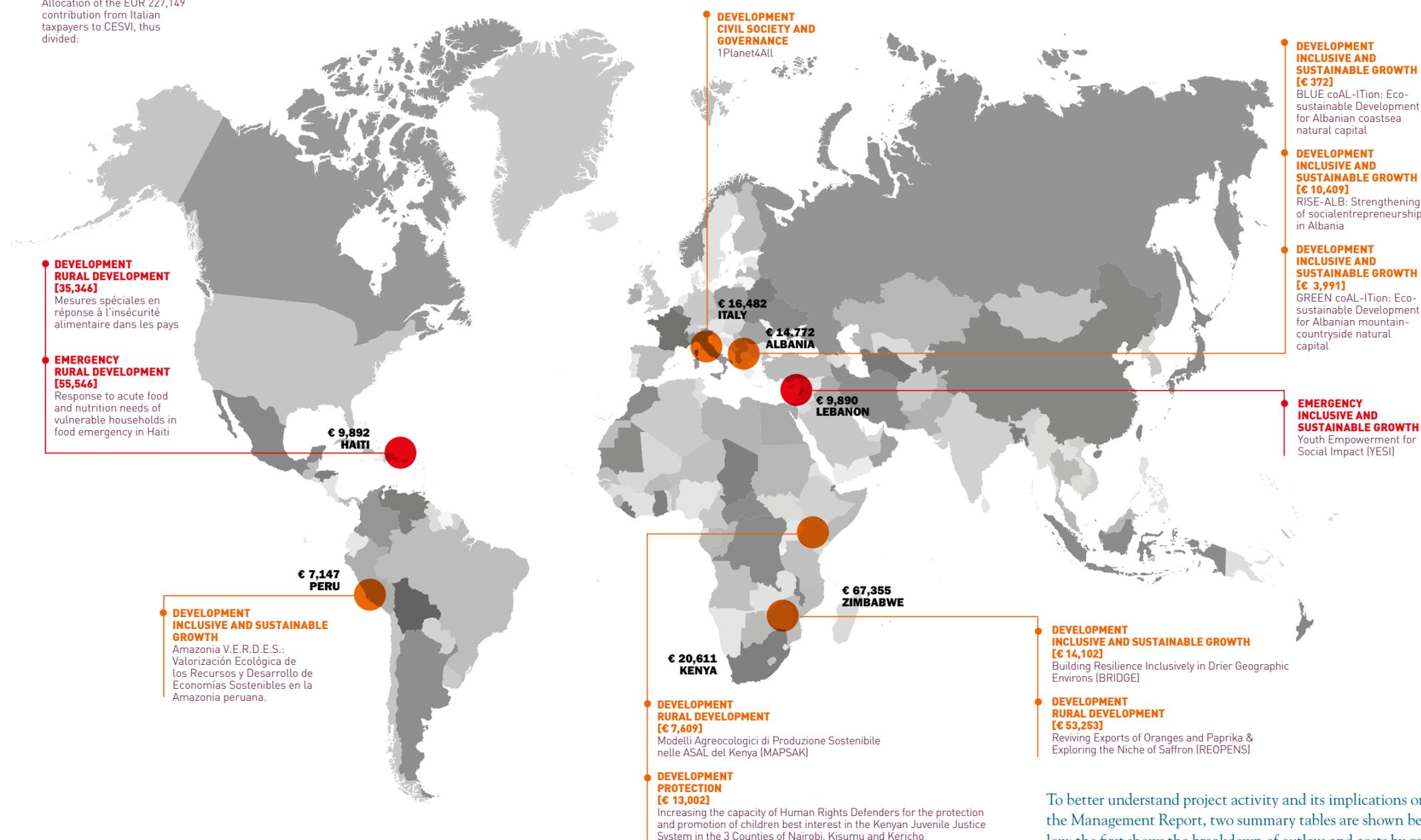
The following table shows the percentage data of the individual positive components of the activity of general interest

