



**Annual Report
and Financial Report
2023**



CESVI

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CESVI Fondazione - ETS
 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
 Registered in RUNTS since 16.02.2024.

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

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 IBAN IT 49 H 03069 09606 100000000060
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Annual Report Award (FERPI)
 2000 – 2011 – 2017

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*CESVI promotes a vision of minors as persons with their own
 rights among which is the right to be represented with specific
 attention to gender language. In this document, however, it has
 been decided to use the over-extended masculine in reference
 to non-homogeneous groups of people, to favour readability.*

To Fabio Ammar

Fabio has been with us at CESVI in Pakistan, Nepal, Mali and finally in Colombia, working with the team in Santa Marta on our socio-economic integration interventions for Venezuelan migrants in transit in the country, Colombian women and local communities in highly vulnerable conditions.

The lengthy office meetings, the visits on the ground in the poorest and most forgotten neighbourhoods of Colombia, the often dramatic situations witnessed by those who, like Fabio, took on a duty towards the poorest and most marginalised, only take on meaning when competence is accompanied by love and passion, which Fabio possessed and knew how to transmit.

Fabio was a colleague and a friend to us. Fabio was a teacher and a reference for our organisation from a professional point of view and from the genuine humanity that characterised him.

His passing has left us with a great void, we will miss his smile and his spontaneity, but we will be left with his teaching and his joy, which we pledge to carry on, in his memory.

*Bye Fabio
 and thanks for being
 with us*



PH. ROGER LO GUARRO

Bergamo, 26 June 2024



Dear all,
 from the earthquake in Türkiye and Syria to the one in Morocco, from the floods in Libya to the wars in Ukraine and the Gaza Strip, CESVI has responded to emergencies that have exacerbated structural problems of poverty and injustice. The burden of the devastating consequences always falls on the most

vulnerable: children, women and the elderly. We are faced with an unprecedented combination of the terrible situation of world hunger, the climate crisis and growing and prolonged wars; inequalities are increasing and poverty is worsening: humanitarian needs are at record levels.

Against this backdrop of interconnected crises, CESVI has continued to increase its global engagement in 2023, even in this extraordinary year and with an effort commensurate with the scale of the crises faced.

This and much more is the story of CESVI that you will read in the pages of this Annual Report. Stories, experiences and effective collaborations in 27 countries, with 139 local partners involved and 127 projects managed.

In particular, the scale of adversity and traumatic experiences faced by people affected by natural disasters or war - or both - is such that, with potentially damaging long-term impacts, psychosocial support is needed for people and communities to cope with and overcome the consequences of such critical events. Psychosocial support is a key component of CESVI's emergency response, in which we have increased our commitment and expertise, integrating this type of response with other humanitarian and development aid.

As in Haiti, Ethiopia, Pakistan, and in the multinational 'Case del Sorriso' (Houses of Smile) programme, which is also becoming established in Italy, after decades of experience at different latitudes of the planet. The 'Case del Sorriso' (Houses of Smile) represent safe spaces, beautiful spaces, where children, adolescents and vulnerable adults have the opportunity to improve their relational skills, to be listened to, to express themselves, and to embark on paths of empowerment.

In this context, CESVI people reaffirmed their commitment to influence the necessary process of change, continuing to provide help and support to the most vulnerable communities and people in sudden and protracted emergencies, being ready to accept the challenges of the present to promote sustainable development for individuals, communities and the planet, counteracting the effects of conflicts, climate crises, inequalities and poverty.

All CESVI's interventions, its actions and its relations with the various actors of the international cooperation system are now guided by the new Global Strategy that CESVI has defined for the five-year period 2023-2027. Defined together with the Board of Directors, Members and Staff, it is now fully operational with an Action Plan and investments that are guiding the organisation in its various facets. In this journey, staff and teams at all levels and in all countries, as well as volunteers and founders of CESVI, all play a crucial role in a constructive process of change and increased awareness; an awareness of who we are and where we want to go.

In 2023, CESVI experienced two more significant milestones: the enrolment in the Registro Unico Nazionale Terzo Settore (RUNTS) and, in the last quarter, the handover of the General Directorate from Piersilvio Fagiano (whom we thank for guiding us so far) to Stefano Piziali (whom we thank for guiding us through these waters).

We are on the eve of CESVI's 40th anniversary, which we will celebrate in early 2025. These years of experience, maturing processes, innovations, mistakes but also many important achievements have always been guided by our core values, our commitment to global social justice and solidarity.

With the knowledge of our past and our experience today, we at CESVI are ready to face the challenges of tomorrow.

