



**Annual Report  
and Financial Report  
2022**



**CESVI**

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**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  
of Bergamo Prefecture)  
Fiscal code 95008730160

Italian member of  
Alliance2015  
European NGO Network

Alliance 2015

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

**CESVI WEBSITE**

Italian: [www.cesvi.org](http://www.cesvi.org)  
International: [www.cesvi.eu](http://www.cesvi.eu)

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**DONATIONS**

Online: [www.cesvi.eu/donate-now/](http://www.cesvi.eu/donate-now/)

Conto corrente postale: 772244 CESVI – Bergamo  
IBAN IT 12 Z 07601 01600 000000772244

Bank account:  
Banca Intesa Sanpaolo  
IBAN IT 49 H 03069 09606 100000000060  
SWIFT BCITITMM



Annual Report Award (FERPI)  
2000 – 2011 – 2017

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**Photo credits:**

CESVI archivio

**Thanks to:**

Gianfranco Ferraro, Roger Lo Guarro, Unione Europea, 2022  
ph. Abdul Majeed, Tomaso Pirotta, Fabrizio Spucches

**Cover photo by:**

Xdynamix Media Communications / CESVI

PH. ROGER LO GUARRO



Bergamo, 30<sup>th</sup> June 2023

Dear all,

the uncertainties, the permanent state of crisis of our times, call us all to an even more careful and precise responsibility for the sustainability of this planet and of future generations. Even in this year characterised by new and growing challenges, albeit structural and systemic ones, CESVI has continued to operate in the world, in the most

remote territories as well as in the closest ones, with ever greater commitment in favour of the most vulnerable people.

The following pages tell us that CESVI has embarked on a path of growth and further effort in its ability to respond to sudden and protracted emergencies; that CESVI is an organisation that has seen its staff constantly at work to contribute with professionalism and concreteness to growing humanitarian needs, which have reached record levels; a work team at all levels and in all countries, which has experimented with interconnections, strengthened ties and experiences, transferred expertise to enhance them, continued every day to boldly respond to the most urgent needs, but with a long-term approach .

It is therefore not surprising that we at CESVI have continued and increased our response in Ukraine, starting from the days immediately following the Russian aggression. Where women, children and the elderly have seen their hopes, life projects and dreams of freedom shattered, we have intervened and are still intervening to respond to the most immediate needs, to provide psychological support, to build new opportunities for children to go back to school and resume a normal life, in a profoundly compromised normality by now.

Following the August 2022 floods in Pakistan which submerged a third of the country, with 33 million people affected and in need of humanitarian support, with more than 1,300 deaths, mostly women and children, and the destruction of homes, territories, crops, ecosystem, life projects, we at CESVI intervened immediately with a multi-sector approach to respond to needs, putting local communities, people and their needs at the centre.

With the same professionalism and augmented speed – essential in cases like these – our emergency team immediately started and structured the emergency response generated by the devastating earthquake in Türkiye and Syria on 6 February, where the human hand had already contributed for years to destruction and death.

Among the 26 countries in which we operate, even in Italy our experience has become necessary and fundamental for the launch of projects spread across our territory and responding to a series of social issues that are intertwined with the ESG objectives of companies (environment, social and governance). Here, in fact, we have seen first-hand how the joint action of the non-profit and profit worlds can bring concrete solutions to complex peripheral social contexts.

It is also with great pride that, as I approach the conclusion of my second and last term as President, together with the members of the Board of Directors, the Partners and the Staff of CESVI we have built, developed and now launched the new Global Strategy and the related Plan of Action that will guide the organisation, in all its articulations, for the five-year period 2023-2027. In this work, faced with lucid self-analysis and at the same time ambition, guided by organisational vision and mission, I have seen the people of CESVI reaffirm their will to be protagonists of our present to determine choices and our intervention in emerging scenarios; wanting to build critical mass and influence the process of necessary change, continuing to provide help and support to the most vulnerable communities and people in sudden and protracted emergencies and in the challenges of sustainable development, countering the effects of conflicts, climate crises, inequalities and poverty.

Guided by our values and by the constant commitment of our Staff, Volunteers and Members, we are ready to face the challenges of the next five years animated by a growing drive for social justice and solidarity, the same which almost 40 years ago gave the impetus for the birth of our extraordinary reality.

*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 2022, strongly characterised by the escalating and protracted crises with multi-layered emergencies – such as the dire hunger situation, climate crisis, violent conflicts and the COVID-19 pandemic – that are driving humanitarian needs to record levels.

In contrast, the information on objectives and context, organisational charts and human resources are updated to 31 May 2023.

On 28 April 2023 as per the first convocation and on 3 May 2023 as per the second convocation, the Foundation's Board of Directors approved the Annual Report 2022 and the Mission Report to the financial statements for the year ended on 31 December 2022, from which the information contained in the Annual Report is taken, approved by the Board of Directors on 22 June 2023.

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 2022 Annual Report is drafted in continuity with the new elements recently introduced, in compliance with the Reform of the Third Sector and in particular with the Guidelines for the drafting of the Social Report by ETs 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 2022 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;
- 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 2022 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 on 31 December 2022, the Report of the Board of Auditors, the Report of the independent auditors and the Monitoring Report of the Board of 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 also in this 2022 Annual Report with the introduction of univocal and compulsory criteria for all ETs. For the same reason, the efficiency indices of the fundraising organisation have been calculated for the financial year 2022 with the criteria indicated, but are not comparable with previous years yet.

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'Associazione 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 finan-

cial 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.





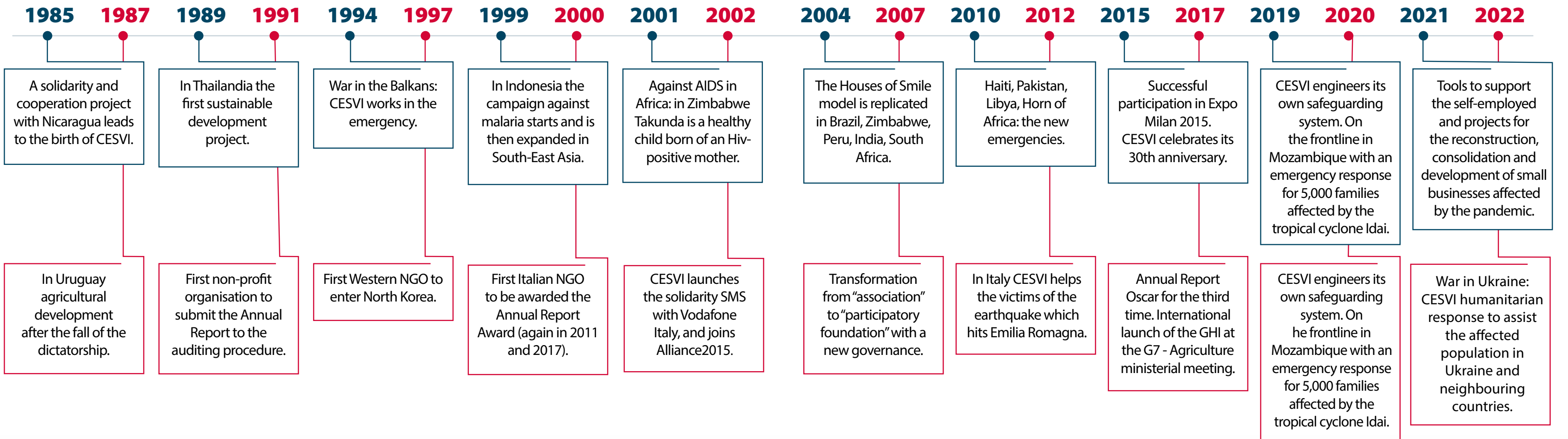
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GREAT OCEANS  
RACE

AVAILABLE  
CONTROL

Identity



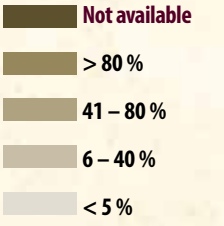
# CESVI our history



# CESVI for sustainable development

## POVERTY MAP

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



## Key sectors

### SETTINGS



# Our identity

## IDENTITY, VALUES, VISION AND MISSION

CESVI is a secular and independent organisation working for worldwide solidarity. In the system of values that guide CESVI, social justice and solidarity are transformed into activities of humanitarian aid and development.

In the acronym CESVI, the words Cooperation C Emergency E Development SVI underline the nature of the action of the organisation: the centrality of people and the achievement of their aspirations.

CESVI operates with the strong belief that the aid to most vulnerable populations, those in extreme poverty or struck by war, natural calamities and environmental disasters, contributes to the well-being of everyone on the planet, a shared home to be preserved for future generations.

CESVI's interventions to support the most vulnerable people throughout the world cover in continuity the emergency responses, rehabilitation and pathways towards sustainable development. Anchored in lived experience on the ground, CESVI is committed to influencing change it promotes, at national, European and international level.

CESVI operates with:

- **Impartiality:** works to serve the needs of others, regardless of gender and sexual orientation, ethnicity, culture or religion, but based on the needs of the most vulnerable:

children, women and the marginalised.

- **Quality, economic solidity and transparency:** improves and assesses its impact and enhance quality of its accounting; strengthens relations with public and private donors; certifies/makes public the results of its operations also through the social and economic reporting.
- **Efficiency and innovation:** acts and assesses in all circumstances the adequacy, effectiveness and efficiency of its efforts, with a flexible and innovative approach.
- **Responsibility and Merit:** recognises the needs, merits and aspirations of people and all actors involved in the organisation's activities.
- **Partnership culture** works and strengthens partnerships with public and private entities that contribute to humanitarian aid and cooperation and with local communities, working together with their civil society organisations.



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

**RICERCA E SVILUPPO :**  
RESEARCH AND DEVELOPMENT:



"È MEGLIO ESSERE APPROSSIMATIVAMENTE CORRETTI CHE ESATTAMENTE SBAGLIATI" (Keynes)  
"I PREFER TO BE ROUGHLY RIGHT THAN EXACTLY WRONG" (Keynes)

by Ettore Tibaldi

**RICERCA PER L'AZIONE, PARTECIPAZIONE :**  
RESEARCH TO ACTION, PARTICIPATION:



Even in 2022, 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.



## 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 in the complexity of the present to shape its commitment in future scenarios

A year of consolidation and growing commitment; these are the elements that characterised CESVI in 2022. In a process already started in the year before, CESVI has continued to structure itself to do better, to be more agile, to respond quickly to sudden crises, to improve the ability to respond to crises protracted, putting the most vulnerable people at the centre.

2022 saw the launch and stabilisation of some internal re-organisation processes. A single coordination function of the three Program Units (Emergency, International, National) was introduced and made operational at the Headquarters, forming a single Department to improve the response and intervention capability in the world, including Italy, the impact of CESVI towards its stakeholders and the internal collaboration processes, as well as the decision-making ones. The same function also covers the role of Deputy General Manager joining the previous Deputy and thus forming an effective Management team in its triple articulation between responsibility for programs, fundraising and general management.

Regional representations have been set up reporting directly to the managerial figures at the Headquarters, with two new Regional Managers for Kenya and Somalia and for Libya and Tunisia, in a process – still ongoing – of regionalisation by geographical areas of intervention which have the aim to strengthen territorial and sectoral inter-connections, as well as streamline processes to ensure greater effectiveness of our operations.

To respond quickly to sudden crises, an internal roster has been set up. Professionals from the CESVI world who make themselves available to intervene quickly, efficiently and with impact in emergencies that are increasingly emerging. The immediate response to the devastating earthquake in Türkiye and Syria on the 6<sup>th</sup> of February 2023 was one of the first examples of formal activation of the internal roster, guaranteeing immediate operations of CESVI in support of the affected populations.

Constant and growing attention has been paid to the people of CESVI, in Italy and abroad, essential resources for multiplicity of skills, professionalism and commitment to make CESVI's mission an effective reality. Increasing training was one of the tools in which investments were made to an increasing extent in 2022 and in which we intend to invest again; individual and team paths to boost skills, leadership and commitment in the various specific and transversal sectors of intervention.

A process of strengthening the dialogue with international and national donors has been launched, in the respec-

tive Headquarters and in the articulations of the country/region delegations, being aware that multi-actor processes must be built in a fruitful exchange of perspectives and mutual responsibilities.

2022 was also the year of the progressive definition and adoption of the new CESVI Global Strategy, started in 2023 and defined for the following five years. The Board of Directors, in the third quarter of 2021, had promoted its launch in its guideline exercise, which is a fundamental driving force for an organisation like CESVI, that wants to increase its commitment and improve its action in the world, for a sustainable world, common home to be preserved.

The dialogue between the corporate bodies and the contribution that the members give in various capacities and for their own skills and expertise, is another essential element that characterised CESVI. The CESVI statute implies that the contribution of the members (both Founders and Honorary Members) of the Board of Auditors and of the Guarantors is purely voluntary and no remuneration, contribution or reimbursement of expenses is envisaged, with the exception of the remuneration for any work or consultancy services. The CESVI Statute also provides for a fee for whoever holds the office of President. However, the current President has waived any compensation since taking office in 2018.

As essential is the process of internal collaboration, as fundamental and decisive for the action of CESVI is the coordination and networking activity with the other players in the system in which we operate. The strong closeness with the European network of Alliance2015 continues to grow and develop effectively, as well as our contribution and always fruitful exchange within national networks such as LINK2007. Valuing our experience and our partnership relationships to give concrete and innovative responses is what drives CESVI in Italy and in the world.

It is with this mood that the challenges of our times can be faced effectively and also in 2022, thanks to a propulsive drive and a careful analysis of a context that changes suddenly in its complexities, and which requires equally sudden and effective responses, that CESVI has developed its commitment in and to the world, determining its own role in today's challenges and in future scenarios.

Piersilvio Fagiano  
General Manager CESVI

### 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 and member of the Equal Opportunities Committee of the Lawyers' Association of Bergamo.
CAVALLI	FILIPPO	Partner Style Capital SGR SpA.
FUMAGALLI	TOMMASO	Head of Shopper Marketing Henkel Italia. 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.
PARODI	CRISTINA	Journalist and anchorwoman. CESVI Ambassador. Editor Cooperando magazine.
PESENTI	CARLO	Chief Executive Officer and General Manager Italmobiliare Investment Holding.
PESSINA	GIULIA	Marketing & Communications Director of Cittadellarte – Fondazione Pistoletto. President Inedita - Benefit Corporation.
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	Managing Director, Inclusion & Global Leadership di C40 Cities Climate Leadership Group
SOBRERO	ROSSELLA	President of Koinètica. University teacher. CSR and social communication Specialist.
TERZI DI SANT'AGATA	GIULIOMARIA	Member of the Italian Parliament. 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	General Manager of LILT Milan, Monza.
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)	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. Knight of the Order of Merit of the Italian Republic.
OLIVOTTI	MASSIMO	Independent Consultant and Trainer. Logistics Expert. Former Co-Founder MPS Consulting, CEO ERM Italia and General Manager Palletways Italia.
PAGNONCELLI	FERDINANDO (NANDO)	President of Ipsos, a company specialising in market, social and opinion research. Commander of the Order of Merit of the Italian Republic
PELLEGRINI	GIANLUIGI	Former Bank Executive. Scientific trainer and expert in the finance sector. Social Evaluator of Banca Etica.
PIZIALI	STEFANO	Head of Advocacy and European & Italian Programs at WeWorld. Former Policy, Partnership and Safety Advisor at CESVI.
POZZATO	DINO	Entrepreneur in the mechanical engineering and catering sectors.
VICARIO	SERGIO	Sole Director of 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
BERGAMO	CARLO
FINAZZI	ALBERTO
MACONI	FRANCESCA
LONGONI	FABRIZIO
RUSCONI	GIANFRANCO

### SUPERVISORY BODY (\*)

SURNAME	NAME
MBODJ	PAPA ABDOU-LAYE
FUMAGALLI	DINO

\*\* In 2022, the statutory bodies convened respectively: Assembly of Founders: 3 times; Board of Guarantors: did not convene but was invited to the ordinary Assembly; Board of Auditors: 4 times; 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

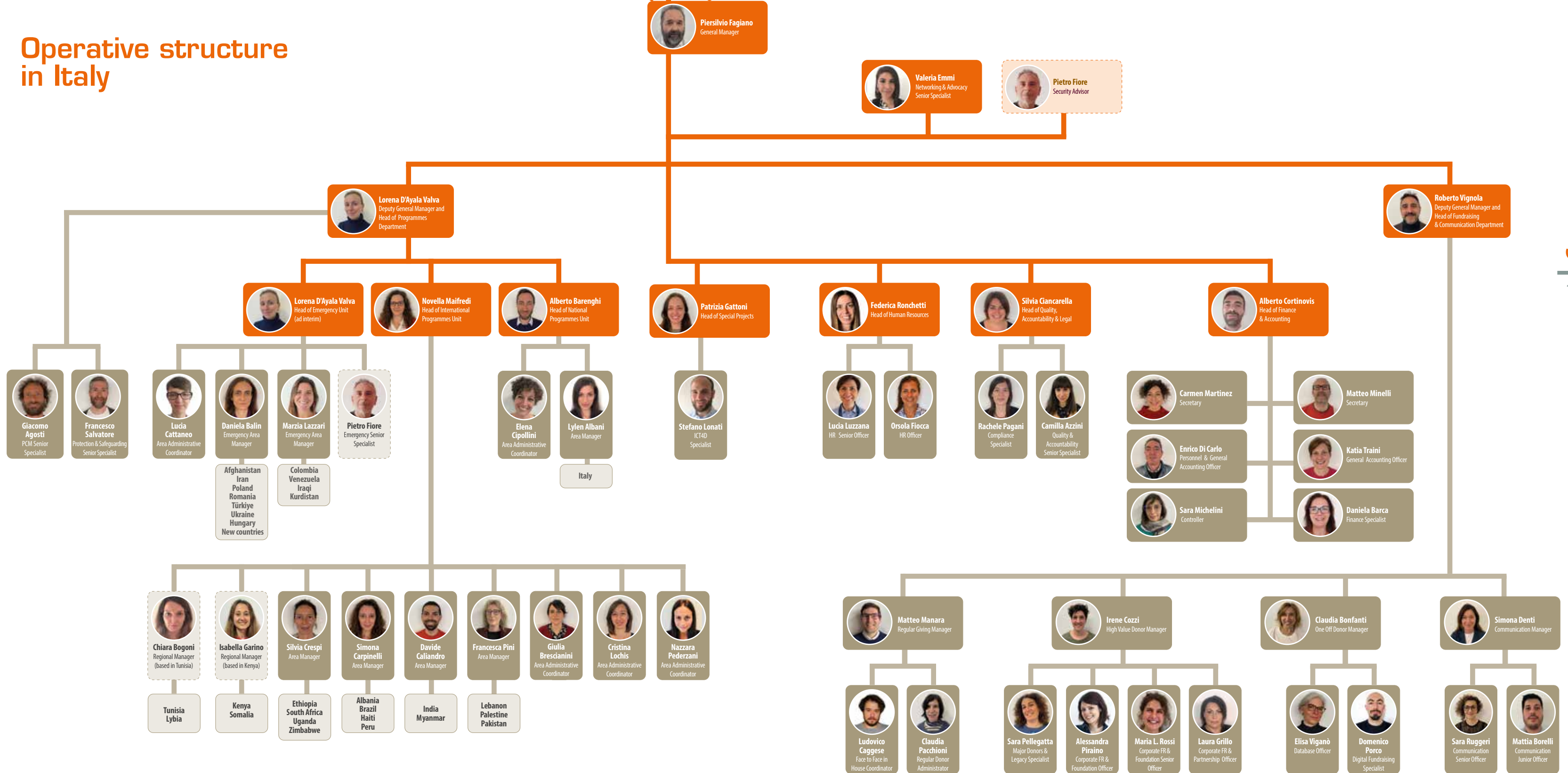
**Roster of Experts / Advisor / Internal Audit**

- Ahmed Laroussi** Audit & Internal Control Advisor
- Federico Russo** Ukraine Strategic Advisor
- Gianluigi Pellegrini** Business Project Advisor
- Massimo Olivetti** Organisation Advisor

## Organisational chart as of 31 March 2023

\*In 2022, the Board of Directors met 7 times

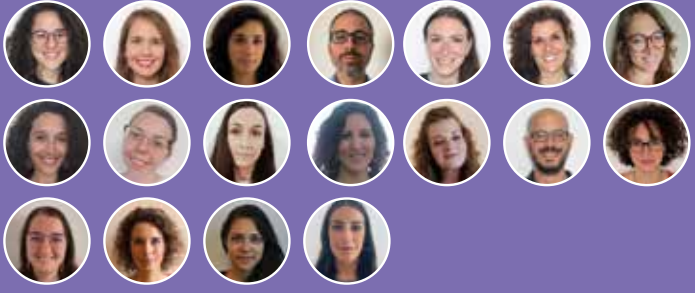
## Operative structure in Italy




# WORLD STAFF

as of 31 March 2023

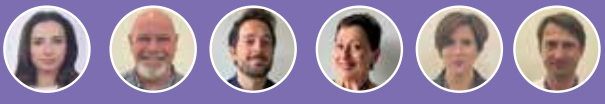
**ITALY**




**ALBANIA**



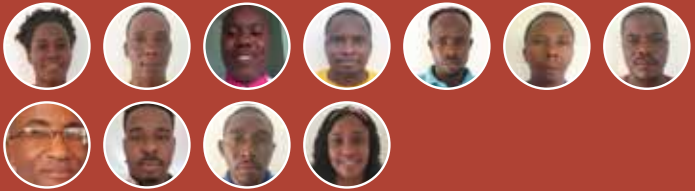
**UKRAINE**



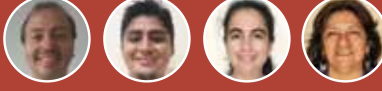
**COLOMBIA AND VENEZUELA**




**HAITI**



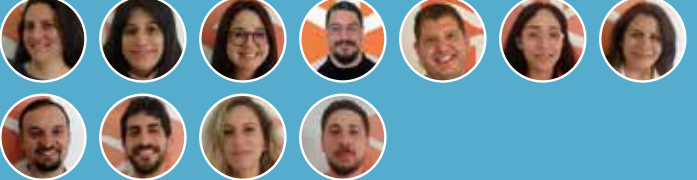
**PERU**




**IRAQI KURDISTAN**



**LEBANON**




**LYBIA**



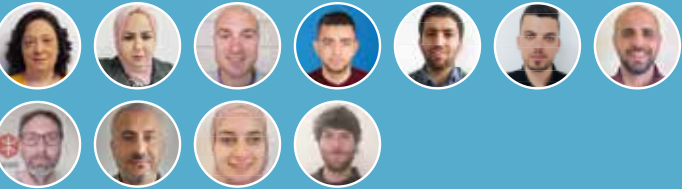
**IRAN**




**TÜRKIYE**



**PALESTINE**



**ETHIOPIA**




**SOMALIA**



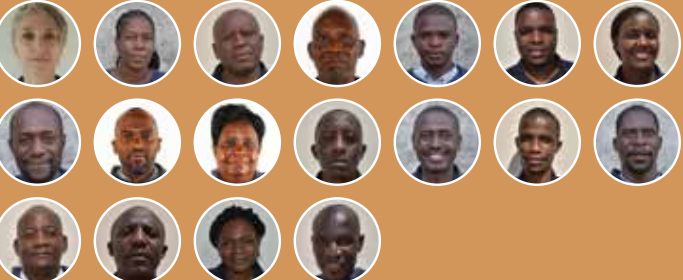
**SOUTH AFRICA**



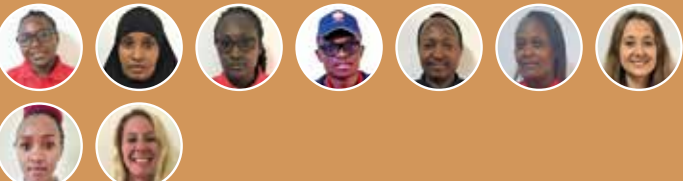
**UGANDA**



**ZIMBABWE**



**KENYA**




**INDIA**



**MYANMAR**



**PAKISTAN**



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



PH. ROGERIO GUARDO

Performance —

# CESVI by the numbers

## OUR PRESENCE IN THE WORLD

	2020	2021	2022
Countries	23	22	26
Overseas offices	57	61	66
Local partners	133	92	116
Projects	97	113	122