ITEM	VALUE IN €	%
5) "5xmille" proceeds	227,149	1%
6) Contributions from private entities	7,432,058	21%
7) Revenues from services and sales to third parties	15,226	-
8) Contributions from public bodies	26,976,907	77%
10) Other revenues, income and proceeds	361,760	1%
<b>Total</b>	<b>35,013,100</b>	<b>100%</b>

## 2020 "5xmille" contributions

### Eur 227,149

Allocation of the EUR 227,149 contribution from Italian taxpayers to CESVI, thus divided:



Project outlays are expressed by nature. Costs for services and personnel are the most significant items among the outlays for general activities, as detailed in the following table, in which the percentage data on the total outlays for each item is shown.

Other project outlays include extraordinary expenses for projects mainly due to currency exchange differences (these outlays don't represent the result of economic transactions with third parties in foreign currency but are the result of the recording in EUR in our accounts of projects mainly managed in USD).

Item "Allocation to restricted reserve by decision of the institutional bodies" includes the allocation to restricted reserve as described in paragraph 8 of this mission report.

ITEM	VALUE IN €	%
1) Raw materials, supplies, consumables and goods	6,126,681	18%
2) Services	15,905,328	45%
3) Use of third-party assets	1,910,773	5%
4) Personnel	10,532,676	30%
7) Other management outlays	519,655	1%
9) Allocation to restricted reserve by decision of the institutional bodies	400,000	1%
<b>Total</b>	<b>35,395,113</b>	<b>100%</b>

To better understand project activity and its implications on the Management Report, two summary tables are shown below: the first shows the breakdown of outlays and costs by geographic area, while the second offers a comparison between costs, charges, income, contributions, and revenues, detailing by macro category of the institutional donors.

PROJECT OUTLAYS AND COSTS	VALUE IN €	%
Sub-Saharan Africa	5,280,527	15%
Asia	6,746,441	20%
America	2,974,137	9%
MENA	8,740,480	25%
Europe	10,733,873	31%
<b>Total</b>	<b>34,475,458</b>	<b>100%</b>

GENERAL INTEREST ACTIVITY	OUTLAYS AND COSTS IN €	PROCEEDS AND REVENUES IN €	SURPLUS/DEFICIT IN €
<b>Projects</b>			
Self-financed	764,800	229,794	-535,006
Companies and Foundations	7,180,279	7,432,055	251,776
International Government Bodies	2,361,051	2,535,533	174,482
Intergovernmental Organisations	105,289	105,289	-
International Agencies	1,064,937	316,572	-748,365
United Nations	5,942,587	6,303,727	361,140
European Union	12,237,360	12,561,861	324,501
Italian Government Bodies	2,276,892	2,381,871	104,979
Italian Local Authorities	2,542,263	2,542,263	-
<b>Total value of Projects</b>	<b>34,475,458</b>	<b>34,408,965</b>	<b>-66,493</b>
<b>5x1000</b>	-	<b>227,149</b>	<b>227,149</b>
<b>Proceeds from contribution for household expenses program</b>	-	<b>15,226</b>	<b>15,226</b>
<b>Extraordinary components</b>			
Contingencies on projects	130,237	56,637	-73,600
exchange differences on projects	389,418	305,123	-84,295
<b>Total value of extraordinary components</b>	<b>519,655</b>	<b>361,760</b>	<b>-157,895</b>
<b>Allocation to restricted reserve</b>	<b>400,000</b>	-	<b>-400,000</b>
<b>Total of general interest activity</b>	<b>35,395,113</b>	<b>35,013,100</b>	<b>-382,013</b>

### C) Revenues, annuities, income, costs and outlays from fundraising activities

The proceeds from private individuals for fundraising activities amount to EUR 4,027,657 and are the result of the usual fundraising activity from individuals and companies. These revenues do not lie in typical state-of-progress accounting and will be distributed over the following years on the projects on the basis of appropriate destination.

Outlays for usual fundraising activities amount to EUR 1,252,441 and refer to the costs directly related to fundraising, communication, and production costs, and not to personnel costs anymore.