I wish you good reading.

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 organisation from a narrative, managerial and economic-financial point of view. The reference period of this edition is the calendar year 2023, again marked by the by the escalating and protracted crises with multi-layered emergencies - such as the dire hunger situation, climate crisis, violent conflicts - that are driving humanitarian needs to record levels. The information on objectives and context, organisational charts and human resources also takes into account relevant changes in the first semester of 2024.

On 29 April 2024 as per the first convocation and on 6 May 2024 as per the second convocation, the Foundation's Board of Directors approved the Financial Report 2023 and the Mission Report to the financial statements for the year ended 31 December 2023, from which the information contained in the Annual Report is taken, approved by the Board of Directors on 24 June 2024.

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 2023 Annual Report is drafted in continuity with the elements recently introduced, in compliance with the Reform of the Third Sector and in particular with the Guidelines for the drafting of the Annual Report by ETs and the principles expressed by D.Lgs 117/17 and the consequent implementing decrees.

The contents of the Annual Report make it possible to better reflect the complexity of the approach by programmes now divided by type of intervention - emergency and/or development - and aggregated according to their specific sectors. 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 2023 Annual Report is therefore composed of two different sections: Annual Report and Financial Report. It is drafted and published in two monolingual editions, Italian and English.

The Annual Report is organised in the following chapters:

- **Identity:** History, Mission, Vision, Value System, International standards of quality and transparency;
- **Governance:** Organisational Structure and Organigram;

- **Performance:** Statistical indices of coherence, Numbers by country, Thematic tables by sectors of intervention with reporting of activities and significant results of interventions in countries divided by sectors;
- **Stakeholders:** Stakeholder map, Our commitment to people in need, partners, colleagues, donors and society.

The Financial Report 2023 adopts the financial statement formats introduced by D.lgs 117/17 and D.M. 5 march 2020 and includes the Balance Sheet, the Management Statement, the Mission Report to the financial statements for the year ended 31 December 2023, the Report of the independent auditors and the Monitoring Report of the Control Body. 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 2023 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 2023 with the criteria indicated, but are not comparable with previous years yet.

The 5x1000 related to the taxpayers' choices expressed with the 2022 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.eu for further information and detailed documentation.

The elaboration of the Annual 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 and published in full on the website www.cesvi.eu. A summary edition of the report is published in the weekly VITA magazine.

The Annual 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 organisation exercises control or significant influence and no activity carried out that is relevant for reporting purposes is excluded from the Annual Report.

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

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

abroad. For the most part, these controls relate to the financial and administrative management of individual projects, but also to the adequacy and proper application of procedures, including an audit with a focus on measuring and monitoring the results achieved, transparent and effective project management, and prevention and protection systems. In other cases, these controls have a broader scope, aimed at verifying organisational capacity as a whole, through checks on the functioning of the structure, the organisational risk management system and the effectiveness of internal control systems.

A substantial number of projects are also subject to external or internal evaluations, responding to different evaluation purposes and conducted using various methodologies. From a medium- to long-term perspective, impact evaluations at the programme and intervention sector level, for which CESVI has also laid the foundations through this reorganisation of the Annual Report contents, are of major interest.







1985 1989 1991 1994 1997 1999 2000 2001 2002 2004 2007 2010 2012 2015 2017 2019 2020 2021 2022 2023

A solidarity and cooperation project with Nicaragua leads to the birth of CESVI.

In Thailand the first sustainable development project.

First non-profit organisation to submit the Annual Report to the auditing procedure.

War in the Balkans: CESVI works in the emergency.

First Western NGO to enter North Korea.

In Indonesia the campaign against malaria starts and is then expanded in South-East Asia.

First Italian NGO to be awarded the Annual Report Award (again in 2011 and 2017).

Against AIDS in Africa: in Zimbabwe Takunda is a healthy child born of an HIV-positive mother.

CESVI launches the solidarity SMS with Vodafone Italy, and joins Alliance2015.

The Houses of Smile model is replicated in Brazil, Zimbabwe, Peru, India, South Africa.

Transformation from "association" to "participatory foundation" with a new governance.

Haiti, Pakistan, Libya, Horn of Africa: the new emergencies.

In Italy CESVI helps the victims of the earthquake which hits Emilia Romagna.

Successful participation in Expo Milan 2015. CESVI celebrates its 30th anniversary.

Annual Report Oscar for the third time. International launch of the GHI at the G7 - Agriculture ministerial meeting.