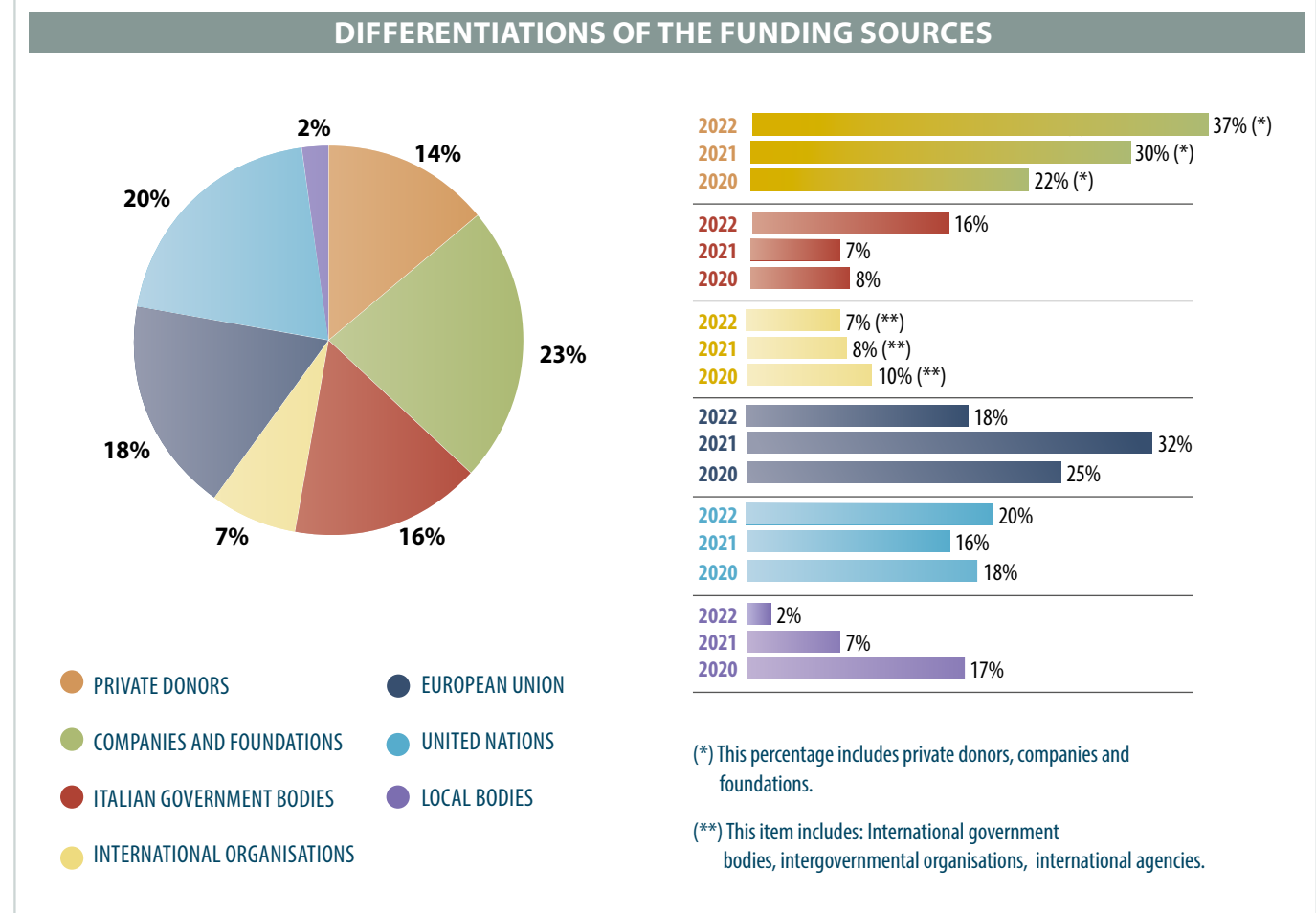
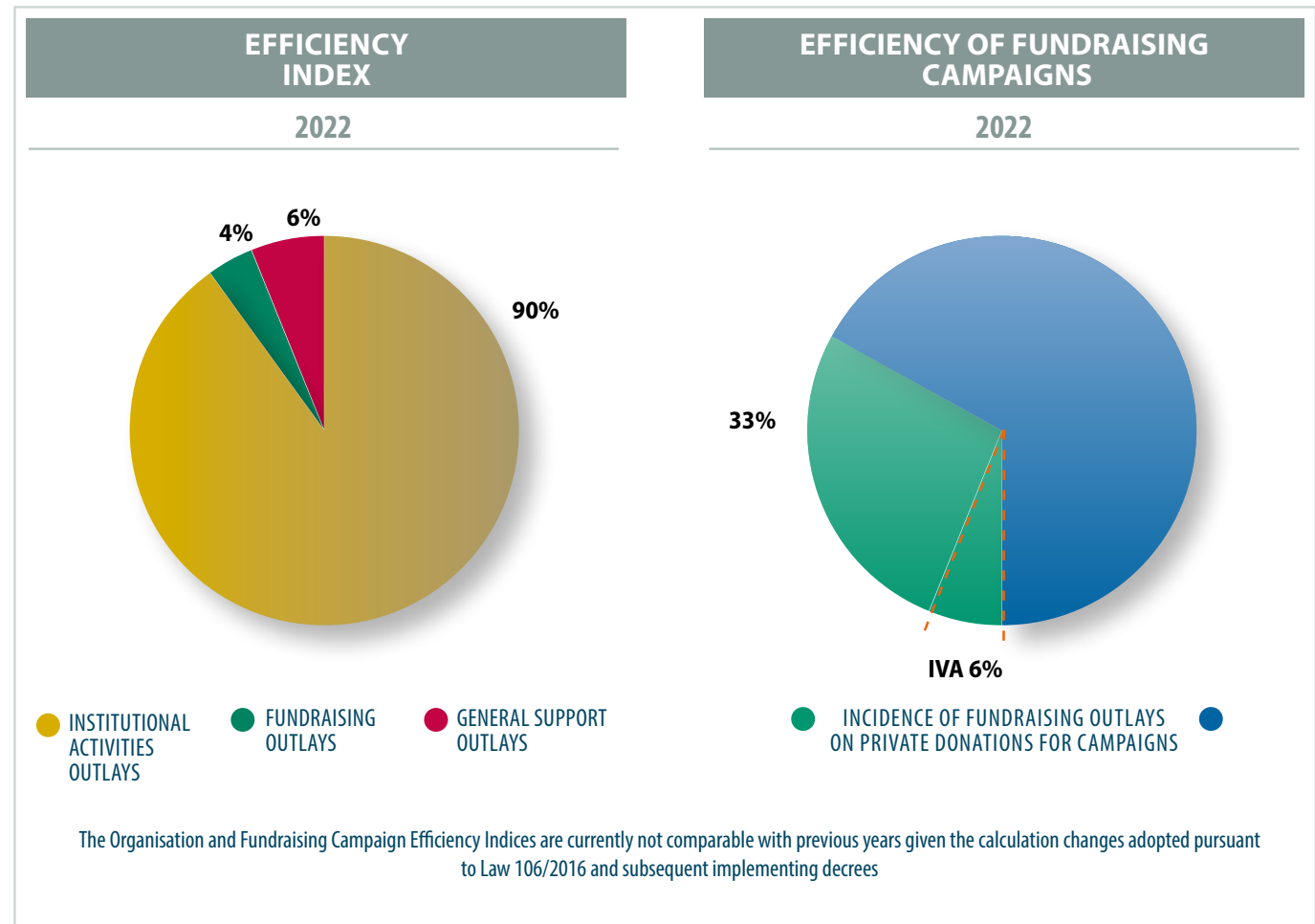
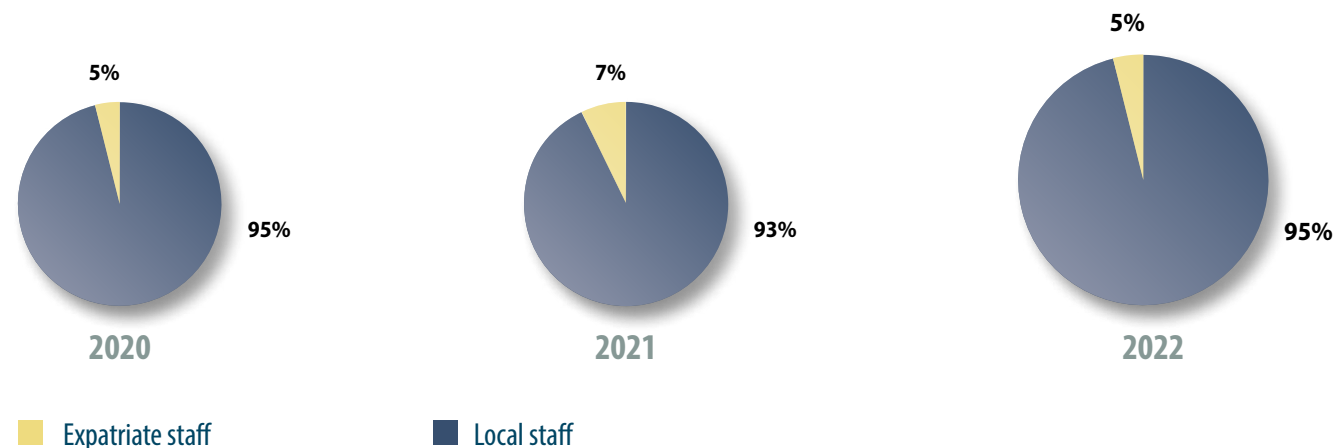
## OUR INVESTMENT IN THE WORLD

	2020	2021	2022
Outlays for institutional activities €	36,068,168	35,395,113	30,458,227
Collected funds €	39,255,960	39,089,710	34,533,381
% of funds donors	22%	30%	37%
% of funds from institutional donors abroad	54%	56%	45%
In kind contributions €	2,548,464	2,947,097	3,905,684

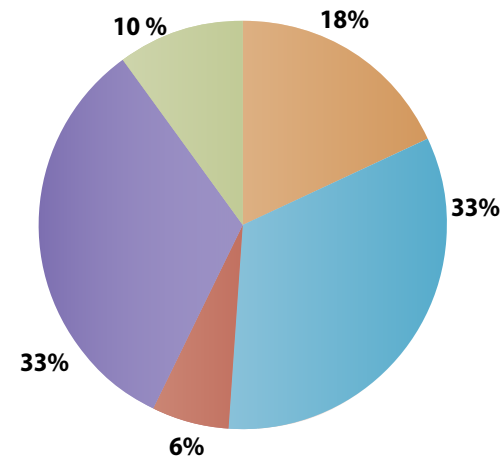
CESVI has defined a series of indexes assessing the contiguity between the achieved and fixed goals in order to evaluate the efficiency of its own action. The trends can be observed by comparing each index with

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.

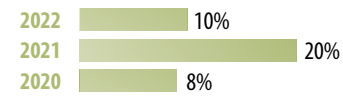
## LOCAL ROOTING INDEX



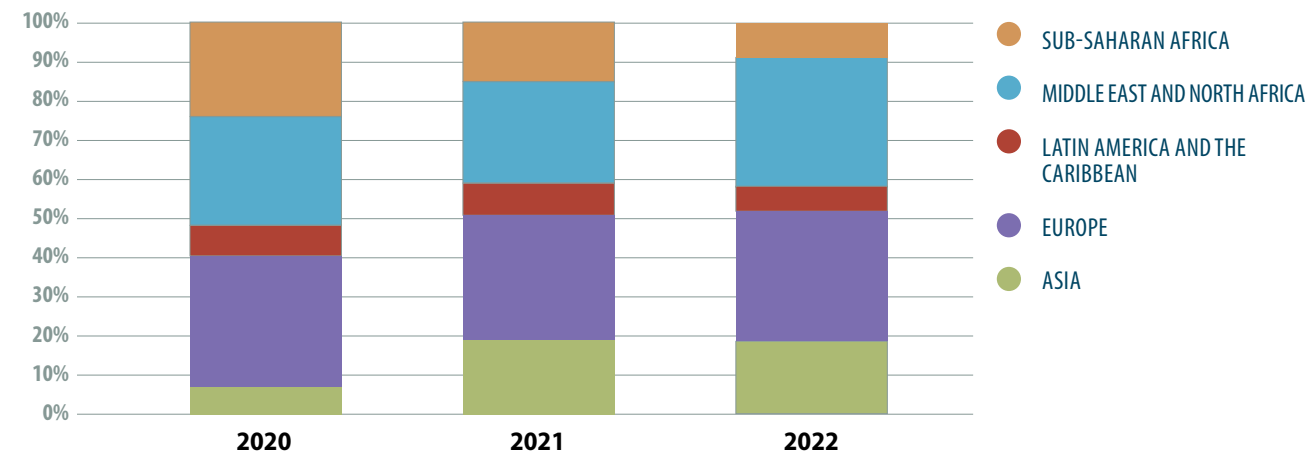
### WORLDWIDE COMMITMENT



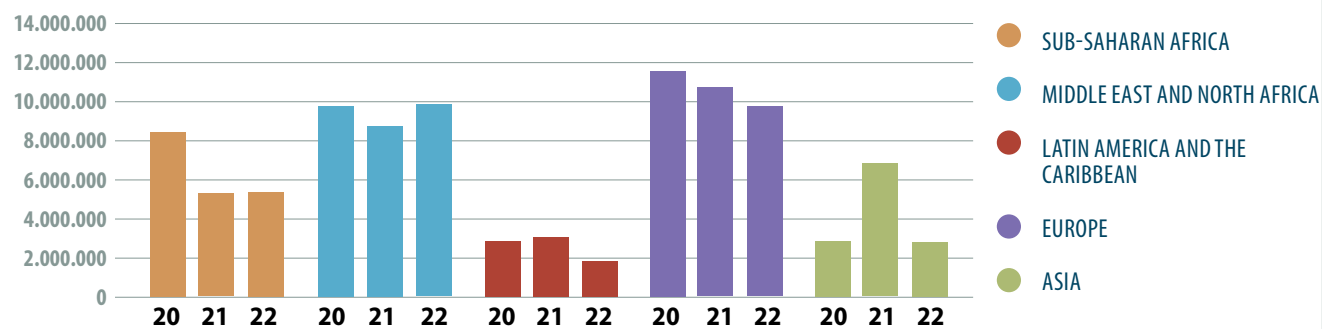
- SUB-SAHARAN AFRICA
- MIDDLE EAST AND NORTH AFRICA
- LATIN AMERICA AND THE CARIBBEAN
- EUROPE
- ASIA



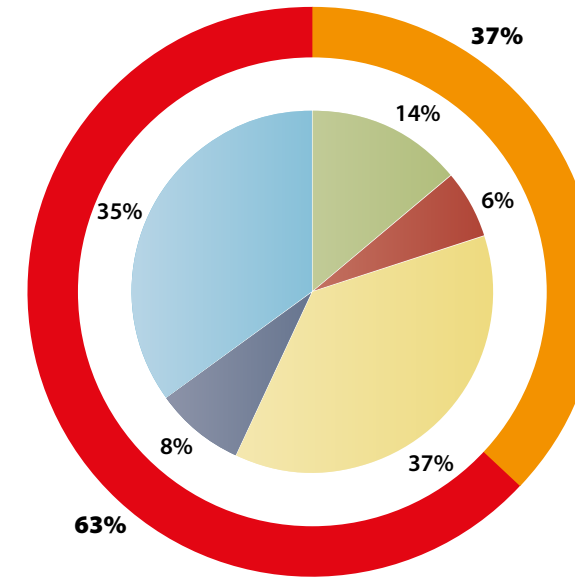
### PERCENTAGE CHANGE IN CONTRIBUTION TO TOTAL OUTLAYS BY GEOGRAPHICAL AREA



### CHANGE IN PROJECT OUTLAYS BY GEOGRAPHICAL AREA



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



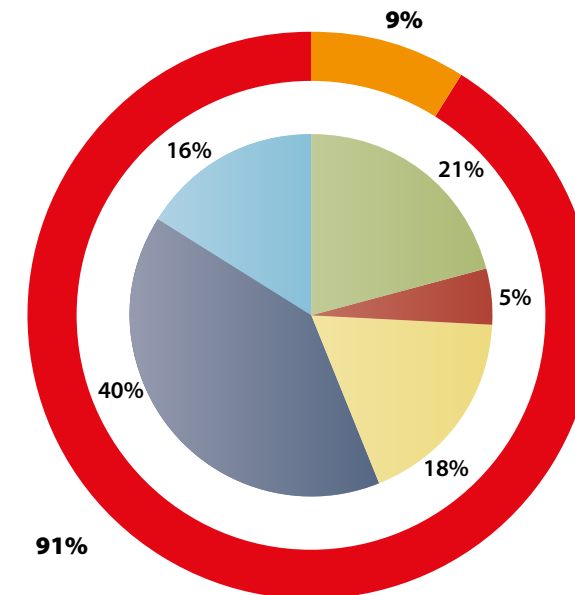
#### SETTINGS

- 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

#### SETTORI STRATEGICI

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

The charts of the 2022 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>228,311</b>	<b>116,566</b>	<b>111,745</b>	-	<b>105,827</b>	<b>16</b>			<b>2,810,717</b>
INDIA	1,477	443	1,034	-	598	1	🏠	🌱	51,526
MYANMAR	9,491	5,278	4,213	-	-	6	🏠 🏠	🌱 🏠 🏠	892,613
PAKISTAN	217,343	110,845	106,498	-	105,229	9	🏠	🌱 🏠 🏠 🏠	1,866,578
<b>EUROPE</b>	<b>115,272</b>	<b>39,566</b>	<b>75,399</b>	<b>307</b>	<b>45,876</b>	<b>37</b>			<b>9,770,061</b>
ALBANIA	301	185	116	-	400	6	🏠	🌱 🏠	233,507
BOSNIA	-	-	-	-	-	1	🏠	🌱	1,227
HUNGARY	81,850	25,275	56,575	-	29,683	2	🏠	🌱	159,941
ITALY	28,166	12,179	15,680	307	13,353	20	🏠 🏠	🌱 🏠 🏠 🏠	6,676,387
POLAND	114	31	83	-	58	1	🏠	🌱	280,070
ROMANIA	520	259	261	-	415	2	🏠	🌱	339,635
UKRAINE	4,321	1,637	2,684	-	1,967	5	🏠	🌱	1,152,598
OTHERS COSTS									926,693
<b>LATIN AMERICA AND CARIBBEAN</b>	<b>23,449</b>	<b>10,517</b>	<b>12,932</b>	-	<b>9,316</b>	<b>14</b>			<b>1,855,976</b>
BRAZIL	185	81	104	-	69	1	🏠	🌱	61,376
COLOMBIA	1,322	355	967	-	-	2	🏠 🏠	🌱 🏠	212,987
HAITI	2,210	980	1,230	-	548	3	🏠 🏠	🌱 🏠	358,172
PERU	2,467	984	1,483	-	530	5	🏠	🌱 🏠	548,847
VENEZUELA	17,265	8,117	9,148	-	8,169	3	🏠	🌱	674,591
<b>MENA</b>	<b>20,043</b>	<b>10,857</b>	<b>9,186</b>	-	<b>7,540</b>	<b>22</b>			<b>9,809,948</b>
IRAN	-	-	-	-	-	1	🏠	🌱	12,407
IRAQI KURDISTAN	907	198	709	-	35	4	🏠	🌱 🏠	591,476
LEBANON	5,741	3,033	2,708	-	915	6	🏠 🏠	🌱 🏠 🏠	2,696,768
LIBYA	10,612	6,080	4,532	-	4,669	6	🏠	🌱 🏠	5,903,085
PALESTINE	2,783	1,546	1,237	-	1,921	5	🏠 🏠	🌱 🏠	600,561
TUNISIA	-	-	-	-	-	-			5,649
<b>SUB-SAHARIAN AFRICA</b>	<b>392,466</b>	<b>139,551</b>	<b>252,915</b>	-	<b>94,660</b>	<b>33</b>			<b>5,438,222</b>
ETHIOPIA	490	366	124	-	-	5	🏠 🏠	🌱 🏠 🏠	180,327
KENYA	4,174	1,850	2,324	-	1,050	3	🏠 🏠	🌱 🏠	509,930
SOMALIA	299,644	95,389	204,255	-	81,592	12	🏠 🏠	🌱 🏠	2,205,288
SOUTH AFRICA	8,705	3,654	5,051	-	3,404	1	🏠	🌱	157,593
UGANDA	66,163	32,326	33,837	-	-	5	🏠	🌱 🏠	712,660
ZIMBABWE	13,290	5,966	7,324	-	8,614	7	🏠	🌱 🏠 🏠	1,668,287
OTHERS COSTS									4,135
<b>TOTAL</b>	<b>779,541</b>	<b>317,057</b>	<b>462,177</b>	<b>307</b>	<b>263,219</b>	<b>122</b>			<b>29,684,926</b>

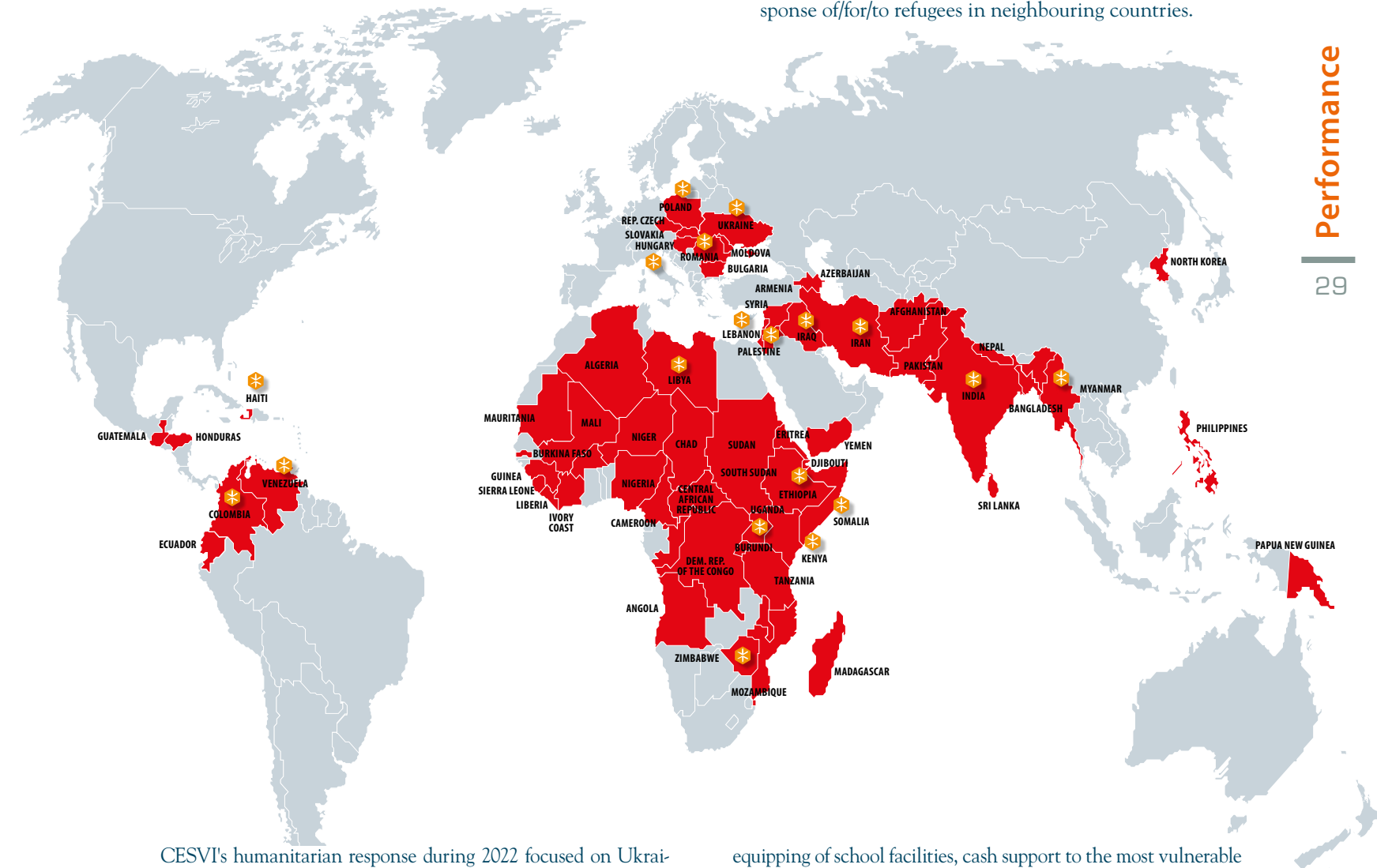


\* This table represents data of the 2022 flow

## CESVI in the world's largest crises

**COUNTRIES AFFECTED BY HUMANITARIAN CRISES IN 2022**

**CESVI HUMANITARIAN PROJECTS**



CESVI's humanitarian response during 2022 focused on Ukraine and neighbouring countries. CESVI immediately activated humanitarian support for families fleeing the conflict and taking refuge in neighbouring countries (Poland, Hungary, Romania), giving support to women and girls in particular. Within Ukraine, CESVI started humanitarian support activities in different areas of the Country, including rehabilitation and

In the selection of the countries affected by humanitarian crises, we have taken into account:

- Countries affected by a forgotten crisis according to the list of ECHO (Forgotten Crisis Assessment 2022);
- Priority countries according to UNICEF Humanitarian Action for Children Overview (2022);
- Countries ranked as "very high" and "high" by INFORM risk index (INFORM Global Results Report 2022). INFORM is a global tool to measure the risk of humanitarian crises and disasters and takes into consideration three dimensions of risk: hazard 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 mitigate the impact).

\* Countries included in the HAC appeal for Ukraine, which covers the response inside Ukraine and the response off/for/to refugees in neighbouring countries.





## Strategic objective

When the Global Humanitarian Overview was published at the end of 2022 and we read that the number of people in need had reached 339 million (one in every 23 people on this planet needs humanitarian assistance to survive - GHO 2023), we at CESVI, we had confirmation of how fitting our objective for the next 5 years is in relation to the external context. Honing our emergency response capability is a priority for responding to the effects of conflicts, natural disasters and extreme climatic events.

The countries affected by protracted crises are confirmed to be those in the spot light - Yemen, Syria, South Sudan, the Democratic Republic of the Congo, Somalia, Venezuela - but the list is enriched from year to year; the situation in Haiti, for example, is extremely critical and constantly worsening. In 2022, the conflict in Ukraine was added too, with collateral effects going far beyond the national borders

and spilling over into remote regions (the Horn of Africa, for instance). Populations continue to move from the regions of origin to neighbouring countries, up to reaching the most distant continents.

CESVI responds to the humanitarian needs of people affected by sudden emergencies, increasingly hit by climate change and protracted crises, by providing assistance and protection, boosting disaster preparedness and management capabilities, and supporting the recovery of livelihoods or alternative livelihood solutions, especially for people forced on move.

CESVI's action is guided by the Humanitarian Principles of humanity, impartiality, neutrality and independence. According to such principles, CESVI designs the most appropriate intervention based on the analysis of the urgent and unmet needs of the affected population. Each intervention is implemented in coordination and complementarity with the other

humanitarian players. CESVI applies technical and responsibility standards to minimise any type of risk for the people involved in our interventions.

There are two characteristics that make CESVI's humanitarian response particularly remarkable: multi-sectoral approach and timing.

The latter is important to bring timely help to populations in need, both in countries where we are already working and in areas where we are not there yet. The multi-sectoral approach is equally vital: it allows to respond to urgent needs by focusing on a variety of sectors, favouring an integrated response.

The other characteristics are: ability to interact with local organisations, locally rooted, network with international organisations, participation in coordination groups to bridge gaps and avoid unnecessary overlaps.

Another characteristic is the flexibility for modulating interventions over time: what is useful in the very first emergency and what is to be provided in the medium and long term.

In 2022 we had, among others already in progress, two major crises that required as many interventions. Two very different and equally serious events, a conflict spreading beyond national borders and a natural disaster of epochal dimensions: the war in Ukraine and the floods in Pakistan.

Like in all conflicts, in addition to the countries directly involved, the effects also spread like wildfire to neighbouring countries and beyond. CESVI, never been in the region before February

2022, intervened in Poland, Romania and Hungary through its own staff and selected national organisations to provide adequate support to people in transit and seeking safe shelters.

Psychosocial protection and support are the sectors that we have prioritised for the response to this crisis.

A tangible sign of reconstruction then came from the rehabilitation of the nursery school in the area of Buch: safe spaces for the most vulnerable groups, coping with the harsh winter temperatures, to provide heated and connected places even in the event of a power failure.

In Pakistan, on the contrary, where we have been for many years, we used our local and very experienced staff to counter the effects of the floods that have hit large regions in the south of the country.

The knowledge of the dynamics of the country, the capillarity on the territory, the flexibility and the multi-sectorality have allowed our staff to respond to the needs of a population affected by recurring and in this case particularly serious climatic emergencies.

The damage suffered affect the previous socio-economic crisis of the Asian country, therefore our intervention has to respond to the need to rebuild a social fabric damaged from many points of view. The actions put into practice include activities that can guarantee food security of people in need, the supply of means of subsistence and activities ensuring hygiene in such a precarious context.





**ABOUT**

CESVI took action immediately after the invasion of Ukraine, providing emergency support to refugees fleeing to neighbouring countries as well as to the most vulnerable population in Ukraine, adapting the response to the needs of the population affected by the conflict.



**WHAT IT MEANS**

1. First emergency support to Collective Centres and Displaced populations in conflict-affected areas of Ukraine.
2. Support to Refugees: reception and provision of basic services, protection and psychosocial assistance to women and children fleeing to Poland, Hungary and Romania.
3. Mental health and psychosocial support for adults and children
4. Child safe space and rehabilitation of indergartens damaged during the invasion.
5. Targeted support during the winter season to face bad climatic conditions and lack of resources.



**WHO WE TAKE CARE OF**

Refugees, women and children escaping from the conflict to neighbouring Countries. Internally displaced populations in several conflict-affected areas within Ukraine. Returnees' families in the liberated areas, with a focus on the most vulnerable (elderly and persons with disabilities).

**FOR MORE INFORMATION**

On 24 February 2022, the Russian Federation launched an illegal invasion of Ukraine; ground forces of the Russian Federation rapidly gained control of large areas in the north, east and south, while missile and rocket attacks of the Russian aviation and artillery wreaked destruction all throughout Ukraine.

More than 1 year after, fighting continues in the east and the south, with the front line continually shifting, and many areas becoming newly accessible to humanitarian players, responding to a steadily increasing number of people in severe, humanitarian needs.

In October 2022, the attacks against energy infrastructure intensified, further disrupting public services, including provision of water, electricity, heating, health care, education and social protection.

Given the scale of the crisis and the needs, CESVI immediately engaged its emergency team and resorted to its own resources to set up an effective humanitarian response.

Since the first days of the conflict, CESVI has provided support to the Alliance2015 partners already in the country (ACTED and PIN) to provide hygiene kits and cash support to collective centres and families in Ivano-Frankivsk and Lvivska Oblasts.