The surplus from fundraising activities is EUR 2,775,216. More detail on the fundraising activities is provided in paragraph 24 of this Mission Report.

### D) Revenues, annuities, income, costs and outlays from financial and equity activities

This item shows a negative balance of EUR 80,705.

This result is due, as listed under item D6 other charges, to the write-down of EUR 75,000 equal to 50% of the shareholding in Hivos Food & Lifestyle Fund B.V. as described in point 4 Financial Fixed Assets of this Mission Report. The outlays from banking relationships are equal to EUR 11,199 while the revenues are represented by bank interest income of EUR 5,469.

### E) Revenues, annuities, income, costs and outlays from general support activities

Outlays and costs from general support activities are expressed by nature. Costs for services and personnel are the most significant items among the outlays for general activities, as detailed in the following table, in which the percentage data on the total outlay for each item is shown.

GENERAL SUPPORT OUTLAYS AND COSTS	VALUE IN €	%
1) Raw materials, supplies, consumables and goods	4,113	-
2) Services	373,645	18%
3) Use of third-party assets	28,825	2%
4) Personnel	1,452,574	71%
5) Depreciation	98,351	5%
7) Other miscellaneous outlays	84,052	4%
<b>Total</b>	<b>2,041,560</b>	<b>100%</b>

Employment Costs amount to EUR 1,452,574 and include the HQ salaries – including personnel dedicated to fundraising, at the net of what is directly related to a project activity – for EUR 1,358,406, and the costs for Severance indemnity, amounting to EUR 94,168 As of 31st December 2021 our workforce was made up of 48 people. In 2021 4 new people were hired and 3 people left.

More details are shown in paragraphs 13 and 23 of this Mission Report.

The costs for services amount to EUR 373,645 and are detailed in the following Table.

COSTS FOR SERVICES	VALUE IN €	%
Subscriptions	4,745	1%
Insurance	10,717	3%
Administrative, legal and tax consultancy	114,901	31%
Training	10,097	3%
IT management	93,428	25%
Security	26,301	7%
Condominium fees	13,104	4%
Transportation fee	20,060	5%
Ticket restaurant and corporate welfare	16,247	4%
Utilities	55,959	15%
Other	8,086	2%
<b>Total</b>	<b>373,645</b>	<b>100%</b>

The total depreciation for the year amounts to EUR 98,351 and is equal to the depreciation rates shown in the fixed asset table in paragraph 4 of this Mission Report.

Outlays relating to the use of third-party assets refer to the rental of the Milan office.

The item Other miscellaneous outlays, which amounts to EUR 84,052, includes both the costs relating to the fees paid to participate in the community and sector associations (EUR 70,887) as well as extraordinary expenses including taxes, penalties, rounding-offs and mainly contingent liabilities (EUR 10,712).

Other income of general interest, which amounts to EUR 43,459, consists of contingent assets for EUR 39,108.

### Imposte

The Taxes item shows the tax charges relating to payments for Ires and Imu for EUR 30,864,

### 12. DONATIONS RECEIVED

The contributions received by the Foundation for carrying out general activities are fully described in paragraph 11, item A of this mission report and find their economic manifestation in points A5, A6 and A8 of the Management Report.

### 13. AVERAGE NUMBER OF EMPLOYEES AND NUMBER OF NON-OCCASIONAL VOLUNTEERS

In 2021 4 new people were hired and 3 people left. There are 47 permanent employees, 1 temporary employee. There are 7 part-time contracts and 41 full-time contracts

WORKERS	AVERAGE NUMBER
Managers	2.00
Employees	43.13
<b>Total</b>	<b>45.13</b>

The number of volunteers in the register was established pursuant to art. 17 paragraph 1, who carry out their activities on a non-occasional basis, is now equal to 15.

The register was established and stamped in 2022, the people registered to date and who have lent their business in 2021 are 10.

### 14. REMUNERATION TO THE MANAGEMENT BODY, THE SUPERVISORY BODY AND THE PERSON IN CHARGE OF THE STATUTORY AUDIT

The following table shows, overall for each category, the remuneration due to the administrative body, the supervisory body and the person in charge of the statutory audit.