CESVI engineers its own safeguarding system. On the frontline in Mozambique with an emergency response for 5,000 families affected by the tropical cyclone Idai.

Healthcare and socio-economic response to the COVID-19 pandemic emergency in Italy and intervention countries.

Tools to support the self-employed and projects for the reconstruction, consolidation and development of small businesses affected by the pandemic.

War in Ukraine: CESVI humanitarian response to assist the affected population in Ukraine and neighbouring countries.

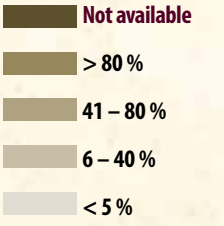
CESVI responds to a large number of new emergencies in Türkiye and Syria, Morocco and Libya, and the Gaza Strip.

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:

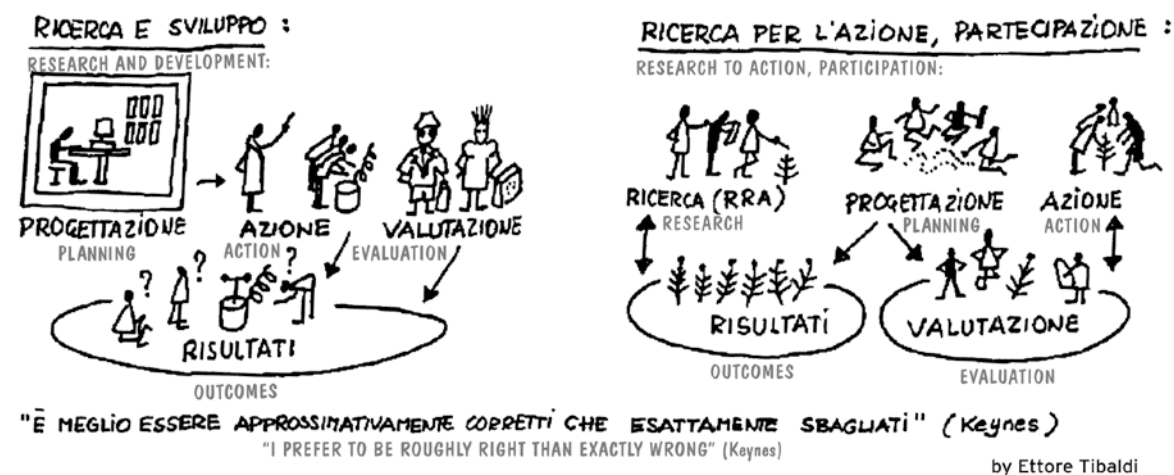
- **Impartiality:** works to serve the needs of others, regardless of gender and sexual orientation, ethnicity, culture or religion, but based on the needs of the most vulnerable: children, women and the marginalised.

- **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.eu/who-we-are/>
- **Policies:** <https://www.cesvi.eu/who-we-are/our-policies/>
- **Notes on Privacy:** <https://www.cesvi.eu/privacy-note/>

CESVI OPERATIONAL PHILOSOPHY: PARTICIPATION



Even in 2023, 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 war-

ning 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

 **by digital reporting platform accessible via:**
www.cesvi.org/cesviwhistleblowing

 **by regular mail:**
to be sent in triple envelope with return receipt to the address of the President of OdV (lawyer Abdoulaye Mbodj, Corso Venezia, 24 - 20121 Milan).

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

 **SAFEGUARDING**
safeguarding@cesvi.org

 **PREVENTION OF FRAUD AND CORRUPTION**
fraud@cesvi.org

 **CODE OF CONDUCT**
hr@cesvi.org

 **SECURITY INCIDENTS ABROAD**
security@cesvi.org

 **VIOLATION OF PERSONAL DATA AND/OR PRIVACY**
dpo@cesvi.org
CESVI Data Protection Officer (DPO)

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.



Cooperation in Emergency and Development: renewal anchored in values

In the CESVI acronym, the words *Cooperazione Emergenza Sviluppo* (Cooperation Emergency Development) have always underlined the nature of the organisation's action: to cooperate in emergency and development, having at heart the value of the centrality of people and the achievement of their aspirations.

Cooperation is not just an operational choice, made up of agreements and the search for points of equilibrium, but a way of being, which springs from the recognition of the Other. From this recognition, which must be mutual, a shared project can be born, in which alongside the dreams and ambitions of each of the parties there is room for a vision of the common good, a sharing in a collective effort, in which the much celebrated result is never truly measurable because it is an often intangible legacy, a wealth left to future generations. This is true whether it is an environmental project in the Peruvian Amazon rainforest, the development of a value chain in orange cultivation in Zimbabwe, the promotion of sustainable tourism in Albania or the protection of flood-affected children in Pakistan.