The UN estimate that over 4 million people left Ukraine to seek protection and support across the region. As the flow of refugees into neighbouring European countries intensified, since March 2022 CESVI initiated interventions in Poland, Romania and Hungary.

In Poland (Lublin), CESVI activated a shelter project for women fleeing war together with their children, providing food, accommodation and support.

In Romania, in Sighet, CESVI supported women who chose to stay on the boundaries with their children hoping to return home, offering educational services, recreational activities and psychosocial support. In Isaccea and Tulcea, in the south, CESVI supported refugees in transit, guaranteeing first reception, distribution of meals and drinks, recreational activities for children and psychological support.

In Hungary, in Záhony, CESVI installed a 200 square metre heated tent, that served as the main entry point for refugees arriving by train, providing a safe and warm place for basic services and recreational acti-



vities, and a kindergarten for children.

In Ukraine, CESVI's activity main focus was in Bucha, where atrocities perpetrated by the Russian Armed Forces during the occupation from 27 February to 31 March 2022 have been uncovered.

The twinning program between the cities of Bucha and Bergamo was facilitated and CESVI interventions covered a wide range of sectors during 2022:

**• PSYCHOSOCIAL SUPPORT FOR CHILDREN AND ADULTS:**

A psychosocial support centre has been set up in the city of Bucha in collaboration with Bucha City Council, where a team of specialised psychologists and case managers provides MHPSS support to the war-affected population, adults and children, in Bucha Hromada

**• SAFE SPACE FOR CHILDREN:**

CESVI created the Bucha daily care centre, a safe space for boys and girls who have returned to Bucha after the occupation. Expert educators trained in protection and resilience issues provide recreational services and psycho-social support activities.

**• KINDERGARTEN PROJECT:**

The restoration of the Rainbow Kindergarten, damaged by bombings and the occupation by Russian soldiers, was completed: 300 children were thus able to start attending it again. Five kindergartens in Bucha Hromada were furnished with mattresses and bedding items. Those kindergartens were occupied during the invasion of the area and used as a support base by the Russian soldiers.

**• HEATING POINTS PROJECT:**

CESVI supported the Municipality in setting up 39 "heating and resilience points", heated structures where the civilian population could take refuge in the day, especially during alarms, to keep warm, find comfort and receive blankets, food and hot drinks.

Moreover, the collaboration with Alliance2015 partners continued throughout the year: since March 2022, a Joint Emergency Response has been implemented by WHH, Concern and CESVI, together with local organisations, providing in-kind goods, cash money and protection, initially in the West (Khmelnyskyi and Ternopil), and then in the newly liberated areas of the East (Poltava, Sumskyi and Zaporizka).

**725** psychological counselling sessions provided by qualified professional figures

**520** refugees, mainly women and children, having access to safe spaces, coverage of basic needs, recreational activities and psychological services

**500** children returned to school thanks to the rehabilitation of a kindergarten and the equipment of the other 4

**360** children and 151 parents benefiting from recreational and psychosocial activities in Bucha

**200 sqm** heated tent and 1 playground set up on the border between Ukraine and Hungary

**114** refugees supported with accommodation and coverage of basic needs for 3 months in Poland

**50** professional figures trained in managing post-traumatic conflict stress and building resilience

**39** "heating points" equipped for the winter 2022-2023



**ABOUT**

A comprehensive multi-sectoral humanitarian assistance to provide emergency relief and early recovery to the worst-affected and most vulnerable communities in Sindh and Balochistan.



**WHAT IT MEANS**

1. Provision of multi-purpose cash grants to mitigate the effect of the flood and offset negative coping mechanisms by the communities.
2. Rehabilitation of Household-Based Latrines, Communal Sanitation Facilities at Educational and Public Health Facilities.
3. Provision of emergency NFI, shelter kits and food packages.
4. Hygiene promotion at community level.



**WHO WE TAKE CARE OF**

1. Most vulnerable households affected by the flood.
2. Households displaced due to the flood.
3. Households displaced and now coming back home.

**FOR MORE INFORMATION**

The devastating monsoon rains in Pakistan have caused severe flooding in various regions across Pakistan, affecting over 33 million people and destroying over 1.5 million houses. The National Disaster Management Authority (NDMA) has reported over 1,314 deaths (55% women and children) and 12,703 people injured in 116 districts across Pakistan. The floods have not only displaced millions of people but forced them to take refuge in temporary settlements under open skies, deprived of basic amenities including food, water, and items of household use. The existing vulnerabilities due to the current economic and political crises in Pakistan have been massively exacerbated due to the damage to lives, livelihoods, and infrastructure as a result of the massive floods that continue to submerge nearly one-third of the country. CESVI interventions aim to provide immediate and life-saving emergency assistance and recovery assistance to the most vulnerable flood-affected communities in the worst-hit districts of Sindh and Balochistan. The projects will provide multi-sectoral interventions including Water, Sanitation, and Hygiene (WASH), Multi-Purpose Cash Assistance (MPCA), and food assistance to the worst-affected and most vulnerable families in the target areas that couldn't receive assistance from any other governmental or non-governmental funding source.

**65,000**  
people assisted with food packages

**54,222**  
people assisted with emergency NFI

**24,856**  
people assisted with emergency shelter kits

**22,808**  
people assisted with MPCA



**UKRAINE CRISIS**

On the 8<sup>th</sup> of March, right after the war started, I met for the first time the Ukrainian people and saw their pain and their worries, their lives, compressed into a suitcase or a plastic bag. The humanitarian hubs, the train stations, and the collective centres were full of wives, mothers, sisters, IDPs, and children stuck at a crossroads, waiting for indications. Nothing was asked for but they received what was given with lots of gratitude and dignity. Now the children have come back to their cities because a safe space has been opened for them ; they are back to their classrooms bombed because the kindergarten has been repaired and equipped. Women and children could stay warm and safe because food and shelter have been made available by CESVI.

**IRMA GJINAJ**  
CESVI Head of Mission Ukraine

**UKRAINE CRISIS**

Coming from an education and communication background I find the activities focused on children very important. The formal education system is currently not working properly. Due to 2 years of pandemic and the current state of war of our country, a big part of the school education is provided online. I can see this negative impact directly in my 11-year-old son who is not so motivated to follow the lessons and doesn't want to go out home anymore. The recreational activities involve the children in "offline" communication and stimulate their manual and cognitive development. While socialising with other children they can also behave/ act like... simple children.

**NATASHA LEVCHENKO**  
Coordinator, Ya Buchanets  
CESVI's partner for the emergency response project for Ukrainian families and children in Bucha, Ukraine

**PAKISTAN**

Under the ECHO project "Humanitarian Assistance for Vulnerable Flood-affected communities in Pakistan" I have been given an opportunity to deliver technical awareness sessions of capacity building to marginalised, affected and less privileged segments, especially women. Here in Sindh Pakistan females are rare in the field of Engineering, and they have fewer working opportunities. During the technical lessons delivered to the beneficiaries, they responded that they were very happy and felt comfortable with the training and that the training was raising the level of responsibility among the affected communities, and that finally they could supporting males in rehabilitation activities. The participation of females in such programmes, as said before, is extremely rare. This strategy of female participation has brought an exceptional and positive technical change in rehabilitation activities.

**ABDUL JABBAR**  
MoJunior Engineer  
CESVI Pakistan Sukkur Base

**PAKISTAN**

Under the BHA project "Humanitarian Assistance to 2022 rain and flood affected communities in Pakistan". I got the opportunity to serve for the affected population of Khairpur Sindh Pakistan District. As a community mobiliser, I formed village committees and sensitised male community for giving opportunity to females to participate. Becoming part of village committees, females played a vital role in the identification of the most vulnerable persons and in identifying the needs of females overall. Female members of village committees quoted that they are now much more confident and happy as their voices are heard. I feel satisfied, and I believe that, thanks to activities and female engagement, the most vulnerable and deprived families have got relief assistance, which has fulfilled their basic needs.

**KAUSAR PARVEEN**  
Community Mobiliser  
CESVI Pakistan Sukkur-Base



## 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 Formula program described below is the most representative and dimensionally important experience within the cascade grant activities carried out by CESVI during 2022.

## ITALY – GREEN, SOCIAL AND JOB: THE “FORMULA” PROGRAMME



### ABOUT

“Formula Green, Social and Job” is an initiative promoted by Intesa Sanpaolo that aims at supporting good practices national-wide 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.

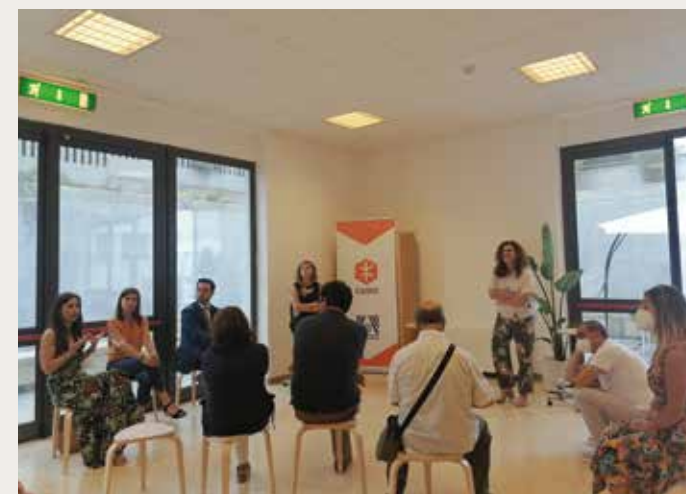


### WHO WE TAKE CARE OF

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 national-wide, 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. In 2022, around a hundred organisations were invited to submit project ideas. The selection selected 36 projects suitable for funding, all throughout Italy. These projects are mainly interventions in the socio-educational field for minors and youths, pathways for the occupational integration of disadvantaged people and actions for the redevelopment of spaces meant for local communities. Other areas taken into consideration were: redevelopment of green areas; involvement of children and young people on the issue of environmental sustainability; pathways for the autonomy of people with disabilities.



**3,600,000**  
€ raised

**4,618**  
indirect  
beneficiaries

**1,159**  
direct  
beneficiaries

**36**  
projects selected  
and started



## 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 2022.

## ETHIOPIA - EMERGENCY RESPONSE TO DROUGHT IN BORENA ZONE



### ABOUT

The objective of the project is to reduce the vulnerability of pastoral and agro-pastoral communities to drought-induced hazards.



### WHAT IT MEANS

1. Diversification of livelihoods.
2. Response to climatic emergencies.
3. Reduction of early school leaving.



### WHO WE TAKE CARE OF

300 households, 13 schools and 2,903 students in the Borena zone.

### FOR MORE INFORMATION

Drought in Borena zone in 2021 affected pasture and crops and contributed to livestock mortality, worsening food and nutrition situation and fuelling tensions between communities, leading to displacement. Drought affected also education, increasing drop out rates.

In this context, CESVI and Ayuda en Acción (AeA) have been implementing a consortium project since November 2020 in the most affected area. The project “Livestock insurance for pastoralist resilience building in Moyale, Miyo and Dire districts of Borana zone, Oromia Regional State, Ethiopia” financed by the “RESET PLUS Innovation Fund of the EU” focuses on issues such as Disaster Risk Reduction and Livelihood Diversification, boosting vulnerable pastoralists' resilience to climate shock, particularly women and youth, and building their disaster risk management capacity and productivity with wider access to digital technologies. Given the presence of some partners in the areas affected, and the high impact of the emergency on the beneficiaries of the ongoing activities, CESVI and AeA decided to apply to EFA.

The objective of the project is to reduce the vulnerability of pastoral and agro-pastoral communities to drought-induced hazards.

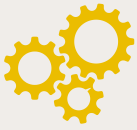
The activities implemented include: the selection and verification of 300 drought households affected in Madacho and Dida Jarsa kebeles, the establishment of livestock aid committees, the transport and distribution of feed and medicines for farm animals, the distribution of scholastic material to 13 schools (2,903 students).



**2,903**  
students who  
received school  
supplies

**300**  
direct  
beneficiaries

**13**  
number of  
schools where  
school supplies  
were distributed



**ABOUT**

The objective is to improve access to food and ensure that crisis-affected people consume an adequate and nutritious diet in times of need. More specifically, the project aims at meeting food and nutrition needs of refugees in Palabek through timely and effective management of food and cash distribution.



**WHAT IT MEANS**

1. Nutrition-centred programs.
2. Market strengthening.
3. Promotion of highly nutritional livelihood means.



**WHO WE TAKE CARE OF**

Refugees in Palabek.

**FOR MORE INFORMATION**

CESVI has been a WFP implementing partner on General Food Assistance (GFA) in Palabek since 2018 and is now implementing GFA alongside 2 co-partners (ROPO and SORUDA). Palabek refugee settlement has been hosting South Sudanese refugees since 2017, when the settlement was founded. Since then those who have been involved have largely depended on in-kind food distribution from the WFP. To support a paradigm shift with respect to building resilience and self-sufficiency of the people involved, while promoting nutritious food security, CESVI, together with its co-partners, is implementing a series of complementary activities. Some of these interventions include: grow vegetables through the Perma Garden Approach, rearing of rabbits, ducks and poultry, advocacy for increased food crop production, support to Village Savings and Loans Association (VSLAs) to provide saving and loan services to entrepreneurs, large scale agricultural food production through the Food Basket Model.

**65,575**  
people benefited

**33,443**  
females

**32,132**  
males



**ABOUT**

The project, fully financed through non-institutional donations, aimed to increase the resilience of jobless people previously working in the touristic sector in rural and peripheral areas surrounding Bagan, Dry Zone.



**WHAT IT MEANS**

1. Locally rooted projects .
2. Support to ethical entrepreneurship .
3. Rural development with sustainable and inclusive growth.



**WHO WE TAKE CARE OF**

Unemployed young women and men, previously working in the touristic sector, affected by COVID-19. One association of local producers in rural and peripheral areas.

**FOR MORE INFORMATION**

CESVI has implemented a one-year Project for the communities of the Bagan area that needed an economic recovery. Young jobless people were provided with materials, financial assistance and useful skills, so that they can become managers of micro-businesses in agriculture, livestock and off-farm livelihood activities.

Beneficiaries from 30 villages received support, information and supplies to start vegetable cultivation, mushroom cultivation and small-scale livestock rearing of pigs, goats and poultry. Vegetable dehydration and food processing techniques courses, as well as packaging and marketing training courses were also provided to those who wanted to open their own business.

Another particularly remarkable activity in the Dry Zone for its productive and employment effects concerned 50 households, who received business start-up training and partial financial support for the establishment of rural home shops and groceries boosting local trade. Additionally, the Project has focused on strengthening technical and managerial business skills of the neo-business-owners, providing on-the-job training on agro and non-agro-based productive practices and on-the-job training on vocational and business skills.

The project has been put into practice in partnership with the Climate Smart Agriculture Development Association (CSADA), a local organisation based in Nyaung-U Township, created with the support of CESVI to extend Climate Smart Agriculture (CSA) practices in the region. The members of the association also received support in order to strengthen the organisation's technical and administrative capacities. The CSADA is responsible for the revolving fund scheme, that aims to increase the number of beneficiaries in the mid-term with a self-implemented process: those who received assistance and supplies from the Project, in both cash and kind, repaid a small percentage of their takings, so that these resources could be reinvested to provide more beneficiaries with business start-inputs.

**4,302**  
indirect beneficiaries

**956**  
beneficiaries of profit-generating activities

**880**  
people who have started agricultural and non-agricultural micro-businesses

**152**  
members of the local CSADA association who have improved their technical and administrative skills



**ETHIOPIA**

After a long period of drought in Ethiopia, I was really happy to deliver veterinary drugs and animal feed for 300 families to protect the core breed livestock. The beneficiaries were very happy when they received veterinary drugs and feed bales, because, due to the drought, natural pasture was depleted and not available for animal feed; the animals were so emaciated that they were not good for sale, and the veterinary drugs were hardly affordable for the communities affected by drought. EFA project protected animal losses by providing animal feed and veterinary drugs supplementation at the right emergency time. 600 cattle were saved, 1 HHs per 2 cattle head for 300 HHs, 37 Female HHs headed and 263 Male HHs were benefited by the project in the Borana Zone.

**BORU TURE**  
CESVI Community Facilitator

**UGANDA**

Following the prolonged reduction in food rations, below the basic survival line, to the refugees in Palabek, as a member of CESVI's staff who has always delivered food and also information about reduced food rations, I consistently met refugees in painful and difficult situations. We implemented a food model for sustainable food production for a few refugees as a pilot project. In 2022, we supported refugees in cultivating at least two acres of maize, cassava and beans. In April 2023, Adeo Betty (36 yrs old refugee) said to me: "The seeds you gave me last year are helping me feed my 10 family members; I feel motivated; we have now planted an additional 3 acres of maize as I don't want to fall into hunger anymore. Your support has allowed me a new life". As a humanitarian worker I felt very motivated to strive and change several lives for the better.

**GERALD OLARA**  
CESVI Site and Verification Manager  
Palabek refuge settlement,  
Lamwo District: Uganda

**MYANMAR**

It was really heartbreaking to see young people lose their jobs due to the COVID-19 and the political crisis. Now, we have been able to create jobs for them with the program of this project. Our beneficiaries have been able to establish micro businesses that enable them to make a living. Best of all, they can rebuild their confidence. What a pleasure to create such opportunities for them!

**AMY THEIN**  
CESVI Township Coordinator/  
Agriculture Officer

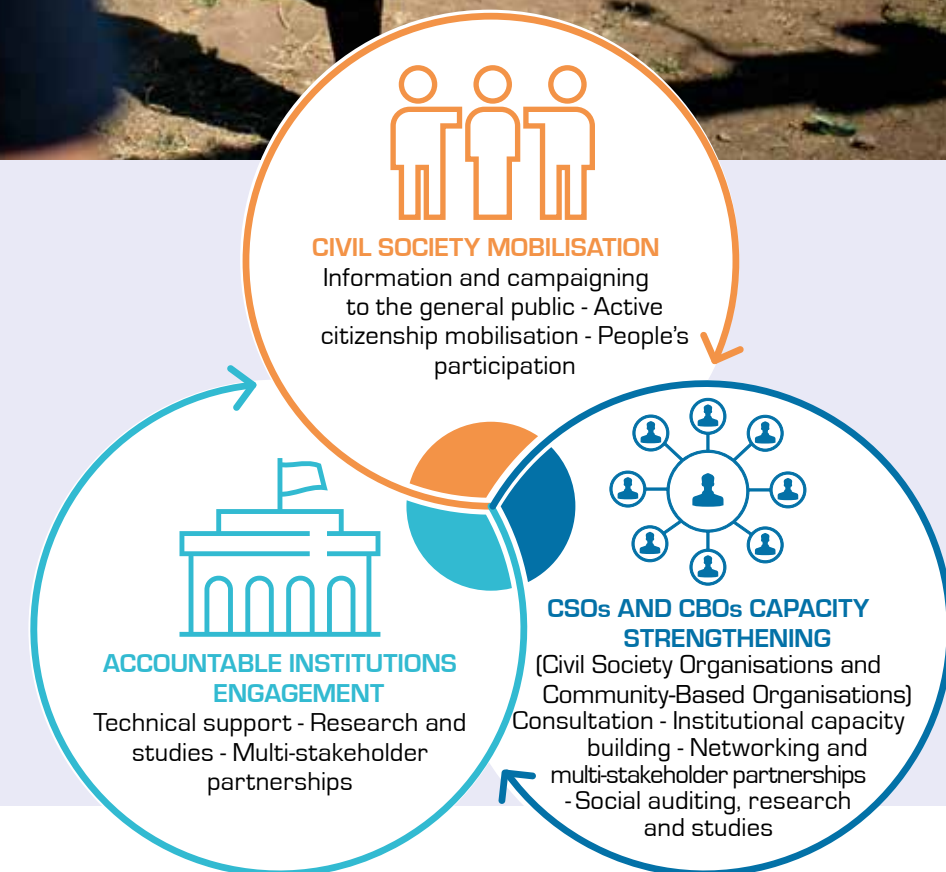


**Strategic objective**



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.





**ABOUT**

In Italy and Europe, CESVI promotes awareness campaigns to encourage global solidarity culture, especially among the youngest.



**WHAT IT MEANS**

- 1) Raise awareness on global citizenship topics, promote critical understanding and the mobilisation of civil society on 2030 Agenda and the SDGs, and on the implications they entail for Italy and the rest of the world.
- 2) Encourage students, young people and adults to be more responsible and active individuals through their involvement in various initiatives.
- 3) Support citizens to be more active at local, national and international level, and promote inclusive and sustainable policies for all.



**WHO WE TAKE CARE OF**

Students and young people, national small organisations working in the educational and environmental sustainability sectors.



**FOR MORE INFORMATION**

Projects "1Planet4All: Empowering youth, living EU values, tackling climate change" and "More sustainable and inclusive cities" aim to support young people in fighting climate change by improving their understanding on the topic, as well as by teaching mitigation strategies, in order to become real promoters of change, offering new solution co-designed with local stakeholders. Thanks to this process, local institutions and decision makers can embrace a new transformative approach to make cities more sustainable and climate-smart. Within both the projects, CESVI financed – through the cascading grant process – 3 small organisations in Lombardy to allow them implement environmental actions locally, co-designed with local institutions and young people. CESVI financed the following organisations:

Innova21 with the project “BOSCO2 – Buon Ossigeno Senza CO2” that engaged children’s councils in Barlassina and Varedo to create two new planting areas.

Acli di Novate with the project “Piantiamola! gesti di cura per il pianeta e le persone che lo abitano” that, in collaboration with the local administration and Parco Nord, engaged young people and citizens in cleaning green areas, creating planting areas and in laboratories for pupils.

Lisola che c’è with the project “Salta in bici”, implemented in Olgiatese area, engaged young people and citizens in activities aimed at promoting sustainable mobility. Local events, cycle route mapping activities and a co-design path between young people and the local administration were therefore carried out.

CESVI, with a capacity building path, helped small organisations to hone their fund management skills and improve effectiveness within their area and their relationship with with the stakeholders.

**5,000** people (families, teachers, school youth, citizens) beneficiaries of actions activated by young people

**1,164** people activated as part of the proposals by the financed bodies, of which 572 are young people

**12** territorial activation events to create spaces for dialogue between local administrations and activated citizens

**3** Italian third sector entities took advantage of an accompaniment and capacity building course managed by CESVI



**ABOUT**

The action aims to reduce the impact of multi-hazard disasters on at-risk communities by strengthening their capabilities, and enabling PDMA (Provincial Disaster Management Authority) in Sindh to implement timely responses through early warnings & anticipatory actions.



**WHAT IT MEANS**

1. Enhancing the preparedness of local authorities for effective implementation of risk-informed anticipatory actions.
2. Enhancing the existing Management Information System (MIS).
3. Public awareness of DRR by disseminating critical early warning messages to communities at-risk.



**WHO WE TAKE CARE OF**

Communities at risk of multi-hazard disasters (floods and cyclones). Local committees and local authorities. Coordination among multiple players for social protection.



**FOR MORE INFORMATION**

ACF and CESVI are collaborating on an ECHO funded project "Strengthening Disaster Preparedness System in Sindh". The project aims to improve the preparedness of the Provincial Disaster Management Authority (PDMA) in Sindh, for slow and rapid onset of multi-hazard disasters such as floods and cyclones. The project is being implemented at the provincial level, with a focus on two districts, and is developing a provincial anticipatory action framework, enhancing the existing Management Information System, improving local preparedness through information, communication, and public awareness. The project will also engage stakeholders in social protection and support the mapping of trained community resource persons/volunteers to be first responders. The PDMA will also advocate for increasing Disaster Risk Management financing in Sindh.

**316** HHs served with cash assistance

**50** community representatives (41 males and 9 females) identified and hired for the piloting of the Impact-based Forecasting exercise





**ABOUT**

CESVI worked in partnership with ARIJ (project leader), HPI and UCS in order to better identify the needs of 11 communities in East Jerusalem within 4 main sectors: Sanitation Services and Water, Education, Health and Infrastructure. Using a participatory approach, a clear image of the communities' needs has been drawn to develop a 3D visualisation tool web site for advocacy and planning.



**WHAT IT MEANS**

1. To develop innovative tools for awareness and information dissemination.
2. Technical support and studies on wash and waste.
3. Data collection and participation of civil society representatives and grassroots players.



**WHO WE TAKE CARE OF**

Communities at risk of displacement  
Local committees - of civil society representatives and grassroots players  
CBOs (Community-Based Organisations), local associations and NGOs.

**FOR MORE INFORMATION**

Information on the actual conditions in East Jerusalem (EJ) is either incomplete or outdated and aggregated at large scale which is not useful in assessing needs at community level. The data is not accessible or available for grassroots, CBOs, Palestinian and international NGOs and other institutions. Furthermore, even those institutions close to local communities, target groups, and beneficiaries, often lack resources, sufficient information and access to deliberation mechanisms, lobbying and advocacy tools. Civil society efforts to network and cooperate have proven to be fragmented and furthermore there is still a lack of a common identity and voice for the Palestinian CSOs, which, in turn, makes CSO's voice unheard, especially in development planning.

**3,700**  
families subject to a study on their socio-economic condition

**12**  
community profiles defined to identify their needs

**1**  
3D website launched

**VOICES FROM THE FIELD**

**ITALY**

The educational paths provided for by the project, finally in presence, allowed students to test themselves in the co-planning of laboratories for their peers and in the implementation of environmental activities for their own area. The organisations that received the cascading grant have honed their fund management skills and improved effectiveness within their area and their relationship with the local stakeholders.

**ALESSIA SACCHETTI**  
CESVI Project Manager



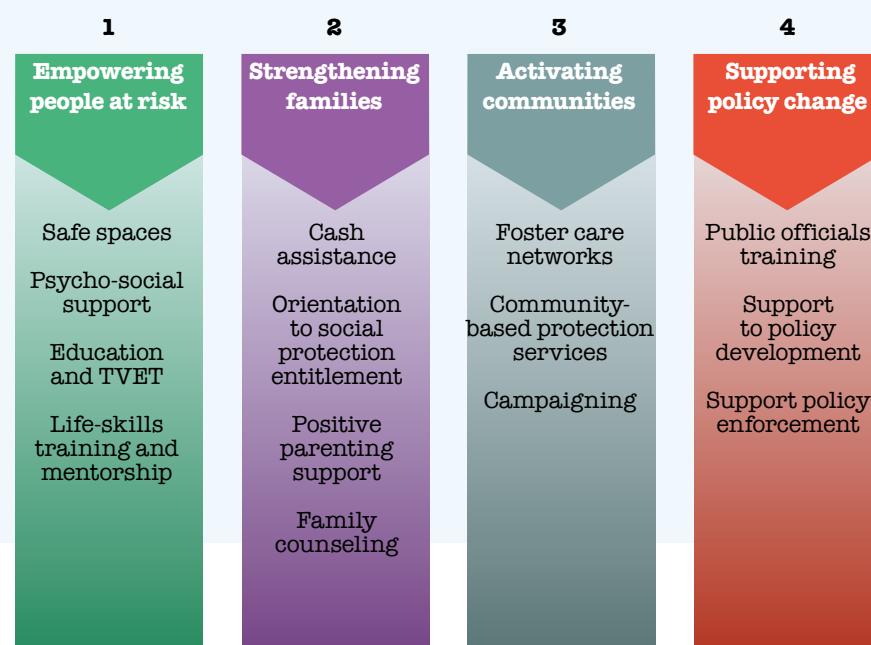


## Strategic objective



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



### WHAT IT MEANS

1. Promotion of resilience processes of vulnerable families.
2. Specific training to prevent neglect and maltreatment.
3. Multi-stakeholder approach.