CATEGORY	DESCRIPTION AND VALUE IN €
Members and Directors	on a voluntary basis
Management Body	on a voluntary basis
Supervisory Body	2 members, total gross remuneration (including VAT) EUR 6,240

### 15. IDENTIFICATION STATEMENT OF THE EQUITY AND FINANCIAL ELEMENTS AND OF THE ECONOMIC COMPONENTS RELATING TO THE ASSETS INTENDED FOR A SPECIFIC BUSINESS UNDER ART. 10 OF D.LGS. N. 117/2017 AND SUBSEQUENT AMENDMENTS AND ADDITIONS.

The Foundation has not established "assets intended for a specific business" pursuant to Article 10 of Legislative Decree n. 117/2017.

### 16. TRANSACTIONS CARRIED OUT WITH RELATED PARTIES

The Foundation carried out transactions with related parties during the year. All the transactions were carried out at values and conditions that can be considered normal on the market, considering the type of goods and services purchased and supplied.

The following table values, with an aggregation by nature, the transactions carried out with related parties.

Related party	Nature of the relationship	Type of transaction	Value €
1	Founding Member	Framework of the Foundation	92,721
2	Founding Member	Project consultancy	54,199

## 17. PROPOSAL FOR ALLOCATION OF THE SURPLUS OR TO COVER THE DEFICIT

The surplus for the year amounts to EUR 283,533 and is given by the algebraic sum of the following components of the balance sheet: Surplus from General Interest Activities, Surplus from Fundraising Activities, Deficit from Financial and Asset Activities, Deficit from General Support Activities and net of Taxes.

It is proposed to carry forward and allocate it to the Free assets to Other reserves chapter.

## 18. SITUATION OF THE BODY AND OPERATING PERFORMANCE

Regarding activities of general interest, despite the pandemic situation that affected 2021, CESVI has kept the project presentation data at the levels of the last three years.

At a national level, CESVI, especially with the support of individuals and foundations, has implemented a series of proximity programs focused on relaunching and supporting the world of entertainment, entrepreneurship and the post-pandemic social context. At the level of fund raising, the figure for 2021 is confirmed in line with the evolutionary trend of the last three years.

During 2021 CESVI did not apply any financial or safeguard instruments proposed by the government such as the redundancy fund and favoured the disposal of holidays in order to reduce the related accrual at the end of the year. Constant attention was maintained to contain general support costs, as also highlighted in paragraph 11 E of this Mission Report. During the lock-down periods that characterised the first part of 2021, the body continued to operate by favouring remote working and maintaining the Bergamo and Milan offices open for staff who needed to perform office duties.

The financial situation was positive, the organisation regularly paid suppliers and salaries and did not make use of the suspension of taxes.

## 19. FORESEEABLE EVOLUTION OF MANAGEMENT AND MAINTENANCE FORECASTS OF ECONOMIC AND FINANCIAL BALANCES

Concerning the writing of projects, presentations remained at the average levels of the first months of 2020 and of the previous year.

CESVI participates in the international response to the humanitarian crisis resulting from the conflict in Ukraine. Together with its allies of the European group Alliance2015, CESVI has prepared a multi-sectoral intervention operating in Poland, Hungary, Romania and Ukraine, providing support to refugees at the border and internally displaced persons, and participating in the distribution of humanitarian aid.

Both the general and the fundraising activities are strongly committed to the sustenance of the project activities described above.

As of today, CESVI continues, as in the previous year, in its commitment to containing general support costs.

The financial situation is positive, the organisation regularly pays suppliers, salaries, and taxes and contributions.

On the basis of the above considerations, the directors of CESVI Fondazione Onlus believe that the assumption of business continuity can be considered respected..

## 20. INDICATION OF THE METHODS OF PURSUING THE STATUTORY PURPOSES, WITH SPECIFIC REFERENCE TO ACTIVITIES OF GENERAL INTEREST

The activity developed during the year respected the principles relating to non-profit associations as well as the mission and activities of general interest as per the Association's statute.