Cooperation, but also in Emergencies. Since the 1990s, CESVI has been developing humanitarian programmes and responses to sudden emergencies or protracted crisis situations in which the focus of action was the sharing of common objectives with the community targeted by the intervention, represented by anyone who had credibility and the will to look beyond the contingent difficulties to redesign

the future. However, the search for relief for the populations affected by the humanitarian crisis has never been separated from the search for common ground to discuss and look at the future and what would be left behind. Without rhetoric, it can be said that the nexus of humanitarian aid, development and peace is for CESVI a way of working that is already deeply rooted in the organisation's programmes.

While the values and nature of CESVI's actions are stable over time - next year CESVI will celebrate 40 years of activity - the operational and organisational models must evolve to adapt to increasingly complex challenges.

Within the perimeter defined by the 2023-27 multi annual Global Strategy, CESVI is profoundly renewing itself to implement impact programmes in the World and in Italy. Impact is a product of the quality and quantity of completed operations. The Annual Report 2023 describes a growing organisation in terms of public and private resources and with a large diversification of funding sources. This growth will be fuelled by organisational investments, enabled by the high financial strength that the Annual Report 2023 describes in detail.

A profound digitisation process has already been initiated, which, beyond the symbolic 'paper elimination', will lead to greater efficiency in the management of Human Resources, Fundraising, programmes, administrative processes and reporting to all stakeholders.

Increased integration between communication, fundraising and national programmes will make it possible to develop development or emergency interventions that are increasingly focused on co-planning with public and private actors for social infrastructure in Italy and the protection of the most vulnerable, starting with children living in socially marginalised contexts.

With the aim of fostering greater collaboration with local players, the process of localising aid is underway through a progressive decentralisation of coordination functions to four regional areas: Middle East and North Africa (MENA), South and East Africa, South Asia and Latin America and the Caribbean (LAC). At the same time, collaboration with Alliance2015 partners is being strengthened through the application of the principle of subsidiarity, which makes it possible to optimise the precious resources collected by using them efficiently, avoiding duplication of costs. CESVI intends to be more and more an efficient player in supporting actors in the first kilometre of aid, with an increasing attention to the quality and costs of its intervention.

The growth in humanitarian operations (approx. 70% of operations in 2023 will be in this area) is being accompanied by investments to improve logistics, coordination, context analysis, responsiveness in the organisation's qualifying areas and accountability to recipients and donors. Attention is also being paid to impact evaluation through

the adoption of a measurement framework that allows for the analysis of qualitative and quantitative progress in six areas of the organisation's strategic development through 22 composite indicators: programme design and implementation; partnerships; diversification and sustainable growth of resources; consolidation of strategic assets (e.g. Human Resources); quality approach in the areas of intervention; foundation governance (for which there has already been a transformation from a non-profit organisation to an ETS in 2023). The evaluation approach is not academic, but pragmatic and has as its ultimate goal transparency towards external stakeholders (e.g. through a renewed feedback and response system -FCRM- to collect, manage and respond to feedback, complaints and suggestions from stakeholders), or internal stakeholders (e.g. the board and founders: with value-for-money measurement mechanisms).

Without the support of citizens and enterprises that share CESVI's values and expertise, we would not get very far, therefore in the 2023-27 strategic plan a great deal of space is dedicated to fundraising investments, in order to build a closer relationship with donors (individuals and enterprises), increasingly solidarity "players", with CESVI, where there is a need.

Because... *where's a need, there's CESVI.*

Stefano Piziali
General Manager CESVI



BOARD OF DIRECTORS *

SURNAME	NAME	DESCRIPTION
ARCARI	WALTER	Director
BRUZZOLO	LUISA MARIA	Director
DALLATANA	ILARIA	Director
FUMAGALLI	TOMMASO	Director
OLIVOTTI	MASSIMO	Director **
PELLEGRINI	GIANLUIGI	Director
ZAVATTA	GLORIA	Chairman

* Board of Directors appointed by the Assembly of Founders on June 25, 2024.

** Vice President proposed during the Assembly of Founders on June 25, 2024, pending appointment by the Board of Directors.