### WHO WE TAKE CARE OF

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

### FOR MORE INFORMATION

In 2022, the projects carried out by CESVI aimed at increasing the capability to prevent, identify and respond to cases of child maltreatment in Italy. The European project PEARLS for children – implemented by CESVI in Bergamo, in Lithuania and in Poland by local partners – enabled the construction of skills, relations and collaborations amongst professionals and public/private stakeholders to prevent, intercept and manage cases of child maltreatment and/or abuse. In 2022, 68 Italian professionals, including midwives, paediatricians, psychologists, teachers, educators, social workers and police officers, from the “Ambito Territoriale di Bergamo” (Municipalities of Bergamo, Gorle, Orio al Serio, Ponteranica, Sorisole and Torre Boldone), were trained on the “Tutors of Resilience” model, that boosted their skills in identifying and responding more promptly and appropriately to cases of child abuse and neglect. In parallel, the Group on child maltreatment and neglect, which started in 2021 within the Municipality of Bergamo, involved 28 public and private social players (i.e., local Ombudsperson for children and adolescents, Social Services, Anti-violence Centres, Schools, Paediatricians) in drafting a multi-stakeholder strategy aimed at improving primary prevention and care of vulnerable minors and those at risk of maltreatment.

During 2022, CESVI’s action to prevent and combat child maltreatment was also extended to a national level, including the territories of Pescara, Bari, Naples and Catania. Thanks to the project TenerAmente verso un’infanzia felice (Tenderly towards a Happy Childhood) financed by “Con i Bambini”, five Spazi tEssere (family spaces) was launched with the aim of enhancing social-educational services to support vulnerable families with children aged 0-6. In those contexts, the multidisciplinary team, that was trained all along the project, promoted the experimentation of tools for early detection of child maltreatment risk factors and for the support of families according to the paradigm of assisted resilience.

Eventually, starting from the experience gained in the field, in 2022 CESVI launched the programme Houses of Smile in Italy, to protect minors and vulnerable adults.



**OVER 280** minors and parents supported in socio-educational activities

**190** citizens involved in information and awareness events

**171** operators trained on issues related to the prevention of child abuse

**28** professionals involved in drafting a shared local strategy



**ABOUT**

CESVI provides case management services to GBV survivors and victims of trafficking in Zulia and Falcon State. The action includes the provision of and access to integrated services such as psychological support, legal assistance, referral to in-house and external specialised services, as well as prevention and capacity building activities.



**WHAT IT MEANS**

1. Case management services for at risk cases, GBV survivors and victims of trafficking and of Sexual and Reproductive Health Services.
2. Improvement and management of safe spaces for the protection and care of GBV and for victims of trafficking survivors.
3. Prevention strategies to reduce GBV and protection risks (information, awareness, counselling support).



**WHO WE TAKE CARE OF**

Vulnerable people affected by socio-economic crisis and internal conflicts, in particular women and girls exposed to or at risk of violence, trafficking, and their children.

**FOR MORE INFORMATION**

The project, funded by ECHO, responds to the humanitarian and socio-economic crisis in Venezuela. The outflow of refugees and migrants from Venezuela is currently one of the largest displacement crises in the world, with more than 7.1 million people having fled their country. The current global context, and the lingering effects of the COVID-19 pandemic, have compounded an already difficult situation for Venezuelan refugees and migrants, and for their host communities—especially women and girls. The project is being put into practice in consortium with COOPI (project leader), Solidarité International, Premiere Urgence International and Acted, which is working in the states of Falcón, Zulia, Delta Amacuro, Distrito Capital, Bolivar Miranda, Sucre.

The Consortium carries out a multi-sector integrated intervention aimed at improving the living conditions of the most vulnerable people in Venezuela and, more specifically, improving their access to humanitarian assistance, protection, and primary health services in a protective environment. The action ensures that comprehensive and integrated life-saving care is provided in a safe, accessible, accountable and participatory manner, in line with international guidelines and minimum humanitarian standards.

The action also includes provision and access to integrated services such as psychological support, legal assistance, referral to in-house and external specialised services, as well as prevention, awareness raising and capacity building activities. As part of CESVI's response, the intervention ensures a comprehensive response to VoT and GBV cases by opening 2 temporary emergency shelters in Falcon and Zulia states.

**3,108** beneficiaries reached through case management and outreach services.

**2,850** people (1,973 women and 877 men) used protection services.

**1,592** minors reached by case management and outreach services

**259** beneficiaries used sexual and reproductive health services emergency material support



**ABOUT**

The project fosters access to quality integrated protection services, strengthening the community network of civil society organisations engaged in gender-based violence response activities, with the ultimate aim of strengthening the resilience of vulnerable women and girls.



**WHAT IT MEANS**

1. Improved protection capacity of women survivors or those at risk of gender-based violence by facilitating their access to quality integrated services.
2. Strengthening of community network of civil society organisations engaged in activities in response to gender-based violence.



**WHO WE TAKE CARE OF**

Vulnerable women and girls (GBV survivors or those at risk of GBV) from hosting, displaced and refugee communities, with no distinction, assisted by quality integrated protection services. Frontline employees who provide protection services for GBV survivors involved in capacity building Community Civil Society members and community members (including medical staff, police, influential political and religious leaders, elderly), that will acquire skills in identification, management and follow-up of cases (including safe referral).

**FOR MORE INFORMATION**

Although great strides have been made in Iraqi Kurdistan to support protection services for women, there are many needs left to be dealt with. While there is a protection mechanism working in Duhok, albeit lacking of some major requirements, in Halabja, basic protection services are almost completely absent.

Women from the displaced and host communities feel that they do not have the same rights and do not enjoy the same freedoms as men. Social norms place the onus on women to manage the household and bring up children, for the well-being of the entire family. This responsibility comes before the right to education or employment. The most common form of violence to which women in the two communities are exposed is psychological and emotional abuse. This is usually followed by early marriage, physical assault and threats of violence. Especially among the Syrian refugee community, boys aged 17 and under are less likely to marry than their female peers. Most women are not aware of the chance of seeking help if any form of violence occurs.

The project, financed by AICS, is active in the area of Dohuk and Halabja. It not only offers psychological, legal and mental health support to women victims of violence, but also entails an active involvement of local authorities and civil society to put into practice and strengthen protection services in their communities. Such services are guaranteed by the project staff (GBV specialists, mobile support clinics) and by strengthening the existing protection systems.

**81,818** members of the host community (of which 24.5% women and 75.5% men), refugees and displaced persons made aware by campaigns on gender equality issues

**307** (284 women and 23 girls) GBV cases received case management, legal and MHPSS services in both Halabja and Duhok governorates.

**114** (82 women and 32 men) members of civil society organisations attended the GBV training courses

**89** (63 women and 26 men) frontline operators from DCVAW, DOLSA, Nawa shelter and CESVI Mobile team participated to training courses



**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 vulnerable individuals. CESVI provides MHPSS, cash assistance, and non-food items. In Libya CESVI also works on education through providing non-formal education and fostering linkages with formal education. As migration is turning out to be a key characteristic in the North Africa Region, CESVI has developed particular expertise in working with people on the move, tailoring assistance to their needs and gaining a deep understanding of migratory dynamics in the region.



**WHAT IT MEANS**

1. Need-based programming.
2. Coordination with local and international players.
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. In Libya, CESVI has ongoing projects in the East, South and West through local partners and/or direct field presence.

**FOR MORE INFORMATION**

In 2022, protection remains one of the most urgent needs in the Humanitarian Response Plan, with 803,000 people requiring some forms of humanitarian assistance, including 24% women and 30% children. Protection needs in Libya are due to 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, reinforce multiple obstacles to protection.

In 2022 CESVI worked in the urban areas of Tripoli, Zuara and Misurata 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 raising sessions. CESVI also works through community mobilisers and caregivers to bring its support to the most vulnerable members of the community. In 2022 CESVI's Protection Programme was funded by the European Union, UNHCR and UNICEF. CESVI also works to promote access to education opportunities for vulnerable girls and boys: Our services support children and their families to be more resilient and to have access to quality education services that meet their needs.

CESVI runs training on Protection for local organisations and local authorities to hone their technical knowledge. This has been particularly successful in Misurata where a strategic partnership has been agreed with the Ministry of Social Affairs (Misurata branch) to strengthen the local response to protection risks. Since 2019, CESVI has made Civil Society Engagement a key part of its programmatic approach in Libya by working with local players as equal partners.

**3,498**  
people supported with cash assistance for protection-related needs

**187**  
children with psychosocial support (at individual and group level)

**2,560**  
children supported with alternative care and non-formal and formal education solutions

**75** children supported financially to enrol in public schools

**1,627**  
at-risk individuals benefited from GBV (Gender Based Violence) and CP (Child Protection) case management

VOICES FROM THE FIELD

**ITALY**

It took a lot of effort to engage 4 law enforcement professionals for a training session on assisted resilience paradigm but, in the end, they showed great commitment to applying the "Tutor of Resilience" model in their daily work and they became certified facilitators of the model. They trained 15 law enforcement professionals that now have more skills and knowledge to deal with vulnerable children and families in their daily work.

**MAURA BRANDONI**  
CESVI Project Manager  
(PEARLS for children project implemented within Bergamo's district)

**VENEZUELA**

The Case management team was particularly appreciative of a personal teenager's growth, victim of violence, who was comprehensively looked after by CESVI team. We are pleased to know that her experience with us marks a milestone in her personal story as we contributed to a change in it, providing her with the tools needed for a new trustful start. Each case is a challenge for the case management team because each one is a different story and a different reality. For CESVI, each person has an unparalleled, unique and extraordinary value, which is why empathy and humanity are at the heart of our work.

**ANTONIO AVILA**  
CESVI Case Manager

**IRAQ - IRAQI KURDISTAN**

Governorate. They greatly appreciated the assistance provided by the CESVI team, and were grateful for the great response, coordination and collaboration achieved by the CESVI Halabja staff. In addition, Duhok Nawa Shelter Manager rated the Duhok CESVI team highly for the support they provided to GBV survivors protective services, logistics support, and life skills training.

**PAIWAST MAROUF**  
CESVI Project Manager  
KRI CESVI Office, Erbil

**LYBIA**

Shiraz, a 9-year-old girl, who fled Sudan to Libya with her mother, was identified through CESVI's community mobilisers and referred to the Child Protection team to receive case management services. Shiraz was enrolled into CESVI's non-formal education program in Tripoli, and also benefited from MHPSS sessions and individual sessions with a Psychologist. Shiraz and her mother also received cash-based assistance to support them to pay the rent. Since she has received CESVI's support, Shiraz has showed a major improvement in her self-confidence and has become more comfortable and friendly with her peers. When Shiraz first started the NFE classes she couldn't read and write, but now she can do it. Shiraz said: "It's always fun here; I love all my teachers and friends".

**ZAINAB ALTUSHANI**  
CESVI Project Manager



**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**

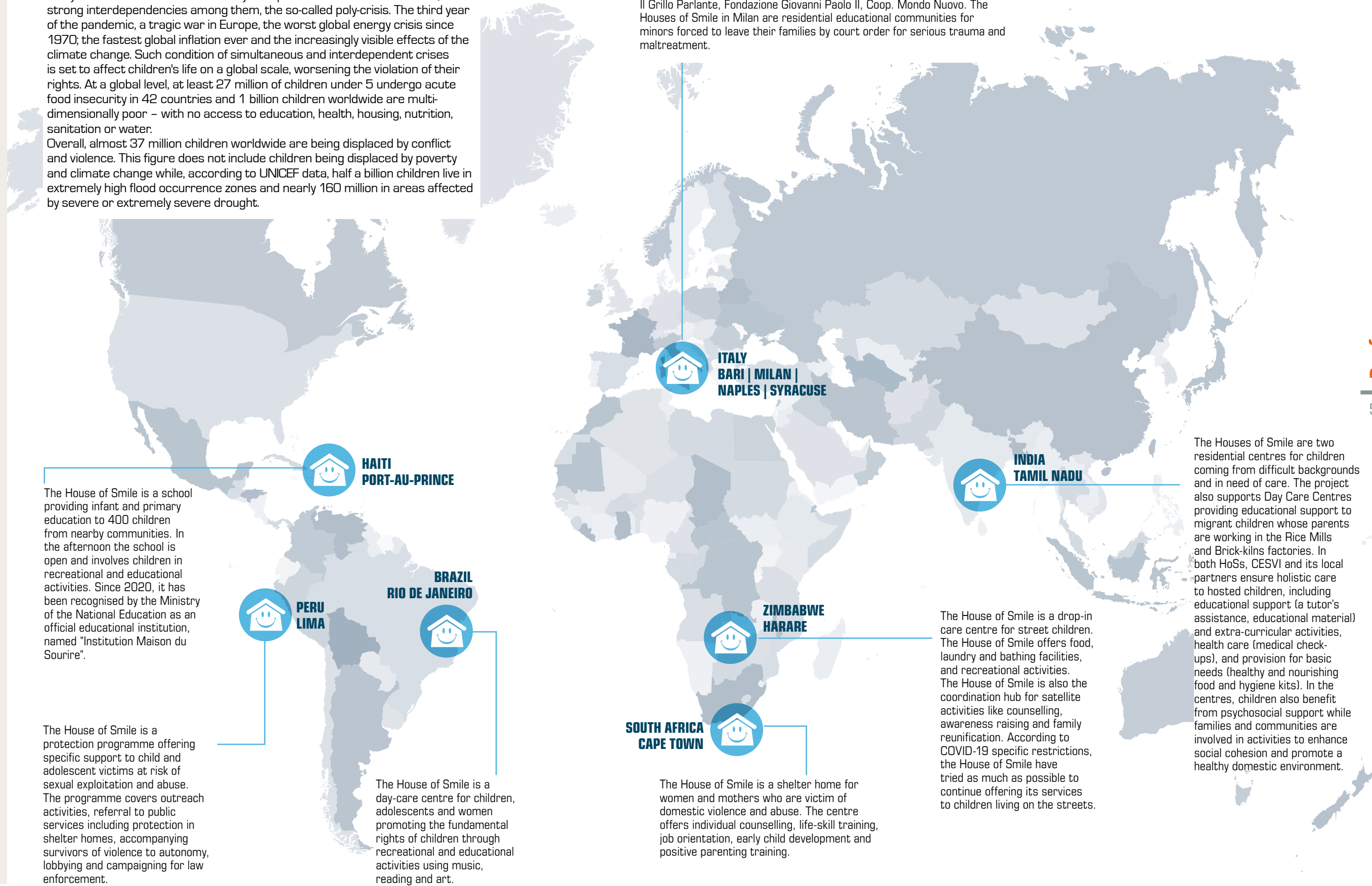
Children and women at risk of abuse, exploitation and neglect.

**FOR MORE INFORMATION**

The year 2022 was characterised by multiple near-simultaneous shocks, with strong interdependencies among them, the so-called poly-crisis. The third year of the pandemic, a tragic war in Europe, the worst global energy crisis since 1970; the fastest global inflation ever and the increasingly visible effects of the climate change. Such condition of simultaneous and interdependent crises is set to affect children's life on a global scale, worsening the violation of their rights. At a global level, at least 27 million of children under 5 undergo acute food insecurity in 42 countries and 1 billion children worldwide are multi-dimensionally poor – with no access to education, health, housing, nutrition, sanitation or water.

Overall, almost 37 million children worldwide are being displaced by conflict and violence. This figure does not include children being displaced by poverty and climate change while, according to UNICEF data, half a billion children live in extremely high flood occurrence zones and nearly 160 million in areas affected by severe or extremely severe drought.

Houses of Smile in Italy promote expression and sociability and enhance the capabilities of children, adolescents and their families through sports, psycho-motricity, artistic and cultural workshops. Houses of Smile offer psychological support to children and their parents. Programmes are provided to enhance beneficiaries' personal resource. Five Houses of Smile are active: two in Milan and the others three in Naples, Bari and Syracuse, in collaboration with local partners: Coop. Spazio Aperto Servizi, Coop. Il Grillo Parlante, Fondazione Giovanni Paolo II, Coop. Mondo Nuovo. The Houses of Smile in Milan are residential educational communities for minors forced to leave their families by court order for serious trauma and maltreatment.



**HAITI**  
PORT-AU-PRINCE

The House of Smile is a school providing infant and primary education to 400 children from nearby communities. In the afternoon the school is open and involves children in recreational and educational activities. Since 2020, it has been recognised by the Ministry of the National Education 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 the fundamental rights of children through recreational and educational activities using music, reading and art.

**ITALY**  
BARI | MILAN |  
NAPLES | SYRACUSE

**ZIMBABWE**  
HARARE

**SOUTH AFRICA**  
CAPE TOWN

The House of Smile is a shelter home for women and mothers who are victim 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, awareness raising and family reunification. According to COVID-19 specific restrictions, the House of Smile have 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



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.

## ITALY – PROGRAM FOR THE PROTECTION OF UNACCOMPANIED MIGRANT MINORS, NEW ADULTS AND REFUGEE FAMILIES IN ITALY



### ABOUT

Through its social inclusion projects, CESVI supports the implementation and sustainability of pathways for the inclusion of unaccompanied foreign minors (UFM), families and refugees from different backgrounds in reception communities. The projects help beneficiaries integrate, supporting them in daily life and facilitating their access to training, skilled work and regular housing, thus making them less exposed to the risk of exploitation, disadvantage and exclusion.



### WHAT IT MEANS

1. Achievement of independence in moving around and using services.
2. Construction of personalised training and work pathways.
3. Inclusion in host communities and housing placement.



### WHO WE TAKE CARE OF

UFM and young adults who have faced a migration path to reach Italy, refugees fleeing wars, families from different backgrounds hosted in Reception and Integration System (SAI).



### FOR MORE INFORMATION

The objective of the project "Support to the socio-economic autonomy of MSNA and neo-migrants, asylum seekers or those with recognised protection status" is to support work inclusion and housing autonomy of unaccompanied young migrants who arrive in Italy. Following the publication of a call for applications and a selection procedure, the project provided for the construction of individual pathways for young migrants suitable for participation. Based on their skills and aspirations, they were placed in pre-professional training courses followed by internships in local companies identified by the project partners. Some of them obtained fixed-term, open-ended or apprenticeship contracts. Courses on workers' rights and duties, safety in the workplace, soft skills and emotional management completed the training framework. Some of the beneficiaries were also supported in finding accommodation to support their exit from the host communities and promote autonomy. "Bergamo Casa Accogliente" and "Bergamo Cosy Home" projects, on the other hand, provided support to refugees fleeing from Afghanistan and Ukraine and to families of different origins hosted in first reception circuits in order to help them integrate into the arrival communities. The project partners accompanied beneficiaries to health services, facilitated the school enrolment of minors and adults, enrolled some children in recreational activities and helped some parents with the use of IT tools. They also dialogued with the host communities in order to raise awareness, to build a network of players to accompany migrants on their path to integration and to offer socialisation opportunities for them by involving citizens, associations and other families.

**MORE THAN 230** migrants involved in the programme, including 104 minors

**78** beneficiaries introduced in the host community (school enrolment, inclusion in recreational activities, IT support for parents)

**44** training-work paths activated

## LEBANON – INCREASE OPPORTUNITIES AND CAPACITIES OF YOUTH ENTREPRENEURIAL INITIATIVES (YESI)



### ABOUT

Young entrepreneurs, youth-led CSOs and Social Enterprises (SEs) are provided with enhanced social business and marketing capacities and an increased access to different financing opportunities.



### WHAT IT MEANS

1. To develop and upscale innovative social impact initiatives.
2. Delivery of tailored training courses and capacity building activities to youth entrepreneurs, SEs and MFIs.
3. Technical, business development and financial support to SEs.



### WHO WE TAKE CARE OF

SMEs with a positive social impact MFIs.  
Youth led social initiatives.

### FOR MORE INFORMATION

Fundamental capacity building training, coaching, mentorship and networking support were given to 55 social entrepreneurs with seed ideas or already established social enterprises. The program provided 7 group training sessions on social impact and business development, 3 larger group peer-to-peer events and 8 micro peer-to-peer events to further facilitate linkages on complementarity. More than half have reported an increase in their legal, financial, business sustainability, strategic planning and networking capacities, as well as feeling empowered as entrepreneurs overall thanks to the program.

Grants of approximately 15,000 euro and advanced technical training courses and business development consultancies were provided through a competitive call for proposal to 15 selected youth-led SEs. 9 of the 15 have graduated from the capacity building program, where they received technical knowledge needed to be eligible for the sub-grant program. After receiving this support, the enterprises were able to sustain themselves amidst the financial crisis, bring themselves closer to the breakeven point, expand their operational capacities, reach new clients, and tap into regional markets through capacity development on marketing, certification and export. In addition, many of the SEs' self-funding capacities increased thanks to these efforts that increased their profits, bringing them away from grant reliance and encouraging them to seek sustainable business investment opportunities. 100% of sub-granted enterprises have commended the program and its team for empowering them to thrive in a threatening financial environment with brittle access to substantial markets. The selected 15 SEs work in agro-food, health care services, creative industry, environmental protection including waste management and renewable energy, in 3 different regions of Lebanon: Beirut/Mount Lebanon, South Lebanon, and Bekaa.

In parallel, the program aimed to raise awareness among several institutional players, as well as youth interested in generating a social impact. This target was achieved through social media awareness campaigns and impact competitions with financial compensation for university students which were won by 3 young aspiring change-makers who study in local universities.

**93%** of social enterprises led by young beneficiaries reported an increase in their operational and financial capabilities

**62** trained young leaders of civil society organisations/ social enterprises

**15** social enterprises have received grants

**24** initiatives and knowledge sharing events organised

**3** awareness campaigns



## PERU – AMAZONÍA V.E.R.D.E.S.: ECOLOGICAL VALORISATION OF RESOURCES AND DEVELOPMENT OF SUSTAINABLE ECONOMIES IN THE PERUVIAN AMAZON



### ABOUT

The project promotes the transition to a low-carbon economy in the Peruvian Amazon by improving the sustainable development of natural capital value chains, with improved and accessible public/private funds from small and medium-sized enterprises and communities in the Peruvian Amazon.



### WHAT IT MEANS

1. Strengthening of Amazonian walnut, cocoa and coffee value chains.
2. Protection of the environment.
3. Focus on circular economy grants and projects.



### WHO WE TAKE CARE OF

30,000 inhabitants of the districts of Santa Ana, Quinbiri and Pichari of the province of La Convención, Cusco region; the districts of Santa Rosa and Ayna, La Mar province, of the Ayacucho region; and the provinces Tahuamanu and Tampobata of the Madre de Dios region.



### FOR MORE INFORMATION

The projects in Peru are characterised by conservation and restoration actions in protected areas, but also incentives for sustainable development through specific activities oriented towards circular economy principles or green and sustainable activities such as ecotourism. CESVI's project, financed by DEVCO, helps to promote the transition to a low-carbon economy in the Peruvian Amazon by improving the sustainable development of natural capital value chains, with improved and accessible public/private funding for small and medium-sized enterprises and communities in the Peruvian Amazon. The project gives priority to the reduction and reuse of inputs in the development of coffee, cocoa and Amazonian nut value chains; promotes the efficient use of natural, clean resources, minimizing pollution and impacts. Thanks to access to funds for economic and production players, the development of new markets for climate-neutral and circular products is stimulated. In addition, initiatives are promoted to ensure the adaptation and/or incorporation of women's producer organisation in green economy processes. In the context of developing access to funds, priority is given to the generation of services and products promoted by women or to proposals with a cross-sectoral approach and added value, such as: gender focus or impact on women; impact or participation of vulnerable people.

The project also promotes sustainable activities such as ecotourism, forest restoration and management in Amazonian riverine and indigenous communities, and ensures the recognition of human and environmental rights in intercultural and plural territories. The action undertaken contributes to mitigate the effects of climate change while raising the awareness of the authorities and the population by activating environmental protocols. The project encourages individual and collective groups of activities, trying to build and strengthen business ecosystems capable of ensuring the economic and social sustainability of enterprises. This diversification, in addition to the measurable benefits in terms of reduced carbon emissions, implies greater resilience of vulnerable communities in the face of climate change and, indirectly, more job opportunities for young people.

**122** representatives of medium and small enterprises of the sustainable tourism sector improve their knowledge; 40% of these were women

**33%** of proposals for environmental tourism and/or maintenance of permanent forests that develop synergies with other entities

**6** medium and small enterprises develop more sustainable value chains and make sustainable use of natural capital

## ZIMBABWE – SUSTAINABLE INTEGRATED LANDSCAPE MANAGEMENT OF THE GONAREZHOU NATIONAL PARK AND SURROUNDING COMMUNITIES



### ABOUT

The program aims at strengthening the economic, social and environmental resilience of the Gonarezhou National Park and its surrounding communities through integrated and sustainable land management, encouraged by the provision of innovative funding dedicated to the environmental sector.



### WHAT IT MEANS

1. Local stakeholders' and communities' engagement.
2. Sustainable investments.
3. Protection of biodiversity.



### WHO WE TAKE CARE OF

The Gonarezhou National Park, the Malilangwe Wildlife Reserve and the communities of the areas bordering the National Park Gonarezhou, totaling 16,544 households.

### FOR MORE INFORMATION

Sustainable Landscape Management (SLM) can be defined as the cross-sectorial or integrated management of soil, water, animal and plant resources - for the production of goods to meet changeable human needs, while ensuring long-term production potential and the maintenance of vital environmental functions. The program, in partnership with Sustainable Agriculture Technology WILD Program (SAT-WILD) and financed by DEVCO, aims at strengthening the economic, social, and environmental resilience of the Gonarezhou National Park and the neighbouring communities through integrated and sustainable land management, fostered by the provision of innovative funding dedicated to the environmental sector. The action enables the development of an integrated and sustainable land management model that can be adapted and implemented for the direct and indirect benefit of communities, conservation authorities, development agencies, landowners, and local authorities. The program aims at earmarking a Community Environment and Development Fund (CEDF) to ensure sustainable investments. Under this program, CESVI's action contributes to the establishment of the carbon storage program aimed at reducing emissions caused by deforestation and forest degradation (REDD+).

**16,000**  
households  
neighbouring  
the Gonarezhou  
National Park  
targeted by the  
community based  
NRM activities



# VOICES FROM THE FIELD

## ITALY

The journey to integration of newly arriving migrants is a difficult and long process. In Sicily, in order to facilitate their inclusion into the hosting community, we decided to involve companies since the initial stages of each individual training program. As a consequence, young migrants experienced a smoother reception into the host society and a wider access to jobs and services. Moreover, it's really satisfying to find that both employers and local community acknowledged that the benefits of a successful integration are mutual.

**ANNA CATINOTO**  
CESVI Project Manager – Sicily







## 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, tuber-

culosis, malaria, cholera and over the last three 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 HEALTH AND NUTRITION



### ABOUT

Somalia is undergoing its worst drought in over 40 years, combined with high levels of conflict, insecurity, heightened political tensions and a declining economy. The country has been worryingly close to famine for several months, avoided thanks to the mitigating effects of sustained, multi-sectoral humanitarian assistance. People at risk of famine are around 12,000. Children are among the most vulnerable ones. In this scenario, CESVI has been continuously working to deliver humanitarian assistance to the most vulnerable communities in South Central Somalia, with a particular focus on the fight against malnutrition.



### WHAT IT MEANS

1. Prevention & treatment of malnutrition.
2. Screening and integrated packages for maternal, reproductive, neonatal and infant health.
3. Raising awareness of the community.



### WHO WE TAKE CARE OF

The most vulnerable communities in south-central Somalia, with a specific focus on women and children.