During 2021 CESVI presented 124 projects for a total budget of about EUR 95 million on average compared to data from the last three years.

In 2021 CESVI managed 113 projects, on average compared to previous years

The economic data in paragraph 11 A of this Mission Report already show a summary of the Foundation's activities by macro category of institutional donors. Therefore, a fair diversification of the assets has emerged where 35% of the contributions received come from the European Union (mainly from DG Echo), 21% from Companies and Foundations and 17% from the United Nations. The remaining part is divided among the remaining institutional donors.

CESVI's projects refer to interventions in the Humanitarian and Development sector.

The following table also shows the economic values of expenditure by sector of intervention.

CATEGORY OF INTERVENTION	OUTLAYS €	%
<b>Development setting</b>	<b>15,042,734</b>	<b>44%</b>
2 Rural development	4,025,556	27%
3 Civil society and governance	559,464	4%
4 Protection	1,482,087	10%
5 Health	8,610	-
6 Inclusive & sustainable growth	8,967,017	60%
<b>Humanitarian setting</b>	<b>19,432,724</b>	<b>56%</b>
2 Rural development	2,523,530	13%
3 Civil society and governance	438,726	2%
4 Protection	7,322,848	38%
5 Health	5,844,746	30%
6 Inclusive & sustainable growth	3,302,875	17%
<b>Total</b>	<b>34,475,458</b>	<b>100%</b>

## 21. INFORMATION AND REFERENCES REGARDING THE CONTRIBUTION THAT THE DIFFERENT ACTIVITIES PROVIDE TO PURSUE THE MISSION OF THE BODY AND INDICATION OF THE SECONDARY AND INSTRUMENTAL CHARACTER OF THE SAME

During the year, the body did not carry out different activities pursuant to Article 6 of Legislative Decree n. 117/2017.

## 22. ILLUSTRATIVE STATEMENT OF FIGURATIVE COSTS AND INCOME

During 2021, the Foundation received contributions in kind, relating to donations of goods and services; these revenues are to be considered figurative income and therefore have not been indicated in the financial statements.

The following table shows the valorisation of all contributions in kind which the Foundation has made use of during 2021

This evaluation is purely non-accounting and the financial statements are not influenced, in terms of numbers, by the calculation of the goods, services and 'pro bono' services.

Below are the evaluation criteria adopted for the aforementioned contributions in kind, distinguishing them, for practicality of presentation, in the following categories:

- the cost of non-occasional volunteers, to date people who take part in the Foundation's council and assembly activities, were determined: by applying the hourly salary relating to the minimum level of managers for the collective agreement for "trade, tertiary and service distribution" equal to EUR 25.24; determining the number of volunteers by calculating the average number of participants in the council/assembly; expressing the number of hours based on the number of events and their duration;
- services relating to voluntary work, consisting of the quantity of manpower hours provided by occasional volunteers for the management of fundraising events and international solidarity campaigns and the use of infrastructures for the realisation of such events, were evaluated as follows: applying the hourly annual gross salary relating to level VI in the collective agreement for "trade, tertiary and service distribution" equal to EUR 8.43; at the figurative average cost of the rental of the same infrastructures on the free

market, again according to what was declared by the agencies offering the service;