### FOR MORE INFORMATION

In 2022, CESVI reached 211,596 people with integrated lifesaving emergency health services, including maternal, neonatal and child health, together with an integrated basic nutrition service package. The nutrition and health services are delivered through static health facilities and mobile clinics. CESVI's programme entails activities aimed at both preventing and/or treating malnutrition.

- The Maternal and Child Health and Nutrition (MCHN) program aims at preventing both acute and chronic malnutrition (wasting and stunting) in children under the age of 2. This approach focuses on the first 2 years of age, as this is the time gap for preventing irreversible damage to children's growth and mental development; the beneficiaries receive daily supplements of fortified food to complement a generally poor diet. The program is being implemented by CESVI through functional Health centres to ensure that beneficiaries receive nutritional support as well as those health treatments necessary for a healthy growth.
- Infant and young child feeding (IYCF) practices directly affect the nutritional status of children under two and, ultimately, impact child survival. CESVI holds individual or group IYCF sessions (for PWLs and caretakers, males as well) in the health/nutrition centres. Awareness raising focuses on key messages such as timely initiation of breastfeeding and exclusive breastfeeding for six months.

For treatment of malnutrition, CESVI intervenes as follows:

- An *Outpatient Therapeutic feeding Program* (OTP), that brings the services for management of Severe Acute Malnutrition (SAM) closer to the community by making services available at decentralised treatment points within the primary health care facilities, through the use of ready-to-use therapeutic foods (Plumpy'Nut), community outreach and mobilisation.
- 3 *stabilisation centres*, where children with severe acute malnutrition plus medical complication through are treated.
- TSFP (*Targeted Supplementary Feeding Program*), aimed at treating mild to moderate and acute malnutrition (wasting) in children below 5, as well as Pregnant Lactating Women, to prevent them from sliding further into severe wasting. Children and mothers receive a daily supplement of energy and nutrient-dense specialised food to complement their diet, help them regain weight and have their micronutrient stores replenished.

**32,304**  
children  
received medical  
consultation

**23,525**  
women received  
medical care and  
pre/postnatal  
care

**6,482**  
children  
affected by SAM  
(Severe Acute  
Malnutrition)  
treated thanks  
to Plumpy'Nut

**5,909**  
children  
vaccinated

SOMALIA

The opening of 3 Stabilisation Centres over this prolonged drought, in the districts where we operate and in particular in remote areas, has been vital in saving many lives.

A few days ago, I spoke to a mother in our centre in Galbarwaaqo (Mudug Region) who said to me: "Hussein is the youngest of my children and he has been sick for a long time.

Because of drought and our constant movements in search of water for us and also pasture for our animals, Hussein's conditions were deteriorating: at 10 months of age, his weight was 3.7 Kg. I was unable to breastfeed him properly since I was in a constant movement and not resting properly and we couldn't find any health or nutrition facilities in our rural areas. After we moved to Galbarwaaqo, I immediately took him to the health centre run by CESVI, where he was found to be severely malnourished with medical complications, and admitted into the stabilisation centre. He stayed there for five weeks and his condition improved immensely. He's now 5.5 kg and

much more playful. I felt a huge relief seeing a lot of staff helping my child, taking turn to support him. Now my child is fully recovered and I am grateful to CESVI and donors for their aid."

AHMED DAHIR ALI  
CESVI Somalia Nutrition Coordinator



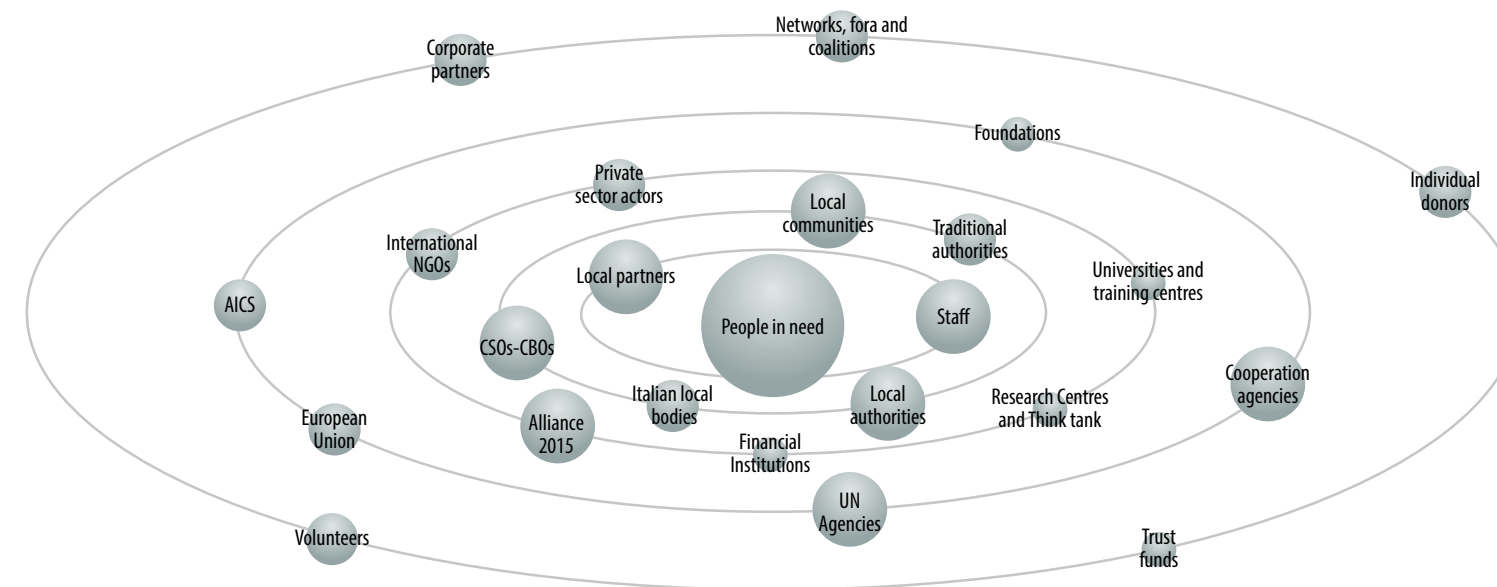


# Stakeholders

## 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 2022 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 2022 to meet these commitments.



# PEOPLE

## Our commitment to

### PEOPLE IN NEED

People in need are the core of our stakeholders' system. People's dignity and safety are our paramount concerns. 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

Accountability towards the people we aim to assist is even more crucial in humanitarian interventions, where increased vulnerability of beneficiaries paired with increased NGOs power, call for stronger assurance systems.

CESVI increased its efforts to fully implement its ethical systems, in particular for Safeguarding and the mechanisms for receiving and managing reports in the projects – the so-called *complaints and feedback mechanisms*. 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 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 a 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 and 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 of accountability towards recipients of our interventions and principles as well as of management mechanisms of feedback 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 in compliance with 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 comply 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 lead

lead to the development of complementary objectives and require mutual respect.

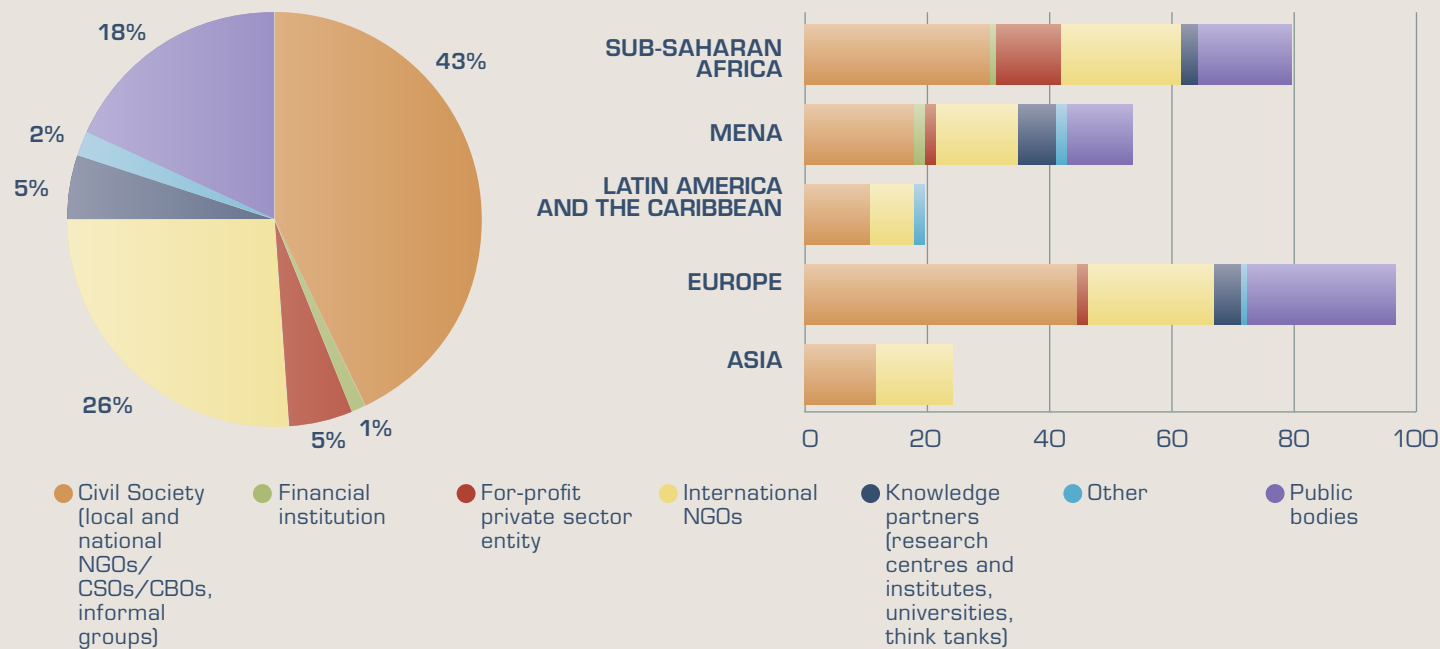
- Transparency:** a crucial factor in the development of trust, transparency creates a positive environment of collaboration and ensures that decisions are made in a socially responsible manner.
- Mutual benefit:** the observance of mutual benefit to both the commitments made to other stakeholders and with the members of the partnership itself.

Additionally, several **operational principles** are essential to creating a strong and stable partnership. These are: communities are the primary stakeholder; non-discrimination; fund management responsibility; consistent communication; coordination; learning; monitoring and evaluation.

### 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 civil society organisations to private sector entities, from universities to public entities. The graphs below represent the distribution - overall and by region - of the partners with whom CESVI collaborated in 2022 by different types of entities.

PARTNERSHIPS PER TYPE OF PARTNER ENTITY



CESVI is fully committed to further widening and diversifying its types of 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 actions through enriched synergies and collaboration with its partners.

### PARTNERSHIP PROCESS

The selection of the partner and the formalisation of the relationship between CESVI and the partners involves various

tools at different stages. The Partner Assessment Tool guides the collection of information about the partner. Next, a Due Diligence Questionnaire completes and deepens the analysis. In addition, a specific Partnership Safeguarding Assessment Tool is used to verify the procedures adopted by the partner. Throughout the process, CESVI is committed to a transparent exchange of information

### partners index

COUNTRY	PARTNERS
ALBANIA	ECO Albania, VIS, Celim, ENGIM, HELVETAS Swiss Intercooperation, AKZM, Ministry of Health, Konfindustria, Municipality of Përmet, Municipality of Këlcyra, Pro Përmet, Slow Food Përmet, Partners Albania, University of Florence, University of Trento, Polytechnic University of Tirana, ANRD, AITR, Associazione juvenilja, Municipality of Milan, ANT
BOSNIA	IPSIA (Istituto Pace Sviluppo Innovazione ACLI), JRC (Jesuit Refugee Service)
BRAZIL	RedeCCAP
COLOMBIA	FUNDEMICROMAG, GIFMM Caribe (Grupo Interagencial sobre Flujos Migratorios Mixtos), CLEO, MALEUA
ETHIOPIA	Ayuda en Acción, CIFA, ILRI, CEFA, ECDD (Ethiopian Center for Disability and Development), CISP
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.
HAITI	UCDJ
HUNGARY	Municipality of Zahony, AMI Foundation
INDIA	Ekta, Jeeva Jyothi, Swadhar, RLHP, VIEW, Proaction Foundation, Welthungerhilfe, ACTED
IRAN	NORWEGIAN REFUGEE COUNCIL, INTERSOS, ICRI (International Consortium for Refugees in Iran)
ITALY	Municipality of Bari, Municipality of Bergamo, Municipality of Catania, Municipality of Misterbianco, Municipality of Napoli, Municipality of Pescara, Municipality 3 of the City of Milan, Municipality of Milan, Municipality of Verdellino, Municipality of Dalmine, Municipality of Syracuse, ABF – Azienda Bergamasca Formazione, AccoglieRete Onlus, Amapola, Associazione Agevolando, Associazione Anake Onlus, Associazione Casa della Comunità Speranza, Associazione Formazione Professionale Patronato San Vincenzo, Associazione l'Albero della Vita Onlus, Associazione LaQ Prod, ASST Papa Giovanni XXIII, Azienda Sanitaria Provinciale di Catania, CeLAV – Centro per la mediazione al Lavoro del Comune di Milano, Centro PENC Onlus, Centro Territoriale Inclusione di Bergamo, Consorzio Servizi della Val Cavallina, Consorzio Sol.Co Città Aperta, Coop. Specchio Magico, Cooperativa Mondo Nuovo Onlus, Cooperativa Sociale A.E.P.E.R., Cooperativa Sociale Marianella Garcia, Cooperativa sociale onlus "Formazione e Comunione" (Fo.co), Fondazione Casa Amica, Fondazione Diakonia Onlus, Fondazione Giovanni Paolo II onlus, Generazioni FA Società Cooperativa Sociale, Il Grillo parlante società cooperative sociale Onlus, Cooperativa Sociale La Fenice, La Musica che Gira, Music Innovation Hub, Nutopia Srl., Orizzonte Società Cooperativa Sociale, Oxfam Italia Intercultura (Oxfam cooperative), Procura della Repubblica (Tribunale per i minorenni di Catania), Punto Sud, Refugees Welcome Italia, Cooperativa Sociale Ruah, Spazio Aperto Servizi Cooperativa Sociale, Tribunale per i minorenni – L'Aquila, Università Cattolica del Sacro Cuore di Milano.
KENYA	LRP, ActionAid Italy, ActionAid Kenya, MID-P
IRAQI KURDISTAN	WEO - Women Empowerment Organisation, Erbil Chamber of Commerce and Industry, Carrefour Iraq, CDO - Community Development Organisation
LEBANON	Al Majmoua, DPNA, URDA, Union of Municipalities of Qaraoun (West Beqaa district), Municipality of Qab Elias (Zahled district), Municipality of Sarafand (Saida district), Municipality of Barja (Chouf district), Municipality of Sibline (Chouf district), Municipality of Bourj Hammoud (El Metn district), Ministry of Social Affairs, Lebanese Micro Finance Association, JRS Lebanon, CEMEDIPP
LIBYA	IRC, Tatweer Research, Ministry of Social Affairs, LRC (Libyan Red Crescent), International Medical Corps, Impact Initiatives, Norwegian Refugee Council, Cornichellum Foundation for Culture and Sustainable Development, Fatat Libya Al Hura Association, Nawat Forum for supporting women & youth
MYANMAR	NAG, HELVETAS Swiss Intercooperation, CAD, SNM, Associazione Microfinanza e Sviluppo Onlus, CSADA
PAKISTAN	International Medical Corps-UK, Médecins du Monde, Participatory Rural Development Society (PRDS), Bright Star Development Society Balochistan, Concern World-wide, HELVETAS Swiss Intercooperation, ACTED, Welthungerhilfe, Action Against Hunger
PALESTINE	ARIJ, UCS, HPI, ACTED, FHNW, Oxfam, Terre des Hommes, MSF, Skat Foundation, RANAS, Martin System, YEC, Beit Lahija Development Association, Jerry, FAIRCAP, Swiss Tropical and Public Health Institute, Swiss Federal Institute of Technology, University of Maiduguri, Palestine Polytechnic University, CISP, ACTION AID, ACTIONAID PALESTINE
PERU	Tejiendo Sonrisas, Ayuda en Acción, Welthungerhilfe, IDMA, CEDEP, Come con Causa, HELVETAS Swiss Intercooperation
POLAND	Other Space Foundation
ROMANIA	SOS Bambini Romania, Fundatia Parada
SOMALIA	Norwegian Refugee Council, Concern Worldwide, Action Against Hunger, Save The Children International, International Rescue Committee, CEFA, KAAALO, Gargaar Relief Development Organisation – GREDO, Sadar Institute (SI)
SOUTH AFRICA	Sizakuyenza, Ons Plek, Mosaic, Blue Sky, Amandla Development, SAHRC (South African Human Right Commission), Department of Social Development, SAPS (South African Police Service), Municipality of Cape Town, Commission for Gender Equality (CGE), Tswaranang Community Development Project, Philippi Village, Department of Basic Education (Metro South)
UGANDA	SORUDA, ROPO, National Union of Women of with Disabilities (NUWODU), Food for the Hungry, Lutheran World Federation (LWF)
UKRAINE	YA BUCHANETS, Municipality of Bucha,
VENEZUELA	ACTED, Otro Enfoque, Fundación Rehabilitarte, Asociación Civil Accion Zuliana por la Vida (Azul+), COOPI, CEPORJUN, Foro ONGI
ZIMBABWE	Beit Bridge RDC (Rural District Council), Mwenzi 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, Schwepes, Chia Grower's association, MOTC (Mwenzi District Training Center), International Rescue Committee, ChildLine, Luisa Guidotti Hospital, Bank ABC, VVC, Safire, IUCN, ICRISAT, CARE Zimbabwe, CARE Germany, Shashe Trust, Ruramayi Mandizha, AWF, Malipati Trust, Community Initiative for Sustainable Development C4SU, Welthungerhilfe, Chipinge RDC, HDC, ARDA, AMA, Me-therologic Department, Roots

# HUMAN RESOURCES

## Our commitment to

### HUMAN RESOURCES

2022 saw CESVI Foundation engaged in the elaboration of the five-year strategy (2023 - 2027) of the Organisation. In the area of Human Resources there are several areas in which it was decided to invest: the development of the professionalism of collaborators, the improvement of organisational efficiency combined with higher operational speed, human resources loyalty and strengthening of teams.

Some of the strategic actions to be taken to develop these macro-areas already took shape in 2022.

The digitisation process is an example of this. In an era of an increasingly widespread digitisation, CESVI considers the digital transformation of HR processes as a strategic element. The main objective of the transition to digital is to boost speed, efficiency and the organisation itself, allowing us to make decisions based on more accurate data and statistics, without ever losing sight of the purpose of our work.

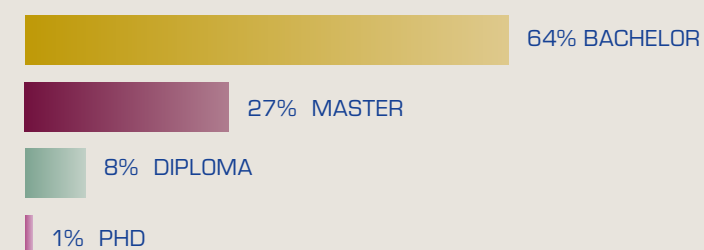
Therefore, in 2022 CESVI launched an in-depth analysis of HR processes which will continue in the first months of 2023, to end with the introduction of innovative digital tools. It should be emphasised, however, that investments have already been made in expanding the functions of the recruiting software (introduced in 2021), which has allowed even more precise and faster management of the selection process, reducing time and enhancing the professionalism of the candidates selected.

During 2022, particular prominence was also given to the roster of professionals. In fact, CESVI has always paid great attention to the search for new strategies to hone the speed, efficiency and agility of the personnel selection process. In this sense, the organisation has implemented numerous actions aimed at more and more actively managing the (internal and external) rosters of experts. Such management has led to positive consequences, both on the reaction times of the Organisation and in terms of enhancing the internal

skills of the personnel. Furthermore, in order to continue to ensure the professional growth of its collaborators, numerous training courses were held in 2022 (concerning hard & soft skills) which saw CESVI collaborators as protagonists

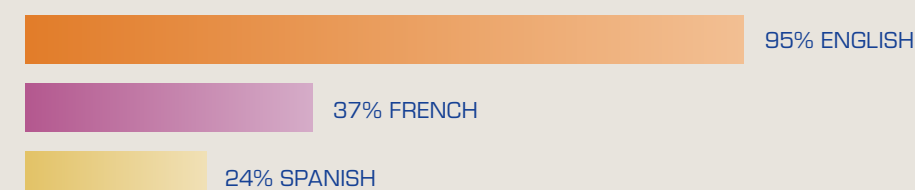
at various levels of the organisational structure. Training, including continuous training, is one of the indispensable levers to guarantee full professional satisfaction and increase the level of engagement and loyalty in CESVI, both at

#### EDUCATION LEVEL\*



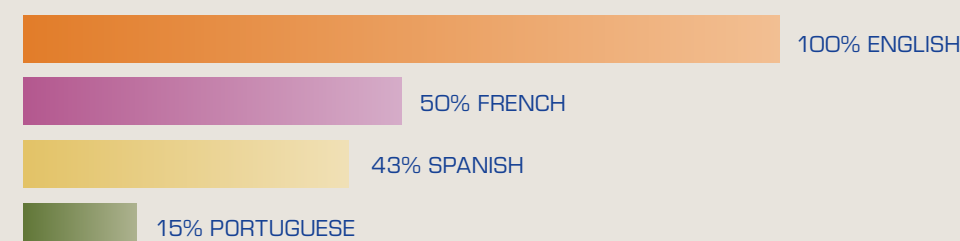
\*last title obtained

#### KNOWLEDGE OF LANGUAGES - HQ



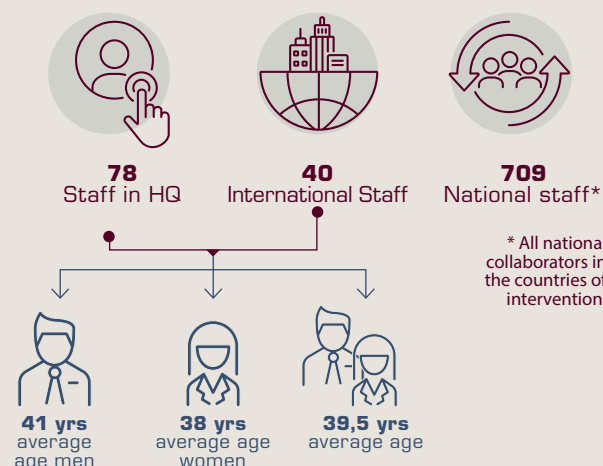
54% of staff in HQ fluently speaks +2 languages

#### KNOWLEDGE OF LANGUAGES - ABROAD

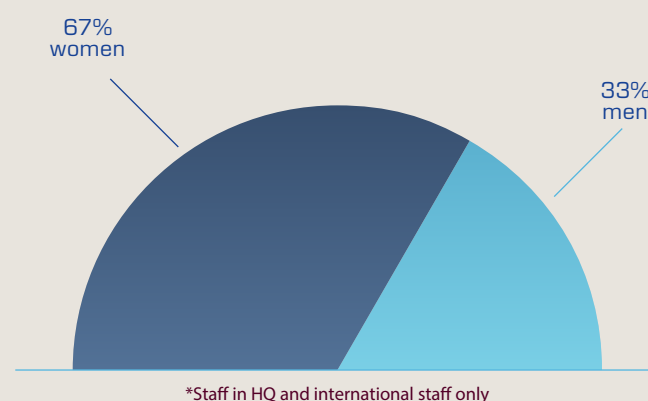


30% of staff abroad fluently speaks 3 languages; 15% of staff abroad fluently speaks 4 languages

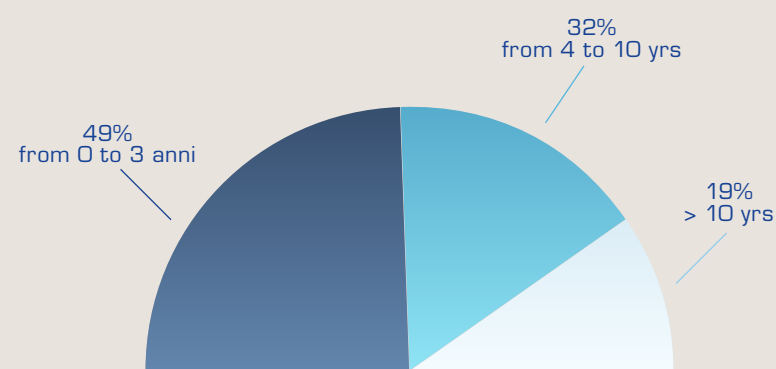
#### TOTAL STAFF - AVERAGE AGE



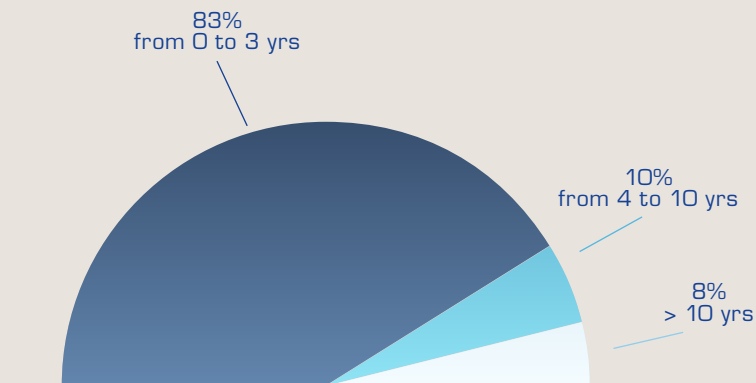
#### TOTAL STAFF - GENDER \*



#### SENIORITY\*\* - HQ

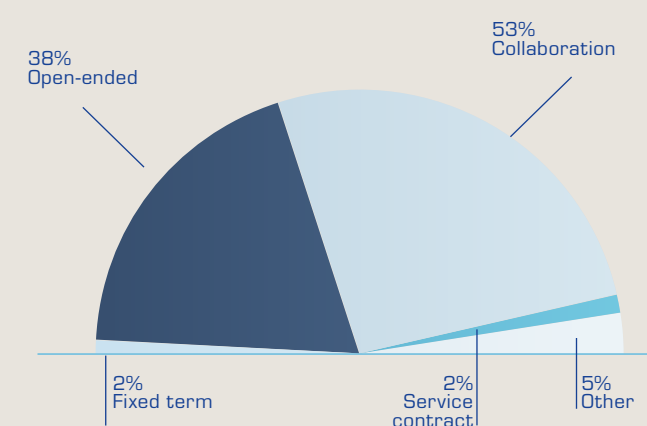


#### SENIORITY - ABROAD

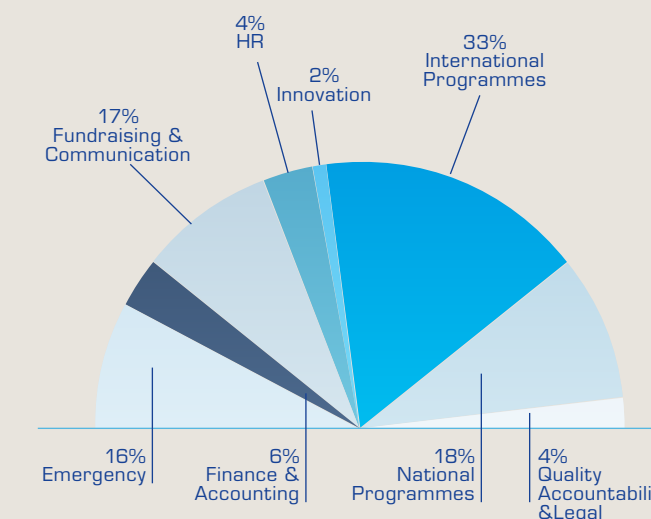


\*\*Years of collaboration in HQ, previous experiences abroad with CESVI are not considered. Internships and civil service contracts are not included.