- services relating to the drafting and publication of editorials and newspaper articles are assessed according to the minimum rate in force at the Order of Journalists, gross of current taxation;
- legal, civil, fiscal, administrative and Human Resource management consultancy is valued at the average hourly or daily cost or the typical performance, this value being referred to the tariff in force in the Register to which the professional is registered or according to documented practice which the professional adheres to for the provision of similar advice;
- the services of other personalities are valued at the average figurative daily standard value of EUR 1,000 and are charged in relation to the time actually employed by the consultant and the consequent qualitative contribution made;
- 'pro bono' performances of artists are evaluated at a figurative prudential value corresponding to the arithmetic average between the minimum and maximum cachet values declared by their agents;
- services for events, such as the use of conference rooms and exhibition rooms, the rental of equipment for photographic exhibitions and artistic representations, are valued at the presumable cost of purchase on the free market as declared by the service provider;
- the goods physically received in 2021 are valued at the historical purchase cost, as shown on the invoice or in a written declaration presented by the supplier;
- services relating to visibility deriving from literary publications, advertising in magazines and newspapers, radio and television commercials are valued at current market value; in particular, for radio and television commercials, an average market value was always considered in case the price lists consulted present a range of values with a minimum and a maximum fee; finally, in some cases, where in our opinion the evaluation of the service exhibited by the supplier cannot be considered either congruous or prudent, we proceeded either to a comparison with other offerors on the market or, prudently, to the "non-valorisation" of the service provided.

FIGURATIVE COSTS RELATED TO VOLUNTEERS	N.	WORK HOURS	€/HOUR	€ FIGURATIVE COST OF THE YEAR
Volunteers involved	5	18	25.24	2,209
FIGURATIVE COSTS AND INCOME		€ FIGURATIVE COSTS OF THE YEAR		€ FIGURATIVE INCOME OF THE YEAR
<b>Volunteers</b>		<b>2,209</b>		<b>2,209</b>
<b>Goods</b>		<b>514,567</b>		<b>514,567</b>
<b>Services</b>		<b>2,430,321</b>		<b>2,430,321</b>
<i>of which Professional Services</i>		16,918		16,918
<i>of which Artistic Performances</i>		233,000		233,000
<i>of which Advertising Spaces</i>		2,020,000		2,020,000
<i>of which Services</i>		160,403		160,403
<b>Total</b>		<b>2,947,097</b>		<b>2,947,097</b>

**23. PAY DIFFERENCE BETWEEN EMPLOYEES. VERIFICATION OF COMPLIANCE WITH THE ONE-TO-EIGHT RATIO REFERRED TO IN ART. 16 LEGISLATIVE DECREE. 117/2017**

During this year, the Foundation has complied with the requirement set out in art. 16 of Legislative Decree 117/2017 according to which the wage difference between employees, calculated on the basis of gross wages, cannot exceed the ratio of one to eight.

For the purposes of the aforementioned verification, the table of gross salaries paid during the year is shown below.

The entity uses, for the classification of its employees, the collective agreement for "trade, tertiary and distribution services" stipulated pursuant to Article 51 of Legislative Decree 15 June 2015, n. 81

	€	Nota
Minimum gross annual salary	21.901	A
Maximum gross annual salary	92.721	B
Ratio between minimum and maximum salaries	0,24	A:B

**24. DESCRIPTION OF THE FUNDRAISING ACTIVITY**

In 2021 the Foundation received approximately 82,896 donations. The number of active donors is 37,712.

The outlays and revenues from fundraising activities refer to the foundation's usual campaigns.

The costs are mainly related to direct mailing activities, acquisition of regular donors, major donors and communication. Revenues represent the income from individuals and companies relating to the activities described above and to item C1 of the management report. These revenues do not follow state-of-work accounting and will be distributed over the following years to projects on the basis of their appropriate destination.

Restricted donations are recorded among the contributions from private individuals under item A of the management report and at the end of the year they are reclassified, for the amount not yet used, under the item "Restricted reserves from third parties" of Restricted assets.

*The Board of Directors*

**MEETING MINUTES FROM THE BOARD OF AUDITORS**

On 10th June 2022 at 3.30 pm, the undersigned Auditors of the "CESVI Fondazione" Onlus met and concluded the examination of the financial statements as of 31st December 2021 and its attachments, and drew up the following report.

**REPORT OF THE BOARD OF AUDITORS ON THE FINANCIAL STATEMENTS AS AT 31ST DECEMBER 2021**

Shareholders, the financial statements for the year ended 31st December 2021, approved by the Board of Directors on 28th April and promptly transmitted to us, are presented to you for examination and include the Balance Sheet, Profit and Loss Account and Explanatory Notes and are accompanied by the Report on social operations.

**Report on the audit of the financial statements**

We remind you that the Foundation, based on its stature and national and international presence, submits the financial statements to a voluntary audit, which was carried out by the auditing company PricewaterhouseCoopers SpA, for the certification of its compliance with the correct accounting standards. With this company, we are still in touch, and we exchange the most significant information coming from our constant attendance at the meetings of the Foundation's Board of Directors

Given the above, acting as Board of Auditors we performed the audit of your Foundation's financial statements as of 31st December 2021 and, in our opinion, it provides a true and fair view of the assets and financial situation of the Foundation on 31st December 2021, of the economic result and the cash flows for the year, ended on that date in compliance with Italian regulations governing the preparation criteria.

The Financial Statements, also based on the clarifications of Note 19740 of 19/12/2021 of the Ministry of Labour, are drawn up voluntarily on the basis of the provisions of Article 13, paragraphs 1 and 2, of Legislative Decree 3rd July 2017, n. 117, which governs the Technical-Scientific Committee, and the decree of the Ministry of Labour and Social Policies of 5th March 2020 "Adoption of the budget forms of Third Sector entities".

**Elements considered in our assessment**

We carried out the audit in accordance with the International ISA Italia auditing standards supplemented by the correct accounting principles set forth by the National Councils of Chartered Accountants and Accountants with particular regard to the indications of the "Not-for-profit organisations' summary financial results presentation document" approved by the National Council of Chartered Accountants.

Our responsibilities under these principles are further described in this report in the section Auditors' responsibility for the auditing of the financial statements.

We are independent with respect to the Foundation, in compliance with the rules and principles concerning ethics and independence, which, by Italian law, are applicable to the auditing of the financial statements.

We believe we have obtained sufficient appropriate audit evidence on which to base our assessment.

**Responsibilities of the Directors and of the Board of Auditors for the financial statements**

The Directors are responsible for the drafting of financial statements that provide a true and fair view, in accordance with Italian regulations governing the drafting criteria.

They are also responsible for assessing the Foundation's ability to continue to operate as a functioning entity and, in preparing the financial statements, for the appropriateness of using the assumption of operational continuity, as well as for adequate information on the subject.

The assessments carried out allowed us to detect the substantial absence of criticality signs on the Foundation's ability to sustain in the immediate future, and in particular, in the next twelve months, the mission to which it is entitled, all while taking into account the possible mentioned economic effects of the Coronavirus pandemic.

The Board of Auditors has the responsibility for the supervision, within the terms established by law, over the financial management of the Foundation.

**Auditors' responsibility for the auditing of the financial statements**

The Auditors must arrive at the acquisition, with reasonable certainty, that the financial statements, as a whole, do not contain significant errors, due to fraud or unintentional behaviour or events, and at the issue of an audit report that includes the assessment.

As part of the audit, we exercised professional assessment and maintained professional prudence for the entire duration of the audit.

Furthermore:

- we have acquired an understanding of the internal control that is relevant to the audit in order to define audit procedures appropriate in the circumstances;
- we assessed the appropriateness of the accounting principles used and the reasonableness of accounting estimates made by the Directors, including the related disclosure;
- we evaluated the presentation, the structure and the content of the financial statements as a whole, including the information, and whether the financial statements represent the underlying transactions and events in order to provide a correct representation;
- we informed the managers of the governance activities, among other aspects, of the scope and timing planned for the audit and the significant results that emerged.

**Supervisory activity**

During the year under review, the Board of Auditors supervised compliance with the law and the Articles of Association

and compliance with the principles of correct administration. They attended the shareholders' meetings and all the meetings of the Board of Directors; although authorised by statutory regulations, in relation to which, on the basis of the information available, they did not find any violations of laws or of the articles of association, nor operations that were manifestly imprudent, risky, in a potential conflict of interest or such as to compromise the integrity of the corporate assets. The Board of Auditors acquired information from the Board of Directors and the delegated bodies during the meetings held, on the general performance of management and its foreseeable evolution, as well as on the most important transactions, considering their size and characteristics, carried out by the Foundation and it has no particular observations to report.