#### CONTRACTS IN FOCUS ITALY AND ABROAD



#### STAFF PER DEPARTMENT



# HUMAN RESOURCES

## Our commitment to

headquarters and abroad. We are excited about the progress we have made to date and will continue to work hard to ensure the success of our strategic development actions, including through the creation of a positive working environment and strong and transparent internal communication.

The previous pages show the data on the Staff CESVI by average age, gender, length of service, title of study, knowledge of languages and type of contract. The Foundation also performed during the year transactions with related parties. In particular, 2 founding members (Number of Members 2 RAL Average (ITA&EST 61,878 €). The CCNL - Collective Agreement is applied to employees National Trade, Tertiary, Distribution and Services. The Foundation applies company supplementary agreements with favourable conditions. The most recent CIA – Company Supplementary Agreement for employees has been subscribed with the FISASCAT CISL on 21 June 2023 and will remain in force until 31 December 2024, unless renewed.

In agreement with trade union organisations, to collaborators, the Agreement is applied National Collective for the Regulation of Coordinated and Continuous Collaborations, signed with all national union organisations from AOI LINK2007 on 9 April 2018 and renewed several times, together with the ACI - Corporate Supplementary Collective Agreement, signed for the first time by CESVI in 2003 and renewed for the last time, with the FELSA CISL on 21 June 2023, which will expire after a year except for renewals. They are highlighted in the ACI undersigned in detail the fees for collaborations abroad and the allo-

wances (or contributions to expenses) commonly applied to expatriate operators in the sector (e.g. house rental on site) which take into account the country of destination (cost of local life, place of employment, etc.). In light of these agreements with the trade union organisations, the fees, of which it is given following a summary framework, fall within the established parameters by the Third Sector Code (art. 8, paragraph 3 letter b).

REMUNERATION STRUCTURE (AVERAGE VALUES FOR ALL THE STAFF)	
COCOCO - COLLABORATORS IN ITALY AND ABROAD AVERAGE BY PROFESSIONAL PROFILE	
A	3,734 €
B	3,057 €
C	2,664 €
D	2,045 €
EMPLOYEES AVERAGE PER LEVEL	
Q	5,067.44 €
I	3,162.37 €
II	2,414.53 €
III	2,053.66 €
IV	1,792.19 €
V	1,559.88 €

The ratio between the maximum gross annual salary and the minimum annual gross salary of employees is not greater than 8/1, i.e. it is 4.9.

### CONTINUING TRAINING: AN OPPORTUNITY FOR ALL THE CESVI STAFF

Training in CESVI has always been the key to the growth of collaborators or the tool that helps people to hone and update their skills.

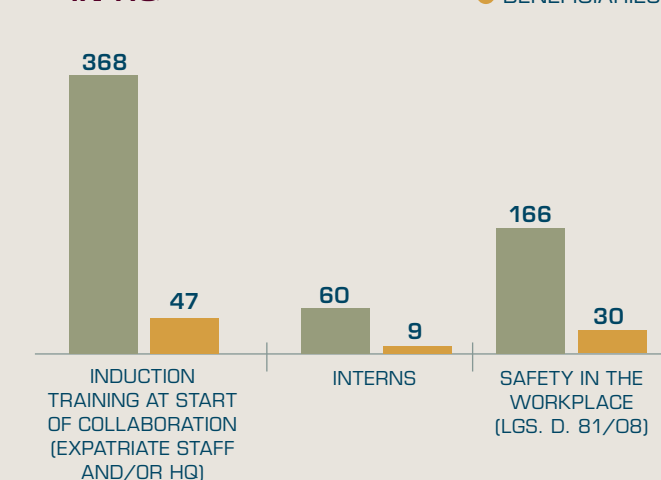
The organisation is constantly committed to providing all staff, first of all, with “**mandatory training**”: training on all policies (HR, Code of conduct, fraud and corruption, Safeguarding & PSEA, Safety & Security), on procedures and on the CESVI manuals and on safety and health in the workplace (TU 81/08). Subsequently, the organisation directs the staff towards appropriate training, development and learning opportunities, both in the professional and personal fields, encouraging and promoting “**continuous training**”.

The advantages of continuous training are many. Just to name a few: boost skills; stimulate motivation and satisfaction among collaborators; increase cohesion; employee loyalty; make the organisation more attractive in the eyes of new talents and external professional figures. That's why we are committed to making this tool available to all CESVI people: headquarters, international and national staff.

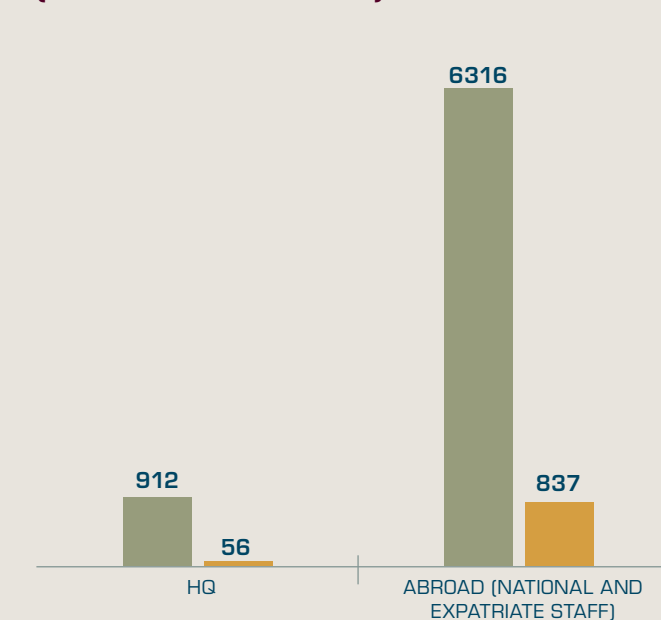
In the graphic reworking of this year's Report, we wanted to emphasise the 6,316 hours of training carried out in 2022 by the national staff: 87% of all continuous training followed by CESVI staff.

Overall, it seems important to us to enhance the commitment made by the individual missions in the development of ad hoc training courses for national and expat collaborators, a commitment that we will certainly try to maintain also for the future, in line with the strategic objectives defined by the Organisation, both in terms of skills development and efficiency and valorisation of internal resources.

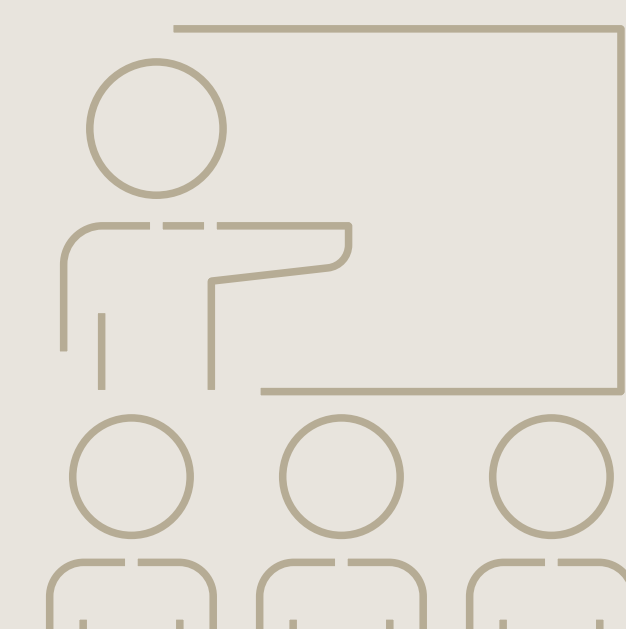
### MANDATORY TRAINING IN HQ



### CONTINUING TRAINING (HARD & SOFT SKILLS)



### TOTAL HOURS OF TRAINING



# DONORS

Our commitment to

## OUR DONORS

### ACTIVE INDIVIDUAL DONORS

<b>40,189</b> 2020	<b>37,712</b> 2021	<b>35,681</b> 2022
-----------------------	-----------------------	-----------------------

### FUNDRAISING: A RAPID RESPONSE TO EMERGENCIES

2022 was the year that saw CESVI engaged in the management of important emergencies, first of all the one in Ukraine. The generosity of both companies and individuals made it possible, in a very short time, to raise over 3 million euros which were used to give a timely response in the very first phase of the conflict, even to those who were deciding to leave Ukraine, pouring into neighbouring countries (Romania, Poland and Hungary), as well as those who had decided to stay in their own city. CESVI was one of the first Italian NGOs to intervene in Ukraine right from the early stage of the war; the first to arrive as far as Bucha. Since the very first days of the conflict, CESVI has built heated tents in Ukraine, equipped with mattresses and sleeping bags to house the most vulnerable people, built basic sanitation facilities and distributed personal hygiene products and specific products for children, organised convoys of humanitarian aid to distribute primary goods and generators. As the flow of refugees into neighbouring European countries intensified, it launched interventions in Poland, Romania and Hungary. In Poland (Lublin) it has activated a reception project for women fleeing the war with young children, providing food, shelter and support. In Romania, in Sighet, it hosted women who chose to stay on the border with their children in the hope of returning home, offering training services for children, mothers and newborns, recreational activities and psychosocial support. In Isaccea and

Tulcea, in the south, it supported refugees in transit, with first reception, distribution of meals and drinks, psychological support. In Hungary, in Záhony, it built a 200sqm heated tensile structure, distributing 10,000 meals a day, providing night shelter and a kindergarten for the children. In the western regions of Ukraine, CESVI intervened in Khmelnytskyi, Ternopil, Ivano-Frankivsk, Chernivtsi and in the district of Bucha, supporting the population psychologically, economically, with services and primary goods. In particular, over the year, the restoration of the Rainbow Kindergarten was completed thanks also to the funds raised on the occasion of the Concertozzo in July (with 7,500 tickets sold; 100,000 euros were raised), featuring Elio e le Storie Tese and the Trio Medusa, who also on this occasion were close to CESVI. The intervention guaranteed the children's return to kindergartens and schools in September and in parallel allowed the activation of a day centre for recreational activities for over 3,000 minors, and psychosocial support for the treatment of post-stress symptoms traumatic for mothers and children. In 2022, CESVI, in addition to replicating the design model of the HOUSES of SMILE in emergency situations by establishing CHILD SAFE SPACES dedicated to the well-being of children in situations of fragility, inaugurated the first HOUSE of SMILE in Italy. Made in Bari, with the winnings donated by the guests of 'I soliti ignoti' on Rai1 and thanks to RAI's commitment to ESG sustainability, the House is a facility devoted to preventing and combating child neglect, poverty and abuse. As to the face-to-face fundraising activity, all throughout Lombardy, in 2022 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: C.C. Gran Giussano, Elnòs Shopping, Bennet, Carrefour, Conad, Coop Lombardia, Cooperativa Il Sole e la Terra, Iperal, Italmark, Habilita, IKEA, Scuolaufficio.



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

CESVI is formally recognised by a wide 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, etc.). It has also numerous collaborations with EU and AICS delegations in the Countries of the operations, where these delegations support development and emergency interventions. In the most recent years, the come into force of the EU Humanitarian Partnership Certificate, for the 2021-2027 period, was particularly significant. The Certificate was released to CESVI in 2020 by the Directorate-General for European Civil Protection and Humanitarian Aid Operations (DG ECHO). This marked the continuation of CESVI and DG ECHO's collaboration, which has lasted for more than twenty years, previously formalised with the signing of the Framework Partnership Agreement (FPA), and then repeatedly 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 the adequacy of CESVI's purchasing standards and procedures. The certification is valid up to the 31st of December 2025 and it is a multi-Country scope, covering the Headquarters and all the Country offices. CESVI is also registered with the Italian Agency for Development and Cooperation (AICS)

as Civil Society Organisation (OSC), according to article 26 of the Italian L. 125/2014. Beside such multi-year assessments, 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, during their lifespan. In 2022, 56 system or financial external verifications were carried out, concerning 21 Countries, and 1 Global Compliance Audit. CESVI is committed to providing donors with accurate, transparent, timely and truthful information and documents about program performances, without omitting those inadequate or any critical issues. CESVI is always committed to implementing activities and programs that are relevant, effective, efficient and providing timely assistance to those in need. Inspired by its guide principles, CESVI applies the best value for money criterion in estimating the resources needed for its projects to be implemented. To respect its commitment towards transparency and accountability, CESVI has continued to strengthen its own systems, in order to guarantee the full respect of norms, regulations, standards and contract obligations, to upgrade technical and financial management of funds, inspired by the best international practices and standards. CESVI applies its policies, procedures, internal control systems and quality standards in managing funds for the implementation of any operation, even if not needed or requested by the Donor.





# DONORS

Our commitment to

## List of donors

### EUROPEAN UNION

DG INTPA  
DG ECHO  
DG JUSTICE  
EU Delegation to Zimbabwe

### MINISTRIES AND COOPERATION AGENCIES

AICS/AICS - Emergenza  
FCDO  
German Federal Ministry for Economic Affairs and Climate Action (BMWK-IKI)  
IADSA Italian-Albanian Debt for Development Swap Programme  
Ministero dell'Interno/Ministero dell'Interno - FAMI  
Swiss Development Cooperation  
USAID - BHA

### UN AGENCIES

FAO  
OCHA  
UNDP  
UNHCR  
UNICEF  
WFP

### TRUST FUNDS

EU Trust Fund for Africa

### CORPORATE PARTNERS

3bmeteo Srl  
Acel Energie Srl  
Aces Srl  
Ad Hoc Communication Advisor Srl  
Agapanthus Srl

Agefil Srl  
Agile Lab Srl  
Agos Ducato S.p.A.  
Alcolin Industrial Co Ltd  
Alfa Tt Srl  
Alfe Safety Srl  
Alta Clinic Srl  
Alto Srl  
Arcese Trasporti S.p.A.  
Ausgang Srl  
Avalon Technical Services Srl  
Bce  
Bennet S.p.a.  
Bertola Srl  
Best Western Rewards  
Bosca S.p.A.  
Brempo S.p.A.  
Cassa Lombarda S.p.A.  
Cermac Srl  
Charitystars Srl  
Chiesi Farmaceutici S.p.A.  
Cma Di Vigano Cesare & C. Snc  
Cnp Unicredit Vita S.p.a.  
Coccatto & Mezzetti Srl  
Coel Srl  
Collezione Enrico Maltoni  
Considea Srl  
Copernico Societa' Consortile Per Azioni  
Dab Pumps S.p.A.  
Di Tizio Pallets Srl  
Ecology System Srl  
Emi Sistemi Srl  
E-motion Srl  
Energy Save Progettazioni e Consulenze Srl

Enermill Energie Rinnovabili Srl  
Ernst Grob Ag  
Euroservice Srl  
Fae Technology S.p.A.  
Falc Srl  
Fashion Box S.p.A.  
Fast Point Srl  
Fastweb S.p.A.  
Ferlegno Srl  
Ferrarini Benelli Srl  
Fincombank Banca Fineco S.p.A.  
Forte-forte Srl  
Friends & Partners S.p.a.  
Futura Facility Management Srl  
Giga Srl  
Guna S.p.A.  
Henkel Italia Srl  
Hera Holding Real Estate  
Ho Ane International Trading Co Ltd  
Idea Confort Srl  
Idrosai Di Santagostino Giorgio & Co  
Iniziativa Immobiliari Padane Srl  
Intellera Consulting Srl  
Intesa Sanpaolo S.p.A.  
Is Imballaggi Speciali Srl  
Jak Spolka Z Ograniczona Odpowiedzi  
Keepup Societa' Benefit Srl  
Kennew Srl  
Kolektor Microtel S.p.A.  
La Cisa Trasporti Industriali Srl  
La Fiorita Srl  
Legami R&d Srl  
Libra Srl  
Logistica Uno Europe Srl

Lombarda Costruzioni Srl  
Luigi Bosca Figli S.p.A.  
Mabina S.p.A.  
Madal Srl  
Maxer Consulting Srl  
Mazzoleni S.p.A.  
Mcs Martini Communication Stra  
Mediobanca Banca Di Credito Finanziario S.p.A.  
Mida Informatica Srl  
Mind in Srl  
Mindset Srl  
Miroglio Fashion Srl  
Mitsubishi Electric Europe B.v.  
Montana S.p.A.  
Montel Group Srl  
Nava Forniture Industriali Srl  
Neodecortech S.p.A.  
Nethive S.p.A.  
Newcleo Srl  
Ottone e Petterlin  
Pago Pa  
Persico S.p.A.  
Petroceramics S.p.A.  
Phoenix International S.p.A.  
Piccardi Srl  
Price Water House Coopers S.p.A.  
Prometeia S.p.A.  
Rai per il Sociale  
Refrigiwear Distribution Srl  
Repower Italia S.p.A.  
Rulli Rulmeca S.p.A.  
Saimet Srl  
Salf S.p.A.  
Serioplast Global Services S.p.A.

Sisal Lottery Italia S.p.A.  
Sitex S.p.A.  
Slowitaly Srl  
Smart Dvising Srl  
Smt Srl  
Socrate Srl  
Somain Italia Srl  
Spring Srl  
Staff Srl  
Studio Tribleg  
Tecnopolis S.p.A.  
Telecom Italia S.p.A.  
The Performance Coach Srl  
Thermomat Saniline Srl  
Tiscali  
Tsg Italia Srl  
Uniontrade S.p.A.  
Vir Hr Human Resources Srl  
Vittoria S.p.A.  
Vodafone  
Volley Bergamo 1991  
Volvo Group Italia S.p.A.  
Wind Telecomunicazioni S.p.A.  
World Business Srl

### FOUNDATIONS

Con I Bambini - Impresa sociale  
Dr. Martins FoundationFondation Roi Baudouin  
Fondazione Adc  
Fondazione AMI  
Fondazione Cariplo  
Fondazione Corti  
Fondazione Giuseppe e Pericle Lavazza  
Fondazione Maria Vittoria e Franco Ghilardi

Fondazione Medhope  
Fondazione Mediolanum Onlus  
Fondazione PBK  
Fondazione Renato Corti  
Fondazione Zanetti Onlus  
Fondazione Zegna /OTB  
Fondo di Beneficenza - Intesa SanPaolo  
Kt Foundation  
Soka Gakkai  
The Prem Rawat Foundation  
UK Online Giving Foundation

### INTERNATIONAL NGOS

Alliance2015  
Ayuda en Acción  
HELVETAS (Myanmar)  
Humanitarian Innovation Fund - HIF  
People in Need - PIN

### ITALIAN LOCAL BODIES

Comune di Galliate  
Comune di Milano

### INSTITUTIONS AND ASSOCIATIONS

Bergamo Nuoto Tuffi  
Cooperativa per il Restauro  
Esserci ODV  
MeG Fit Academy  
Pro Loco Barzana  
Psicologi dell'emergenza  
Rotaract Club Bologna  
Rotaract Club Roma Est  
Volley Bergamo

# SOCIETY

## Our commitment to

### SOCIETY

#### COMMUNICATION: NARRATING THE EMERGENCY THROUGH THE VOICE OF THOSE ON THE FRONT LINE

In 2022, CESVI's communication focused on reporting on the ongoing emergencies. Timeliness in describing the situations, the needs, the use of funds, was the central element of CESVI's communication together with the great use of storytelling, which offered the Foundation the possibility of directly narrating the voice from the field, the emerging needs and the situations faced. In particular, the story from Ukraine carried out through storytelling of beneficiaries and the evolution of the current situation made it possible to create a continuous and empathic narrative. Along with that, missions with press, media agencies (Factanza) and creators were also organised, telling the ongoing projects from different perspectives.

The involvement during the missions in the Horn of Africa (with Speciale RAI TG1) and in Zimbabwe (with Factanza and RAI3) has allowed to obtain good visibility both on traditional and modern media, getting 653,834 accounts, 58,654 interactions and 1,956,000 viewers (358,000 for TG3 with an average share of 14.2%, aired 3 times, and 426,000 average viewers for Speciale TG1, aired twice, equal to 5.4%.) Over 40 direct testimonies (written and video) were collected and shared on CESVI's social channels, allowing a total of around 8 million people to be reached on Facebook, Instagram and LinkedIn. Furthermore, in the course of the year, CESVI's social channels saw an increase of 20,000 followers.

A fundamental driving force in CESVI's social communications was also for 2022 the important contribution of the testimonials: Cristina Parodi, who once again confirmed her great affection and her great esteem for the organisation by covering the role of godmother of the Charity Dinner – together with Max Giusti and with the special participation of Lella Costa, Alexia and Rubina Rovini – and Elio e Le Storie Tese and Il Trio Medusa, promoters of the Concertozzo. Alongside them, in supporting and disseminating CESVI's commitment there was also the actor Alessio Boni, taking part in one of our missions, that in Romania, and over 20 ambassadors involved in the dissemination of awareness activities through their social channels: Paola Turani for the volunteers recruitment campaign "Let's pack a dream", and many others involved in the "A blanket for Ukraine" campaign, such as Bugo, Mario Biondi, Valentina Marchei, Giampaolo Ricci and Francesco Nappo.

Over the year, CESVI presented the Global Hunger Index – 17th edition, within the framework of the exhibition THE LAST DROP (by Fabrizio Spucches, curated by Nicolas Balarío), hosted at the Acquario Civico in Milan, which suggested an interesting food for thought through a parallelism

between the conflict in Ukraine and food insecurity in the Horn of Africa.

Overall, during the year, the national press paid close attention to CESVI's initiatives, dedicating insights and interviews (60 passages on the news and 35 on the national radio) and a very strong presence on the web, with over 2,500 passages.

#### ADVOCACY: URGENT AND LONG-TERM ACTIONS TO RESPOND TO STRUCTURAL CRISES

2022 was a year of further consolidation of CESVI's advocacy actions, but also of revision of the area strategy, in line with the responses that CESVI has given to the growing global crises and sudden and protracted emergencies. With the aim of influencing institutions and political decision-makers, advocacy and lobbying actions have therefore raised requests for commitment and guidance on issues which are strategic for us, so as to effectively and in the long term strengthen our action in the world.

For the fifth year in a row, CESVI has developed and presented the Regional Index on Child Maltreatment in Italy "Crescere al Sicuro" which, through the analysis of 64 indicators updated to 2021, confirmed that the most vulnerable ones have paid the highest price of the two years of the pandemic, and among them, girls and boys are ranked first. Child abuse remains a particularly serious and pervasive problem leading to tragic repercussions on the health of the abused ones and more generally on the whole community, generating a vicious circuit of intergenerational transmission that only a political and programmatic intervention can break. Through the evidence of the Index, the analysis and our experience in the field, the appeal launched to the political decision-makers was, once again, to intervene with urgent policies, programs and investments, but in a medium and long-term perspective. The fragility and absence of far-sighted interventions in fact risks mortgaging the future of Italian children, reiterating a fragility which has been put to the test by growing crises that risk distracting us from an endemic problem that must be sorted out to guarantee a future of well-being.

From the local to the global level, the hunger emergency in the world is another issue on which CESVI has achieved a large reach. Also in 2022 CESVI edited and launched in a national preview, on November 4th, the Italian edition of the Global Hunger Index - GHI, one of the main international reports over the measurement of hunger in the world, drawn up annually by Welthungerhilfe and Concern Worldwide, two humanitarian organisation which, together with CESVI, are part of the European network Alliance2015. As highlighted in the Global Hunger Index, in 2021 the number of malnourished people rose to 828 million, 46 million

more than the previous year and 150 million more than before the COVID-19 pandemic, with effects in Sub-Saharan Africa, South Asia, Central America and South America. And the situation is set to get worse due to the overlapping of other strongly interconnected global crises, such as wars, climate change and the pandemic; global interconnections on which the exhibition THE LAST DROP, presented together with the Global Hunger Index, aimed to turn the spotlight, by comparing the effects of the war in Ukraine and the food and climate crisis in the Horn of Africa.

The Global Hunger Index has also depicted, through data and evidence from the countries we are working in, that, to end hunger and food insecurity in an enduring way, the necessary process of transforming food systems have to put local communities at the centre. The extraordinary rise in food prices, in particular after the outbreak of the war in Ukraine, have generated the third global food price crisis in 15 years, showing that the transformation of our food systems has never been as urgent as now.

Attention to a rethinking of our production and consumption models, together with a more effective commitment about hunger and malnutrition, as well as about mitigation and adaptation to the climate crisis, were also the objectives of CESVI's advocacy actions, in close collaboration with the European NGOs of Alliance2015, with a focus on Pakistan, where CESVI is at the forefront of the response to the heavy floods that have submerged a third of the country and killed at least 1,300 people in 2022.

#### GLOBAL CITIZENSHIP EDUCATION: CO-DESIGNING MORE INCLUSIVE AND SUSTAINABLE CITIES

CESVI's commitment is carrying on in empowering young people from all over Italy to be active citizens able to dialogue constructively and profitably with local stakeholders, starting with the administrations. Over the past year, CESVI intensified the activities based on its intervention model centred on activation, being aware that to achieve a

real change it is necessary to work on honing the skills of administrations and citizens, starting from the youngest, both from the environmental point of view and of co-planning mechanisms, so that they are able to respond in a targeted way to the real needs of the territory through a participatory and inclusive dialogue.

CESVI has been working for many years in active citizenship projects based on the methodology of participatory territorial co-planning. The leadership of the organisation entails a first phase of strengthening the knowledge and skills of the beneficiaries, followed by a phase of activation as change promoter.

This methodology has been successfully applied in various national and European projects, among the most recent: "1Planet4All: Empowering youth, living EU values, tackling climate change", co-funded by the European Union through the DEAR program; "More inclusive and sustainable cities", backed by the Cariplo Foundation; "Formula Green, Social and Job", funded by Intesa Sanpaolo.

All these initiatives share the same approach that arises from the need to make young people capable to be agents of change, capable of inspiring their peers as well as citizens and local stakeholders, on the economic, social and environmental consequences of climate change and acquire skills in the "green" field, to contribute practically to their solution.

In addition to youth empowerment and participation, CESVI worked to strengthen 3 small organisations in Lombardy through the cascading grant activities of the "1Planet4All" and "More inclusive and sustainable cities" projects. The organisations were backed by CESVI to facilitate the co-planning process with the relevant local administrations, to hone their management skills within a planning process and to allow the public entities involved to embrace a participatory and virtuous process together with the rest of the citizenry and the youth.



# Alliance2015: our European network

Alliance2015 is a strategic alliance of 7 European Non Governmental Organisations committed to humanitarian aid and cooperation for development in 88 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, hunger, injustice and inequality.