It acquired knowledge and supervised, within the area of competence that the law attributes to the same Board, the adequacy and functioning of the organisational structure and the administrative-accounting system, as well as the reliability of the latter, to correctly represent the management facts of the Foundation, also through the collection of information from the function managers and, in this regard, has no particular observations to report.

During the period no opinions provided for by law have been issued by the Board of Auditors but was carefully monitored the revision and updating of the Statute to the regulations of the Third Sector Code.

The Foundation is still not part of the Unified national register of the non-profit sector (RUNTS) and keeps its Non-Profit-Organisation status whose discipline (Legislative Decree 460/1997) is still in force today and will only be repealed following the opinion of the European Commission on tax legislation, which has not yet been received to date.

During the supervisory activity, as described above, and the checks carried out during the year, no other significant facts emerged such as to require mentioning in this report.

We, therefore, express a favourable opinion on the approval of the financial statements as of 31/12/2021 and on the Board's proposal to carry forward the result of the year, equal to 283,533 euros.

The Board of Auditors  
Ms. *Francesca Maconi*  
Mr *Rino Salvatore Messina*  
Mr *Alberto Finazzi*  
Bergamo, 10<sup>th</sup> June 2022



## **Independent auditor's report**

To the board of directors of Cesvi Fondazione Onlus

### **Opinion**

We have audited the financial statements of Cesvi Fondazione Onlus (the "Foundation"), which comprise the balance sheet as of 31 December 2021, the statement of activities for the year then ended and the sections "General part" and "Illustration of financial statements items" included in the mission report. The aforementioned financial statements are prepared for the first time in compliance with the Italian laws governing the criteria for their preparation.

In our opinion, the financial statements give a true and fair view of the financial position of Cesvi Fondazione Onlus as of 31 December 2021 and of the result of its operations for the year then ended in compliance with the Italian laws governing the criteria for their preparation.

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISA Italia). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of this report. We are independent of Cesvi Fondazione Onlus pursuant to the regulations and standards on ethics and independence applicable to audits of financial statements under Italian law. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of matter**

Without qualifying in respect of this matter, we draw your attention to the paragraph "Criteri di Valutazione", of the relazione di missione in which the directors indicate the decision not to present for comparative purposes the corresponding figures of the previous year, as allowed by the accounting standard OIC 35.

### **Other matters**

This report is not issued in accordance with Italian law because in the year ended 31 December 2021 Cesvi Fondazione Onlus was not obliged to assign an audit engagement based on the laws in force.

#### **PricewaterhouseCoopers SpA**

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### **Responsibilities of the Directors and the Board of the Auditors for the Financial Statements**

The directors are responsible for the preparation of financial statements that give a true and fair view in accordance with the Italian laws governing the criteria for their preparation and, in the terms prescribed by law, for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The directors are responsible for assessing the Foundation's ability to continue as a going concern and, in preparing the financial statements, for the appropriate application of the going concern basis of accounting, and for disclosing matters related to going concern. In preparing the financial statements, the directors use the going concern basis of accounting unless it finds reasons for striking off and dissolving, and consequently liquidating, the Foundation or it intends to cease operations, or has no realistic alternative but to do so.

The board of the auditors is responsible for overseeing, in the terms prescribed by the Statute, the Foundation's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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 error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISA Italia) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of our audit conducted in accordance with International Standards on Auditing (ISA Italia), we exercised our professional judgement and maintained professional scepticism throughout the audit. Furthermore:

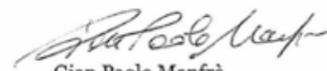
- We identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error; we designed and performed audit procedures responsive to those risks; we obtained audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override 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, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control;

- We evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors;
- We concluded on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Foundation to cease to continue as a going concern;
- We evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Milano, 20 giugno 2022

PricewaterhouseCoopers SpA



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(Revisore legale)

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