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

**88**  
Countries  
of intervention

**564**  
million euros  
spent in joint projects  
since 2015

**161**  
joint  
projects  
since 2015

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 Comune di 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
Università degli Studi di Bergamo	Master (II level) in Migration Law. Master (Laurea Magistrale) in Human Rights and Ethics of Cooperation
Università degli Studi di Milano-Bicocca	Master on Land Use and Water Management in Developing Countries
Università Cattolica del Sacro Cuore	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.
Università degli Studi di Milano	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..
Università degli Studi di Pavia	Master (II level) in Cooperation and Development offered by the university in partnership with IUSS Pavia



**BALANCE SHEET AS OF 31/12/2022**

INCOME	YEAR 2022
<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;	102,951
4) grants, licenses, trademarks and similar rights;	-
5) start-up;	-
6) fixed assets in progress and advances;	-
7) other.	-
<b>Total</b>	<b>102,951</b>
<b>II – tangible fixed assets:</b>	
1) Land and Buildings;	141,965
2) Plants and Machinery;	36,972
3) Equipment;	5,880
4) other assets;	10,138
5) fixed assets in progress and advances;	-
<b>Total</b>	<b>194,955</b>
<b>III – financial fixed assets</b>	
<b>1) shares in:</b>	<b>43,500</b>
a) subsidiaries;	-
b) associate companies;	-
c) other companies;	43,500
<b>2) Receivables:</b>	<b>12,099</b>
a) from subsidiaries;	-
b) from associate companies;	-
c) from other third-sector bodies;	-
d) from others;	12,099
<b>3) other securities;</b>	<b>2,258</b>
<b>Total.</b>	<b>57,857</b>
<b>TOTAL FIXED ASSETS.</b>	<b>355,763</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>-</b>
<b>II – Receivables</b>	
1) from users and customers;	-
2) from associates and founders;	-
3) from public entities;	24,485,768
a) within the following year	18,243,305
b) beyond the following year	6,242,463
4) from private entities for contributions;	2,739,098
a) within the following year	1,809,148
b) beyond the following year	929,950
5) from entities of the same associative network;	-
6) from other Third Sector entities;	-
7) from subsidiaries;	-
8) from associate companies;	-
9) tax credits;	42,443
10) from "5 per mille";	-
11) prepaid taxes;	-
12) from others.	110,442
<b>Total.</b>	<b>27,377,751</b>

INCOME	YEAR 2022
<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;	30,070,508
2) checks;	-
3) cash and cash on hand;	4,387
<b>Total.</b>	<b>30,074,895</b>
<b>TOTAL CURRENT ASSETS.</b>	<b>57,780,395</b>
<b>D) ACCRUED AND DEFERRED INCOME</b>	<b>108,304</b>
<b>TOTAL INCOME</b>	<b>58,244,462</b>
<b>LIABILITIES:</b>	<b>YEAR 2022</b>
<b>A) NET WORTH</b>	
<b>I – fund endowment of the entity</b>	<b>200,850</b>
<b>II – restricted assets</b>	<b>49,293,754</b>
1) statutory reserves;	-
2) reserves restricted by decision of the institutional bodies;	1,428,648
3) restricted reserves allocated by third parties;	47,865,106
<b>III – free assets</b>	<b>4,692,139</b>
1) profit reserves or operating surpluses;	-
2) other reserves;	4,692,139
<b>IV) surplus/deficit for the year.</b>	<b>517,830</b>
<b>Total.</b>	<b>54,704,573</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>-</b>
<b>C) EMPLOY SEVERANCE INDEMNITY.</b>	<b>902,510</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;	681,743
8) payables to subsidiaries and associates;	-
9) tax debt;	189,055
10) payables to welfare and social security institutions;	172,826
11) payables to employees and collaborators;	280,995
12) other payables;	978,140
<b>Total.</b>	<b>2,302,759</b>
<b>E) ACCRUED AND DEFERRED LIABILITIES</b>	<b>334,620</b>
<b>TOTAL LIABILITIES</b>	<b>58,244,462</b>

**MANAGEMENT REPORT AS OF 31/12/2022**

OUTLAYS AND EXPENSES	YEAR 2022	PROCEEDS AND REVENUES	YEAR 2022
<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	3,341,361	1) Proceeds from membership fees and contributions from the founders	-
2) Services	12,887,750	2) Proceeds from members for mutual activities	-
3) Use of third-party assets	1,885,808	3) Revenues from services and sales to associates and founders	-
4) Personnel	11,570,008	4) Liberal disbursements	-
5) Depreciation	-	5) Proceed from "5 per mille"	235,630
5bis) write-downs of tangible and intangible fixed assets	-	6) Contributions from private entities	7,806,511
6) Provisions for risks and charges	-	7) Revenues for services and transfers to third parties	13,401
7) Miscellaneous management charges	433,411	8) Contributions from public bodies	20,974,807
8) Initial inventory	-	9) Proceeds from contracts with public bodies	-
9) Allocation to restricted reserve by decision of the institutional bodies	339,889	10) Other revenues, income, and proceeds	467,628
10) Use of restricted reserve by decision of the institutional bodies	-750,005	11) Closing inventory	-
<b>TOTAL</b>	<b>29,708,222</b>	<b>TOTAL</b>	<b>29,497,977</b>
<b>B) COSTS AND OULAYS FROM OTHER ACTIVITIES</b>		<b>B) REVENUES, INCOME AND PROCEEDS FROM OTHER ACTIVITIES</b>	
1) Raw materials, supplies, consumables, and goods	-	1) Revenues from services and sales to associates and founders	-
2) Services	-	2) Contributions from private entities	-
3) Use of third-party assets	-	3) Revenues from services and sales to third parties	-
4) Personnel	-	4) Contributions from public bodies	-
5) Depreciation	-	5) Proceeds from contracts with public bodies	-
5bis) write-downs of tangible and intangible fixed assets	-	6) Other revenues, income, and proceeds	-
6) Provisions for risks and charges	-	7) Closing inventory	-
7) Miscellaneous management charges	-	<b>TOTAL</b>	<b>-</b>
8) Initial inventory	-	<b>SURPLUS/DEFICIT FROM GENERAL INTEREST ACTIVITIES (+/-)</b>	<b>-210,245</b>
<b>TOTAL</b>	<b>-</b>	<b>C) REVENUE, INCOME, AND PROCEEDS FROM FUNDRAISING ACTIVITIES</b>	
<b>C) COSTS AND OUTLAYS FROM FUNDRAISING ACTIVITIES</b>		1) Income from regular fundraising	4,252,643
1) Outlays for usual fundraising	1,385,768	2) Income from occasional fundraising	-
2) Outlays for occasional fundraising	-	3) Other income	-
3) Other outlays	-	<b>TOTAL</b>	<b>4,252,643</b>
<b>TOTAL</b>	<b>1,385,768</b>	<b>SURPLUS/DEFICIT FROM FUNDRAISING ACTIVITIES</b>	<b>2,866,875</b>
<b>D) COSTS AND OUTLAYS FROM FINANCIAL AND EQUITY ASSETS</b>		<b>D) REVENUES, INCOME, AND PROCEEDS FROM FINANCIAL AND EQUITY ASSETS</b>	
1) From banking relationships	9,805.00	1) From banking relationships	3,948
2) From loans	-	2) From other financial investments	43
3) From building stock	-	3) From building stock	-
4) From other assets	-	4) From other assets	-
6) Provisions for risks and charges	-	5) Other income	-
6) Other outlays	32,000.00	<b>TOTAL</b>	<b>3,991</b>
<b>TOTAL</b>	<b>41,805.00</b>	<b>SURPLUS/DEFICIT ON FINANCIAL AND EQUITY ACTIVITIES (+/-)</b>	<b>-37,814</b>
<b>E) GENERAL SUPPORT COSTS AND OUTLAYS</b>		<b>E) PROCEEDS FROM GENERAL SUPPORT</b>	
1) Raw materials, supplies, consumables, and goods	5,746	1) Proceeds from secondment of staff	-
2) Services	436,913	2) Other general support income	28,765
3) Use of third-party assets	31,219	<b>TOTAL</b>	<b>28,765</b>
4) Personnel	1,457,548	<b>TOTAL</b>	<b>28,765</b>
5) Depreciation	107,327	<b>OUTLAYS AND COSTS TOTAL</b>	<b>33,240,261</b>
5bis) write-downs of tangible and intangible fixed assets	-	<b>PROCEEDS AND REVENUES TOTAL</b>	<b>33,783,376</b>
6) Provisions for risks and charges	-	<b>SURPLUS/DEFICIT FOR THE YEAR BEFORE TAXES (+/-)</b>	<b>543,115</b>
7) Miscellaneous outlays	65,713	<b>TAXES 25,285</b>	
8) Allocation to restricted reserve by decision of the institutional bodies	-	<b>SURPLUS/DEFICIT FOR THE YEAR (+/-)</b>	<b>517,830</b>
9) Use of restricted reserve by decision of the institutional bodies	-		
<b>TOTAL</b>	<b>2,104,466</b>		

# Mission Report on the financial statements as of 31 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, is 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 5 March 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 2022 have been subjected to an audit on a voluntary basis by PricewaterhouseCoopers S.p.A.

## 1. GENERAL INFORMATION ON THE COMPANY

### Identity, values, vision and mission

CESVI is a secular and independent organisation working for worldwide solidarity. In the system of values that guide CESVI, social justice and solidarity are transformed into activities of **humanitarian aid and development**.

**In the acronym CESVI, the words Cooperation C Emergency E Development SVI underline the nature of the action of the organisation: the centrality of people and the achievement of their aspirations.**

CESVI operates with the strong belief that the aid to **most vulnerable populations**, those in extreme poverty or struck by war, natural calamities and environmental disasters, contributes to the well-being of everyone on the planet, a shared home to be preserved for future generations. CESVI's interventions to support the most vulnerable people throughout the world cover in continuity the **emergency responses, rehabilitation and pathways towards sustainable development**. Anchored in lived experience on the ground, CESVI is committed to influencing change it promotes, at national, European and international level.

CESVI operates with:

- **Impartiality:** works to serve the needs of others, regardless of

gender and sexual orientation, ethnicity, culture or religion, but based on the needs of the most vulnerable: children, women and the marginalised.

- **Quality, economic solidity and transparency:** improves and assesses its impact and enhance quality of its accounting; strengthens relations with public and private donors; certifies/makes public the results of its operations also through the social and economic reporting.

- **Efficiency and innovation:** acts and assesses in all circumstances the adequacy, effectiveness and efficiency of its efforts, with a flexible and innovative approach.

- **Responsibility and Merit:** recognises the needs, merits and aspirations of people and all actors involved in the organisation's activities.

- **Partnership culture** works and strengthens partnerships with public and private entities that contribute to humanitarian aid and cooperation and with local communities, working together with their civil society organisations.

### 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 initiative 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 newspapers, 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 immigrants integration in 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 the publishing and distributing periodicals, documents, research works and any other informative material;
- p) endorsing and implement programs of disaster prevention and conflict resolution;
- q) fostering or participate in fair trade programs;
- r) promoting and participate 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 collaborate 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 participate 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, the favourable opinion of 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 for 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.

### Offices

The Foundation 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, 20 individuals, compose the Assembly of Founders in which they take part in compliance with the provisions of the Foundation's statute.

The Assembly of Founders 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 15 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 adhesion to and acceptance of the purposes and objectives of the Foundation as established in the Articles of Association.

They participate in the Assembly of Founders' 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 Assembly of Founders, from time to time propose one or more representatives for the Assembly of Founders to appoint one or more Board Members;
- (iii) appoint one member of the Board of Guarantors;
- (iv) express non-binding opinions and proposals on the activities and programs of the Foundation

During 2022 three meetings of the Assembly of Founders took place, while the Honor Committee didn't meet.

## 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.

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 characterizing 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 collection has a legal nature.

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

### BALANCE SHEET:

**Intangible fixed assets:** They consist in 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 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 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 value of tangible fixed assets were found.

### Financial fixed assets

**Equity investments:** all equity investments recognised in the financial statements have been valued using the cost method, where 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 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, taking into account 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, taking into account 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 31 December 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:

It is 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 fund, 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 Assembly of Founders.

The item "Reserves bound by 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 carrying out both international and Italian-European projects.

The item "Reserves bound by 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, taking into account 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, taking into account 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 2022, while *deferred income and expenses* refer to portions of costs and revenues, which also had a numerical manifestation in the 2022 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 accruals 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".

**Commitments 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 2 August 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 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 5 March 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 includes all charges for fundraising, the related income of which is shown in section C) Income from usual fundraising.



## ILLUSTRATION OF BUDGET ITEMS

### 4. FIXED ASSETS

**Intangible Fixed Assets** amount to **EUR 102,951** at net of amortisation, down compared to 2021 by Euro 15,575, mainly involving the new administrative management software changes in the field of foreign accounting and time sheet management, whose Go Live took place at the beginning of 2021.

INTANGIBLE FIXED ASSETS	TOTAL
Value at the beginning of the year	
Cost	118,526
Balance sheet value as of 01/01/2022	118,526
Changes in the financial year	
Increases by acquisition	31,107
Decreases for disposals and divestments	-
Depreciation for the year	-46,682
Total of changes	-15,575
Value at the end of the year	
Cost	102,951
Grants received	-
Revaluations	-
Depreciation	-
Balance sheet value as of 31/12/2022	102,951

**Tangible Fixed Assets** amount to **EUR 194,955** and decrease compared to 2022 by **43,718 euros**.

Item 1) Land and Buildings includes 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 141,965**. 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 36,972**, net of the relative annual depreciation.

Item 4) Other assets lists assets for a book value of **EUR 10,138**, 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 5,880**, equal to the purchase value net of the depreciation charge for the year.

**Financial Fixed Assets** amount to **EUR 57,857** and decrease compared to 2022 by **EUR 27,622**.

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



June 2022 and relating to the year 2021, recorded a 50% devaluation mainly due to the impact of the pandemic on the companies supported by the fund itself. Expectations for 2022 also remain negative and have led to a propensity for a devaluation of the equity investment for 43% of the value, the counterpart of which was recorded in item D, 6 of the management report.

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 31/12/2022, the book value was not changed;
- 5 shares in Banca Etica;
- during 2022 the company proceeded with the sale of all the shares received as a donation on 24/05/2017 as follows: 38 shares in ENI; 24 shares in ATLANTIA and 5 shares in LEONARDO FINMECCANICA. the total value of which amounted to EUR 1,111, resulting in a capital gain of EUR 403.00.

FINANCIAL FIXED ASSETS	ITEM 1, C	ITEM 2, D	ITEM 3	TOTAL
Balance sheet value as of 01/01/2022	75,500	7,014	2,965	85,479
Changes in the financial year	-	5,085	-1,110	3,975
Grants received	-	-	-	-
Revaluations	-	-	403	403
Devaluations	-32,000	-	-	-32,000
Balance sheet value as of 31/12/2022	43,500	12,099	2,258	57,857

## 5. START-UP AND EXPANSION COSTS

There are no start-up and expansion costs recorded in 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, and increased compared to 2021 by EUR 12,133,485.

In the following table they are represented by macro-category of institutional donor. The Delta column shows the difference between 2022 and 2021, an increase mainly linked to credits from the European Union, the United Nations and Italian and international government entities.

RECEIVABLES FROM PUBLIC ENTITIES	WITHIN THE YEAR	BEYOND THE YEAR	2022 TOTAL	2021 TOTAL	DELTA
from International Government Entities	2,928,201	120,138	3,048,339	818,133	2,230,206
from Intergovernmental Organisations	128	-	128	82,215	-82,087
from International Agencies	28,026	-	28,026	97,707	-69,681
from the European Union	6,001,574	4,412,583	10,414,157	6,424,735	3,989,422
from United Nations	5,644,762	-	5,644,762	2,032,331	3,612,431
from Italian Government Entities	3,480,071	1,686,006	5,166,077	2,692,451	2,473,626
from Italian Local Entities	-	-	-	20,000	-20,000
from Partners	160,543	23,736	184,279	184,711	-432
<b>Total</b>	<b>18,243,305</b>	<b>6,242,463</b>	<b>24,485,768</b>	<b>12,352,283</b>	<b>12,133,485</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 2,739,098. Of these, EUR 1,809,148 are payable within the following year while EUR 929,950 beyond the following year. There is therefore a decrease of EUR 700,798 compared to 2021.

Tax receivables amount to EUR 42,443 and refer almost entirely to the assignment of the 2023 Advertising Credit.

Other Receivables amount to EUR 101,729, increased compared to 2021 by EUR 8,713 as detailed in the following table. The Delta column shows the difference between 2022 and 2021, an increase mainly linked to receivables from Advances for missions/Secretariat and the decrease in other receivables. There are no receivables due in more than 5 years.

ITEM	2022 VALUE	2021 VALUE	DELTA
Advances for missions / Secretariat	14,678	2,550	12,128
Other receivables	2,108	7,572	-5,464
Receivables from wills	44,138	44,138	-
Receivables from cooperators' contributions	-	324	-324
Receivables from suppliers	-	321	-321
Receivables from partners and non-profit organisations	49,518	46,825	2,693
<b>Total receivables from others</b>	<b>110,442</b>	<b>101,729</b>	<b>8,712</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. This fund was liquidated in February 2023. This fund was liquidated in February 2023, at a higher market value than that recorded in the financial statements, resulting in a contingent asset.

Available Cash amounts to EUR 30,074,895, of which EUR 24,909,215 (increased compared to 2021 by EUR 11,004,822) represent bank and post accounts, EUR 4,387 (decreased compared to 2021 by EUR 797) cash and cash equivalent and EUR 5,161,293 (decreased compared to 2021 by EUR 358,872) include deposits overseas for projects that haven't been accounted for yet; available cash represent 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 ammontano ad EUR 2,302,759, decreased compared to 2021 by EUR 77,652 e sono ripartiti secondo lo schema sotto riportato dettagliato per le singole categorie. The difference between 2022 and 2021 is shown in the Delta column.



TANGIBLE FIXED ASSETS	ITEM 1	ITEM 2	ITEM 3	ITEM 4	TOTAL
Value at the beginning of the year					
Cost	1,209,530	532,748	114,271	66,458	1,923,007
Depreciation (accumulated depreciation)	-1,047,328	-473,647	-101,184	-62,175	-1,684,334
Balance sheet value as of 01/01/2022	162,202	59,101	13,087	4,283	238,673
Changes in the financial year					
Increments by acquisition	-	10,272	2,568	4,087	16,927
Decreases for disposals and divestments	-	-	-	-	-
Depreciation for the year	-20,237	-32,401	-5,517	-2,490	-60,645
Total of changes	-20,237	-22,129	-2,949	1,597	-43,718
Value at the end of the year					
Cost	1,209,530	543,020	116,839	70,545	1,939,934
Grants received	-	-	-	-	-
Revaluations	-	-	-	-	-
Depreciation (accumulated depreciation)	-1,067,565	-506,048	-106,701	-64,665	-1,744,979
Devaluations	-				
Balance sheet value as of 31/12/2022	141,965	36,972	10,138	5,880	194,955

ITEM	2022 VALUE	2021 VALUE	Delta
7) trade payables;	681,743	692,959	-11,216
9) tax liabilities;	189,055	132,772	56,283
VAT	66,190	22,851	43,339
Personal income tax	101,145	96,000	5,145
Regional/Municipal surtaxes	7,625	6,316	1,309
Employee substitute tax	8,353	3,459	4,894
Fondo EST	540	540	-
Supplementary insurance fund (cooperators/employees)	934	819	115
Business Executives contributions	-481	-481	-
Bilateral trade authority	277	269	8
Income tax 1038 1040 1041	4,472	2,999	1,473
10) payables to welfare and social security institutions;	172,826	146,051	26,775
INPS	171,026	145,494	25,532
Inail	1,800	557	1,243
11) payables to employees and collaborators;	280,995	218,564	62,431
Employee salaries	104,624	90,144	14,480
Collaboration fees (HQ collab)	45,574	30,786	14,788
Payables and remuneration (exp. collab)	120,145	88,127	32,018
Employee expense reports	10,652	9,507	1,145
12) other payables;	978,140	1,190,065	-211,925
different pyables	55,732	13,376	42,356
payables to institutional donors relating to activities of general interest	67,271	62,905	4,366
payables to partners relating to activities of general interest	855,137	1,113,784	-258,647
<b>Total</b>	<b>2,302,759</b>	<b>2,380,411</b>	<b>-77,652</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.

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

**Third parties' guaranties, recognised in memorandum accounts,** amount to **EUR 2,094,459, increased compared to 2021 by EUR 788,792.**

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 108,304. Accrued income, for EUR 63,645 (increased compared to 2021 by EUR 20,652), 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 44,659 (increased compared to 2021 by EUR 11,324).

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 334,620.

The item includes Accrued Liabilities for EUR 164,742 (increased compared to 2021 by EUR 13,352) and Invoices to Receive for EUR 169,878 (increased compared to 2021 by EUR 38,182).

**Severance indemnity for subordinate employment** amounts to **EUR 902,510, increased compared to 2021 by EUR 141,973.** This amount is believed sufficient to fulfil contractual and legal obligations. The increase versus 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.

#### 8. NET WORTH

Net Worth amounts to **EUR 54,704,573.** This includes the Foundation's Reserve for EUR 200,850, Tied Assets for EUR 49,293,754, Free Assets for EUR 4,692,139, and the previous year surplus of EUR 517,830 used for the Reserve for projects amounting to EUR 4,408,606.

Free Assets, for EUR 49,293,754, consists of the sum of:

- the restricted reserve by decision of the institutional bodies, 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

NET WORTH	BALANCE ON 01/01/22	INCREASES IN 2022	DECREASES IN 2022	BALANCE ON 31/12/2022
<b>I – endowment fund</b>	<b>200,850</b>	-	-	<b>200,850</b>
Endowment reserve	200,850	-	-	200,850
<b>II – restricted assets</b>	<b>27,853,382</b>	<b>48,967,430</b>	<b>27,527,058</b>	<b>49,293,754</b>
1) capital reserve;	-	-	-	-
2) reserves restricted by decision of institutional bodies;	1,838,764	339,889	750,005	1,428,648
3) restricted reserves allocated by third parties;	26,014,618	48,627,541	26,777,053	47,865,106
<b>III – free assets</b>	<b>4,408,606</b>	<b>283,533</b>	-	<b>4,692,139</b>
1) reserves of profits or operating surpluses;	-	-	-	-
2) other reserves;	4,408,606	283,533	-	4,692,139
IV) surplus/deficit for the year,	283,533	517,830	283,533	517,830
<b>Total</b>	<b>32,746,371</b>	<b>49,768,793</b>	<b>27,810,591</b>	<b>54,704,573</b>

line with its statutory mission. This reserve, which as of 31/12/2021 amounted to EUR 1,438,764, was used for EUR 433,869 in projects in Haiti, Myanmar and Kenya, and has a value of EUR 994,905 as of 31/12/2022;

- the restricted reserve by decision of the institutional bodies, 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 on 31 December 2021.

This reserve, which as of 31/12/2021 amounted to EUR 400,000, was used for EUR 306,146, and has a value of EUR 93,854 as of 31/12/2022;

CO-FINANCING COMMITMENTS						
PROJECT	MAIN DONOR	COMMITMENTS AT 01/01/22	COMMITMENTS STARTED IN 2022	FULFILLED COMMITMENTS AT 31/12/22	COMMITMENTS TO FULFIL BY 31/12/23	COMMITMENTS TO FULFIL AFTER 31/12/23
DPSE029	European Union	885	-92	793	-	-
CHTI039	European Union	1,767	-1,767	-	-	-
EITA085	Comp. and Found.	12,377	-8,549	3,828	-	-
EITA105	Comp. and Found.	50,693	-	8,470	15,019	27,204
AZWE050	European Union	7,487	-	4,631	2,856	-
EALB029	Italian Government Bodies	7,250	-	5,222	2,028	-
EALB032	Italian Government Bodies	4,386	-	4,335	51	-
EALB033	Italian Government Bodies	953	-	768	185	-
EITA089	European Union	10,042	-1,359	8,683	-	-
EITA097	European Union	16,082	-16,082	-	-	-
AKEN012	Italian Government Bodies	1,010	-	736	274	-
DLBN016	European Union	12,433	-	2,747	9,686	-
AKEN013	European Union	16,463	-	6,709	9,754	-
AZWE061	Comp. and Found.	4,683	-	3,270	1,413	-
CPER051	European Union	3,749	-	917	2,832	-
ASOM105	European Union	-	5,892	3,029	2,863	-
ASOM113	United Nations	-	164,934	8,749	34,659	121,526
EITA 150	Italian Government Bodies	-	24,117	104	8,441	15,572
EITA151	Comp. and Found.	-	7,414	347	1,933	5,134
<b>Total</b>		<b>150,260</b>	<b>174,508</b>	<b>63,338</b>	<b>91,994</b>	<b>169,436</b>

- the restricted reserve by decision of the institutional bodies which amounts to EUR 339,889, consisting of a portion of the fundraising for the Ukrainian Emergency which took place in 2022, specific for dealing with the humanitarian emergency and its consequences also in the medium-long term, which the Foundation has allocated Reserve to continue to support and develop the programs implemented during 2022
- the restricted reserves intended by third parties, which amount to EUR 47,865,106, refer to contributions received from institutional and private donors with commitment to spend on projects relating to the activity of general interest of the entity. This figure is calculated taking into account the costs and revenues of projects that will have an economic manifestation in subsequent years.

Free equity, amounting to EUR 4,692,139, is the Available Reserve of the Foundation for Projects and consists in the result of the sum between the profit for 2021 which amounted to EUR 283,533 and the Fund for open projects which amounted to EUR 4,408,606. Specifically, the Fund for open projects, which as of January 1st, 2022, had a balance of EUR 4,408,606, during the year recorded an increase of EUR 283,533 due to the allocation of the 2021 budget surplus as deliberated by the Board on 29/04/2022.

### 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 261,430.

### 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

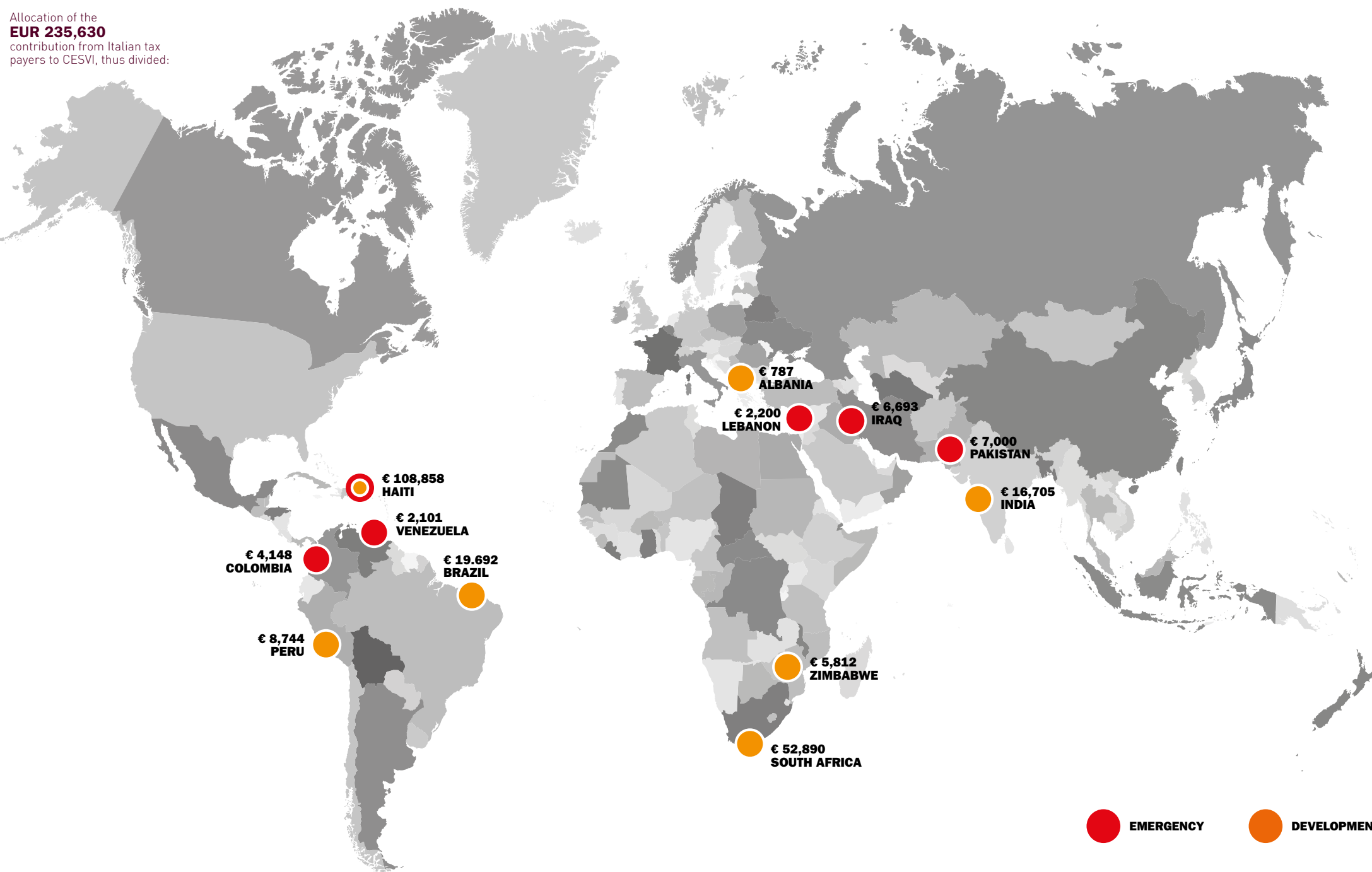
The Foundation's general interest activity has a deficit of EUR 210,245.

The contributions from Public Bodies, which amount to EUR 20,904,807 (decreased compared to 2021 by EUR 6,002,100), and from Private Entities, which amount to EUR 7,806,511 (increased compared to 2021 by EUR 374,453), are the positive economic manifestation of the Foundation's project activity and are accounted for in the state of progress of the works

The "5xmille" Contribution, which amounted to EUR 235,630 (increased compared to 2021 by EUR 8,481), refer to the 2021 "5xmille" contribution, which related to 2020 Tax Returns received on 14/11/22. This contribution is accounted 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.

## 2021 "5xmille" contributions

Allocation of the **EUR 235,630** contribution from Italian tax payers to CESVI, thus divided:



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 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. The Delta column shows the differential data between the 2022 and 2021 financial years, a sharp decrease in Contributions from public bodies mainly due to the decrease in planning relating to COVID-19 issues which had led to a general increase in the volume of outlays and proceeds of the Foundation and the postponement of the project budgets relating to the Pakistan emergency to 2023.

ITEM	2022 VALUE	%	2021 VALUE	%	DELTA
5) "5xmille" proceeds	235,630	1%	227,149	1%	8,481
6) Contributions from private entities	7,806,511	26%	7,432,058	21%	374,453
7) Revenues from services and sales to third parties	13,401	-	15,226	-	-1,825
8) Contributions from public bodies	20,974,807	71%	26,976,907	77%	-6,002,100
10) Other revenues, income and proceeds	467,628	2%	361,760	1%	105,868
<b>Total</b>	<b>29,497,977</b>	<b>100%</b>	<b>35,013,100</b>	<b>100%</b>	<b>-5,515,123</b>

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	2022 VALUE	%	2021 VALUE	%	DELTA
1) Raw materials, supplies, consumables and goods	3,341,361	11%	6,126,681	18%	-2,785,320
2) Services	12,887,750	44%	15,905,328	45%	-3,017,578
3) Use of third-party assets	1,885,808	6%	1,910,773	5%	-24,965
4) Personnel	11,570,008	39%	10,532,676	30%	1,037,332
7) management outlays	433,411	1%	519,655	1%	-86,244
9) Allocation to restricted reserve by decision of the institutional bodies	339,889	1%	400,000	1%	-105,868
10) Use of the restricted reserve by decision of the institutional bodies	-750,005	-2%	-	-	-750,005
<b>Total</b>	<b>29,708,222</b>	<b>100%</b>	<b>35,395,113</b>	<b>100%</b>	<b>-5,686,891</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 institutional donor.

ographic area, while the second offers a comparison between costs, charges, income, contributions, and revenues, detailing by macro category of institutional donor.

PROJECT OUTLAYS AND COSTS	2022 VALUE	%	2021 VALUE	%	DELTA
Sub-Saharan Africa	5,438,223	18%	5,280,527	15%	157,696
Asia	2,810,718	10%	6,746,441	20%	-3,935,723
America	1,855,976	6%	2,974,137	9%	-1,118,161
MENA	9,809,949	33%	8,740,480	25%	1,069,469
Europe	9,770,061	33%	10,733,873	31%	-963,812
<b>Total</b>	<b>29,684,927</b>	<b>100%</b>	<b>34,475,458</b>	<b>100%</b>	<b>-4,790,531</b>

The Delta column shows the differential data between the 2022 and 2021 financial years, a decrease compared to the previous year mainly represented by the decrease in project

expenditure in Asian countries, particularly in Pakistan, where emergency planning incurred during 2022 will have a greater phase of implementation and expenditure during 2023.



GENERAL INTEREST ACTIVITY	OUTLAYS AND COSTS 2022	PROCEEDS AND REVENUES 2022	SURPLUS/DEFICIT 2022	OUTLAYS AND COSTS 2021	PROCEEDS AND REVENUES 2021	SURPLUS/DEFICIT 2021
<b>Projects</b>						
Self-financed	2,192,704	-	-2,192,704	764,800	229,794	-535,006
Companies and Foundations	7,505,311	7,806,511	301,200	7,180,279	7,432,055	251,776
International Government Bodies	1,945,471	2,089,187	143,716	2,361,051	2,535,533	174,482
Intergovernmental Organisations	64,940	65,264	324	105,289	105,289	-
International Agencies	168,217	171,251	3,034	1,064,937	316,572	-748,365
United Nations	6,306,873	6,706,083	399,210	5,942,587	6,303,727	361,140
European Union	5,716,448	5,900,851	184,403	12,237,360	12,561,861	324,501
Italian Government Bodies	5,101,293	5,358,501	257,208	2,276,892	2,381,871	104,979
Italian Local Authorities	683,670	683,670	-	2,542,263	2,542,263	-
<b>Total value of Projects</b>	<b>29,684,927</b>	<b>28,781,318</b>	<b>-903,609</b>	<b>34,475,458</b>	<b>34,408,965</b>	<b>-66,493</b>
<b>5x1000</b>	-	<b>235,630</b>	<b>235,630</b>	-	<b>227,149</b>	<b>227,149</b>
<b>Proceeds from contribution for household expenses program</b>	-	<b>13,401</b>	<b>13,401</b>	-	<b>1,226</b>	<b>15,226</b>
<b>Extraordinary components</b>			-			
Contingencies on projects	77,174	167,403	90,229	130,237	56,637	-73,600
exchange differences on projects	356,237	300,225	-56,012	389,418	305,123	-84,295
<b>Total value of extraordinary components</b>	<b>433,411</b>	<b>467,628</b>	<b>34,217</b>	<b>519,655</b>	<b>361,760</b>	<b>-157,895</b>
<b>Allocation to restricted reserve</b>	<b>339,889</b>	-	<b>-339,889</b>	<b>400,000</b>	-	<b>-400,000</b>
Use of restricted reserve	-750,005	-	750,005	-	-	-
<b>Total of general interest activity</b>	<b>29,708,222</b>	<b>29,497,977</b>	<b>-210,245</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 4,252,643 (increased compared to 2021 by EUR 224,986), and are the result of the usual fundraising activity from individuals and companies. These revenues do not lie 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 1,385,768 (increased compared to 2021 by EUR 133,327) 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 2,866,875 (increased compared to 2021 by EUR 91,659). 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 result is due, as listed under item D6 other charges, to the write-down of EUR 32,000 equal to 43% 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 9,805 (decreased compared to 2021 by EUR 1,394) while the revenues are represented by bank interest income for EUR 3,948 (decreased compared to 2021 by EUR 1,521).

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

Outlays and costs from general support activities are expressed by nature and amount to EUR 2,104,466 (increased compared to 2021 by EUR 62,906). Costs for services and personnel are the most significant items among the outlays

GENERAL SUPPORT OUTLAYS AND COSTS	2022 VALUE	%	2021 VALUE	%	DELTA
1) Raw materials, supplies, consumables and goods	5,746	-	4,113	-	1,633
2) Services	436,913	21%	373,645	18%	63,268
3) Use of third-party assets	31,219	1%	28,825	2%	2,394
4) Personnel	1,457,548	70%	1,452,574	71%	4,974
5) Depreciation	107,327	5%	98,351	5%	8,976
7) Other miscellaneous outlays	65,713	3%	84,052	4%	-18,339
<b>Total</b>	<b>2,104,466</b>	<b>100%</b>	<b>2,041,560</b>	<b>100%</b>	<b>62,906</b>

Employment Costs amount to EUR 1,457,548 (increased compared to 2021 by EUR 4,974) and include the HQ salaries - including personnel dedicated to fundraising, at net of what is directly related to a project activity - for EUR 1,331,055 (decreased compared to 2021 by EUR 27,351) and the costs for Severance indemnity, amounting to EUR 126,493 (increased compared to 2021 by EUR 32,325). As of 31 December 2021 our workforce was made up of 49 people. In 2022 2 new people were hired and 2 people left. More details are shown in paragraphs 13 and 23 of this Mission Report.

COSTS FOR SERVICES	2022 VALUE	%	2021 VALUE	%	DELTA
Subscriptions	7,527	2%	4,745	1%	2,782
Insurance	10,327	2%	10,717	3%	-390
Administrative, legal and tax consultancy	116,327	27%	114,901	31%	1,426
Training	31,991	7%	10,097	3%	21,894
IT management	79,476	18%	93,428	25%	-13,952
Security	21,057	5%	26,301	7%	-5,244
Condominium fees	16,580	4%	13,104	4%	3,476
Transportation fee	39,763	9%	20,060	5%	19,703
Ticket restaurant and corporate welfare	28,837	7%	16,247	4%	12,590
Utilities	70,983	16%	55,959	15%	15,024
Other	14,045	3%	8,086	2%	5,959
<b>Total</b>	<b>436,913</b>	<b>100%</b>	<b>373,645</b>	<b>100%</b>	<b>63,268</b>

The total depreciation for the year amounts to EUR 107,327 (increased compared to 2021 by EUR 8,976) 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 65,713 (decreased compared to 2021 by EUR 18,339), includes both the costs relating to the fees paid to participate in the community and sector associations (EUR 70,887)

for general activities, as detailed in the following table, in which the percentage data on the total outlays for each item is shown.

The difference between 2022 and 2021 is shown in the Delta column, an increase compared to the previous year mainly represented by the item Services.

The costs for services amount to EUR 436,913 (increased compared to 2021 by EUR 63,268) and are detailed in the following Table.

The Delta column shows the differential data between 2022 and 2021, an increase compared to the previous year represented by a return to greater mobility/aggregation (Transportation and Training Costs items) and in general by the increases linked to inflation dynamics (Utilities, Ticket restaurant and corporate welfare items).

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 28,765 (decreased compared to 2021 by EUR 14,694), consists in contingent assets for EUR 28,631.

#### Taxes

The Taxes item shows the tax charges relating to payments for Ires and Imu for EUR 25,285 (decreased compared to 2021 by EUR 5,579).

### 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 2022 2 new people were hired and 2 people left. There are 47 permanent employees, 2 temporary employee. There are 7 part-time contracts and 42 full-time contracts

WORKERS	AVERAGE NUMBER 2022	AVERAGE NUMBER 2021
Managers	2.00	2.00
Employees	44.27	43.13
<b>Total</b>	<b>46.27</b>	<b>45.13</b>

The number of volunteers in the register established pursuant to art. 17 paragraph 1, who carry out their activities on a non-occasional basis, is now equal to 14.

The register was established and stamped in 2022, the people registered to date and who have lent their business in 2022 are 19.

### 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 5,710

### 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, taking into account 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	109,950
2	Founding Member	Project consultancy	13,807

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

The surplus for the year amounts to EUR 517,830 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, CESVI has kept the project presentation data at the levels of the last three years (122 projects presented in 2022 in line with 2020 n.121 and with 2021 n.120). During 2022 CESVI participated in the international response to the humanitarian crisis deriving from the conflict in Ukraine. Together with its allies of the European group Alliance2015, CESVI has prepared a multi-sector intervention operating in Poland, Hungary, Romania and Ukraine, providing support to refugees on the border, to internally displaced persons, participating in the distribution of humanitarian aid and developing planning both for social reconstruction and for the emergency due to the difficulty of the population to face the winter cold. Also in 2022 CESVI responded to the flood emergency in Pakistan with planning for the distribution of personal hygiene and water purification kits, as well as mosquito nets, tools necessary to mitigate the risk of infections in the population affected by the emergency. In terms of fund raising, the figure for 2022 is confirmed in line with the evolutionary trend of the last three years. Despite the worsening of the inflation dynamics following the outbreak of the war in Ukraine, CESVI has maintained constant attention to the containment of general support costs, as also highlighted in point 11 E of this Mission Report. During 2022 CESVI favoured the disposal of holidays in order to reduce the related accrual at the end of the year. In 2022, as the pandemic subsided, the structure kept the Bergamo and Milan offices constantly open, while continuing to favour remote working. 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 2021 and of the previous year (37 in 2021, 37 in 2022 e 32 in 2023). 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, following the earthquake that struck Türkiye and Syria at the beginning of February, CESVI participated in the distribution of humanitarian aid, supplying hygiene and basic necessities kits, while developing projects to guarantee hygiene and health as well as the psychosocial support of the population.

Both the general and the fundraising activities are strongly committed to the sustenance of the project activities described above. The Foundation has also approved a five-year strategy for achieving institutional, operational and economic targets that allow for an increase in the volume of projects while maintaining a healthy and stable organisation from an economic and financial point of view. Within the implementation plan of this strategy, the theme of digitalisation is given great prominence. 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 sta-

CATEGORY OF INTERVENTION	OUTLAYS 2022	%	OUTLAYS 2021	%	DELTA
<b>Development setting</b>	<b>10,919,354</b>	<b>37%</b>	<b>15,042,734</b>	<b>44%</b>	<b>-4,123,380</b>
2 Rural development	2,425,051	22%	4,025,556	27%	-1,600,505
3 Civil society and governance	601,098	5%	559,464	4%	41,634
4 Protection	2,026,874	19%	1,482,087	10%	544,787
5 Health	-	0%	8,610	-	-8,610
6 Inclusive & sustainable growth	5,866,331	54%	8,967,017	60%	-3,100,686
<b>Humanitarian setting</b>	<b>18,765,573</b>	<b>63%</b>	<b>19,432,724</b>	<b>56%</b>	<b>-667,151</b>
2 Rural development	1,763,236	9%	2,523,530	13%	-760,294
3 Civil society and governance	1,218,832	7%	438,726	2%	780,,106
4 Protection	8,628,477	46%	7,322,848	38%	1,305,629
5 Health	2,272,331	12%	5,844,746	30%	-3,572,415
6 Inclusive & sustainable growth	4,882,697	26%	3,302,875	17%	1,579,822
<b>Total</b>	<b>29,684,927</b>	<b>100%</b>	<b>34,475,458</b>	<b>100%</b>	<b>-4,790,531</b>

tute. During 2022 CESVI presented 122 projects for a total budget of about EUR 103.5 million on average compared to data from the last three years.

In 2022 CESVI managed 121 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 25% of the contributions come from Companies and Foundations, 21% from the United Nations, 19% from the European Union (manily from DG ECHO), 17% from Italian Government Bodies. 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.

The Delta column shows the differential data between 2022 and 2021, a decrease compared to the previous year mainly represented by Development intervention, while the Humanitarian sector increases in percentage terms compared to the previous year.

## 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 2022, 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 2022.

Figurative costs related to volunteers	N.	Work hours	€/HOUR	€ figurative cost of the year
Volunteers involved	7	96	23.15	2,222

Figurative Costs and Income	€ figurative costs of the year	€ figurative income of the year
<b>Volunteers</b>	<b>2,222</b>	<b>2,222</b>
<b>Goods</b>	<b>855,520</b>	<b>855,520</b>
<b>Services</b>	<b>3,047,942</b>	<b>3,047,942</b>
<i>of which Professional Services</i>	<i>16,427</i>	<i>16,427</i>
<i>of which Artistic Performances</i>	<i>300,000</i>	<i>300,000</i>
<i>of which Advertising Spaces</i>	<i>2,500,000</i>	<i>2,500,000</i>
<i>of which Services</i>	<i>231,515</i>	<i>231,515</i>
<b>Total</b>	<b>3,905,684</b>	<b>3,905,684</b>

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 23.15; 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 2022 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 offerers on the market or, prudently, to the "non-valorisation" of the service provided.

### 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	22,575	A
Maximum gross annual salary	109,950	B
Ratio between minimum and maximum salaries	0.21	A:B

### 24. DESCRIPTION OF THE FUNDRAISING ACTIVITY

In 2022 the Foundation received approximately 73,545 donations. The number of active donors is 35,681.

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 18 May 2023 at 4:30 pm, the undersigned Auditors of "CESVI Fondazione" Onlus met and concluded the examination of the financial statements as at 31 December 2022 and its attachments, and drew up the following report.

### REPORT OF THE BOARD OF AUDITORS ON THE FINANCIAL STATEMENTS AS AT 31<sup>ST</sup> DECEMBER 2022

Shareholders, the financial statements for the year ended on 31 December 2022, approved by the Board of Directors on 3 May, 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 voluntarily 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 to 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 at 31<sup>st</sup> December 2022 and, in our opinion, it provides a true and fair view of the assets and financial situation of the Foundation at 31 December 2022, 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, is 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 5 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 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

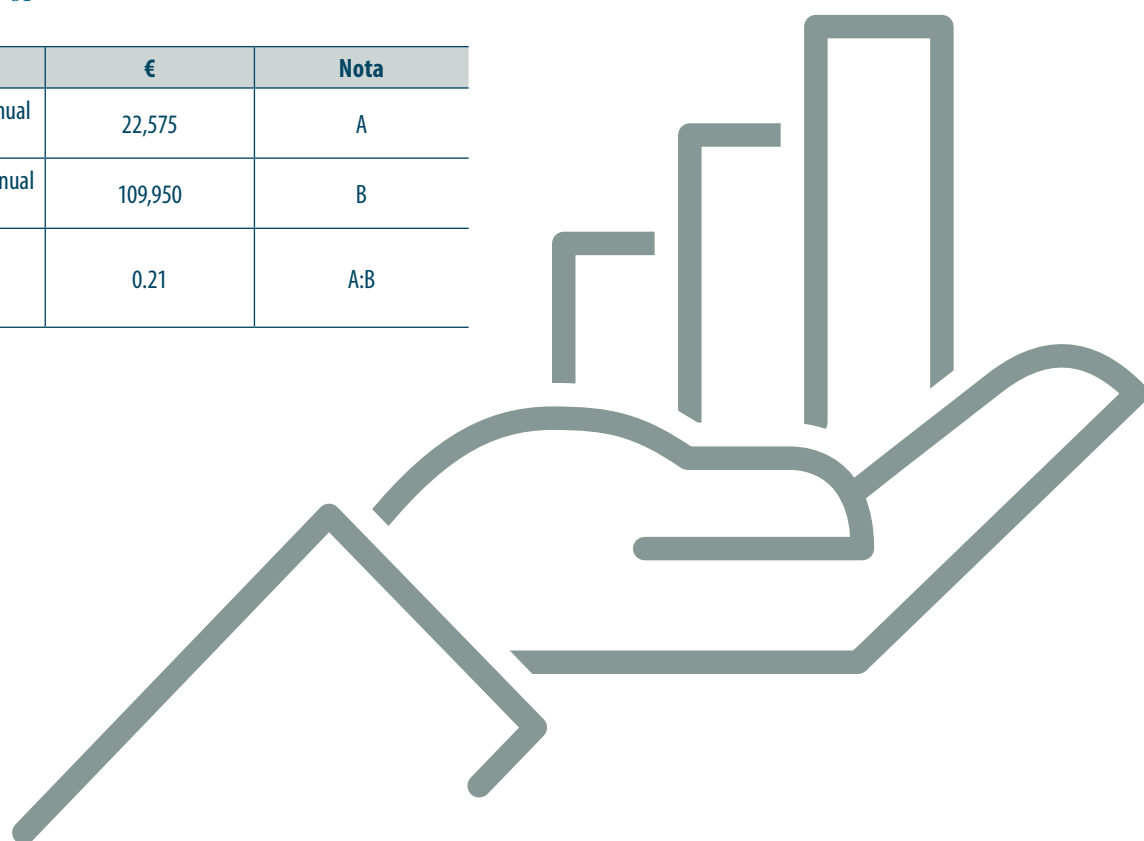
The Auditors must arrive at the acquisition, with reasonable certainty, that the financial statements, as a whole, do not contain significant errors, due to fraud or unintentional behaviour or events, and at the issue of an audit report that includes the assessment.

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 remark that the Foundation has also submitted the financial statements to the voluntary audit carried out by the independent auditors Pricewaterhouse Coopers S.p.A., for the certification of their compliance with proper accounting principles.



### 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 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 on 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 at 31/12/2022 and on the Board's proposal to carry forward the result of the year, equal to 517,830 euros.

The Board of Auditors  
Ms. Francesca Maconi  
Mr Alberto Finazzi  
Mr Carlo Bergamo

Bergamo, the 18<sup>th</sup> May 2023



### 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 2022, 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 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 2022 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.

#### Other matters

This report is not issued in accordance with Italian law because in the year ended 31 December 2022 Cesvi Fondazione Onlus was not obliged to assign an audit engagement based on the laws in force.

#### 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, 31 maggio 2023

PricewaterhouseCoopers SpA

  
Gian Paolo Manfrè  
(Revisore legale)

## **REPORT ON MONITORING COMPLIANCE WITH CIVIC, SOLIDARITY, AND SOCIAL UTILITY PURPOSES pursuant to article 30, paragraph 7 of Legislative Decree no. 117 of 2017**

### **Foreword**

We proceeded to carry out an examination of the Social Report of CESVI Onlus Foundation (hereinafter referred to as "Body") in compliance with:

- a) paragraph 3 of art. 101 of Legislative Decree 117/2017 aimed at regulating the transitional period of third sector entities pending registration in RUNTS;
- b) art. 14 of Legislative Decree 117/2017 which provides for the obligation to prepare the Social Report for Third sector entities with revenues, annuities, proceeds or income however denominated above €1 million;
- c) paragraph 7 of art. 30 of Legislative Decree 117/2017 which puts the supervisory body in charge of the monitoring of the statutory purposes of the Body;

this monitoring, carried out compatibly with the current regulatory framework, concerned, in particular, the following:

- the verification of the exclusive or principal practice of one or more activities of general interest pursuant to art. 5, paragraph 1, for civic, solidarity, and social utility purposes, in accordance with the particular rules that govern their practice, as well as, possibly, those of activities other than the ones indicated in art.5, paragraph 1 of the Third Sector Code, provided that it lie within the limits of statutory provisions and on the basis of secondary and instrumental criteria established with Ministerial Decree 19.5.2021, no. 107;
- compliance, in the fundraising activities carried out during the reference period, with the principles of truth, transparency and correctness in relations with supporters and the public, the verification of which, pending the issuance of the

ministerial guidelines referred to in art. 7 of the Third Sector Code, was carried out on the basis of an overall examination of existing regulations and best practices in use;

- the pursuit of the non-profit purpose, through the destination of the assets, including all its components (revenues, annuities, proceeds, income however denominated) for the performance of the statutory activity; the observance of the ban on the distribution, even indirectly, of profits, operating surpluses, funds and reserves to founders, associates, workers and collaborators, directors and other members of the corporate bodies, taking into account the indexes pursuant to art. 8, paragraph 3, letters from a) to e), of the Third Sector Code.

#### **Specific notes**

##### Activities of general interest - various activities

During the financial year we deepened our knowledge of the Foundation by acquiring information concerning the activities of general interest carried out, verifying their compliance with the statutory provisions.

This information was acquired through participation in meetings of the Boards of Directors, through interviews with administrative staff and area managers. We were also able to verify the management dynamics through the financial statements.

The Foundation did not carry out any activities during the year ended 31 December 2022 other than those referred to in art. 5 of Legislative Decree 117/2017, according to the provisions of article 6 of the same decree, and we therefore did not have to verify compliance with the secondary and instrumentality limits.

##### Public fundraising

During the 2022 financial year, the Foundation received contributions from public and private entities in compliance with the reporting and transparency obligations pursuant

to law 124/2017 through the publication on the website of the necessary information according to the principles of truth, correctness and transparency.

##### Absence of subjective profit and compliance with the ban on the distribution, even indirect, of profits

The Foundation pursues its goals according to criteria of objective profit, or economic balance of management, yet in the absence of subjective profit or the attribution to anyone of any operating surpluses.

We verified, through the sample analysis of administrative documents, compliance with the ban on the distribution, even indirectly, of profits, operating surpluses, funds and reserves to founders, associates, workers and collaborators, directors and other members of the corporate bodies, in compliance with the indices pursuant to art. 8, paragraph 3, letters a) to e).

#### **CERTIFICATE OF COMPLIANCE OF THE SOCIAL FINANCIAL**

#### **STATEMENT**

**with the guidelines referred to in the Ministerial Decree of 4 July 2019 of the Ministry of Labour and Social Policies, drawn up by the SUPERVISORY BODY pursuant to article 30, paragraph 7 of Legislative Decree no. 117 of 2017**

##### Responsibility of the Board of Directors for the Social Report

The Board of Directors is responsible for preparing the Social Report in accordance with the Decree of the Ministry of Labour and Social Policies dated 04.07.2019, as described in the Methodological Note of the Social Report.

The Board of Directors is also responsible for that part of internal control from itself deemed necessary in order to allow the preparation of a Social Report that does not contain material errors due to fraud or unintentional behaviour or events.

The Board of Directors is also responsible for defining the Body's objectives concerning social performance, as well as for the identification of stakeholders and significant issues to report.

#### Independence of the Supervisory Body

We are independent in accordance with the principles of ethics and independence in accordance with the relevant legislation and practice.

#### Responsibility of the Supervisory Body

It is our responsibility to express, on the basis of the procedures performed, a conclusion about the compliance of the Social Report with the requirements of the Ministerial Decree of 07.04.2019. Our work was carried out, as far as necessary, in accordance with the indications referred to in the Third Sector Entities rule 7.2.2 of Document "Rules of conduct of the supervisory body of Third Sector entities", issued by the CNDCEC in December 2020, as well as within auditing standards. These principles require planning and carrying out procedures in order to acquire a reasonable level of certainty that the Social Report does not contain significant errors.

#### Procedures for carrying out checks

The procedures performed on the Social Report were based on our professional judgment and included interviews, mainly with the personnel of the Body responsible for preparing the information presented in the Social Report, as well as document analyses, recalculations and other procedures.

In particular, we carried out the following procedures:

- analysis of the process of defining the relevant topics reported in the Social Report, with reference to the methods of identification in terms of their priorities for the various categories of stakeholders and the internal validation of the results of the process;
- comparison between the data and information of economic-financial nature

reported in the "Economic-financial situation" section of the Social Report and the data and information included in the Body's financial statements;

- understanding of the processes underlying the generation, detection and management of significant qualitative and quantitative information included in the Social Report. In this regard, we noted the differences in the contents of the sections of this Social Report compared to that of the previous year and with respect to the ministerial indications referred to in paragraph 6. These differences were justified by the Directors in the methodological note, which indicated the different collocations of the entries between the two financial years.

#### **Conclusions**

Based on the work performed, we can reasonably certify that the Social Report for the year ended 31.12.2022:

- complies with the guidelines that establish the methods of preparation;
- its drafting was carried out according to criteria and principles which allow for the evaluation of its reliability;
- overall, the data and information allow for a correct representation and visibility of the Body's activity;

and that it was therefore drawn up in compliance with the requirements of the Ministerial Decree of 04.07.2019, and subsequent amendments, of the Ministry of Labour and Social Policies, as described in the Methodological Note section of the Social Report and taking into account what indicated therein.

*Bergamo, June, 22<sup>nd</sup> 2023*

*The supervisory body*

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