ASSEMBLY OF AD HONOREM MEMBERS

SURNAME	NAME	DESCRIPTION
BERRINI	MARIA	Senior expert in urban sustainability and adaptation strategies in spatial planning. Architect. Founding partner and on the Board of Directors of Ambiente Italia srl, a leading environmental consultancy company for over 30 years.
BOMBASSEI	CRISTINA	Director of Brembo. Director Corporate Social Responsibility and Sustainability Brembo Group.
CARSANA	BARBARA	Lawyer, Secretary of the Equal Opportunities Committee of the Bergamo Lawyer Association, AIAF Lombardy Milena Pini territorial contact.
CAVALLI	FILIPPO	Partner Style Capital SGR SpA.
DALLATANA	ILARIA	After more than 20 years of experience in television production and broadcasting, he is currently CEO of BLUYAZMINE, a television production company operating in the Italian market.
D'ANGELO	FRANCESCA	Ex UniCredit Group Sustainability Culture manager. Independent consultant in integrating sustainability into corporate strategy.
FERRARI	CHIARA	Head of Public Affairs at Ipsos Italy, coordinator of the editorial project Ipsos Flair, and a member of the Ipsos Global Trends team.
FUMAGALLI	TOMMASO	Head of Shopper Marketing - Henkel Italia; Founder of Nutopia Srl
MARTINO	GIANVITO	Gianvito Martino, Physician, Neurologist, Full Professor of Applied Biology and Pro-Rector for Research and Third Mission, University Vita-Salute San Raffaele, Milan, Scientific Director IRCCS San Raffaele Hospital, Milan.
LA ROSA	MASSIMO	Policy Advisor of the European Commission (DG ECHO) and Associate Professor in Forced Migration & Health, Vita-Salute San Raffaele University, Milan.
PARODI	CRISTINA	Entrepreneur and journalist.
PESSINA	GIULIA	Marketing and communication director Cittadellarte - Fondazione Pistoletto. President Inedita - benefit company.
ROSCIANI	DEBORA	Journalist and presenter for radio 24 - il sole 24 ore.
RIVA	LUIGI (GIGI)	Journalist and writer. Author of books and films on the conflict in former Yugoslavia.
SOBRERO	ROSSELLA	President Koinètica.
TERZI DI SANT'AGATA	GIULIOMARIA	Member of Parliament. Ambassador and diplomat. Former Minister of Foreign Affairs.
VIGANÒ	LAURA	Professor of Banking, Insurance, Microfinance University of Bergamo.
ZEZZA	RICCARDA	Founder of Lifeed, Creator of the Life Based Learning method, Fellow of Ashoka, member of the "European Network of the Weizmann Institute".

ASSEMBLY OF FOUNDERS

SURNAME	NAME	DESCRIPTION
ARCARI	WALTER	Engineer. Consultant in the health sector, plant, structural, hydraulic and environmental.
BELOTTI	GIANLUCA	Lawyer, specialized in Community Right, partner of the legal company Eujus.
BONACINA	RICCARDO	Journalist. Founder and Director of Vita nonprofit magazine.
BRUZZOLO	LUISA MARIA	General Manager of LILT Milan, Monza Brianza.
CAROLI	PAOLO WALTER	Founder CESVI. Former CESVI director. International Sustainable Development Consultant. Founder Alsapiens.
CARRARA	MAURIZIO	Honorary President of CESVI. Founder and President of CESVI until 2005. Member of the Board Strategy Committee.
CASELLI	ROBERTO	Copywriter and Creative Director of ER Creativi in prima linea.
COSTA	GABRIELLA (LELLA)	Theatre actress and author. CESVI testimonial.
FAGIANO	PIERSILVIO	Former General Manager CESVI. Member of the Board Strategy Committee.
GUALZETTI	MASSIMO	Consultant for the development and management of innovative projects and processes in the social economy.
MAZZOLA	MARIO	Business communication expert. Partner and shareholder of Digital Communication.
MILESI	GIANANGELO	Expert in Public Relations and Networking. President of CESVI from 2005 to 2018.
MORETTI	ROBERTO	Doctor and lecturer in Public Health at the University of Geneva. Responsible for the health education at the Bergamo local health district.
OLIVOTTI	MASSIMO	Independent Consultant and Trainer. Former founding partner of MPS Consulting, CEO ERM Italy and DG Palletways Italy. Member of the Board Strategy Committee.
PAGNONCELLI	FERDINANDO	Managing Director of Ipsos, a company specialising in social research.
PELLEGRINI	GIANLUIGI	Former Bank Executive. Scientific trainer and expert in the finance sector. Social Evaluator of Banca Etica. Advisor for financial activities. Member of the Board Strategy Committee.
PIZIALI	STEFANO	Head of Advocacy Policy Partnership and European & Italian Programs at WeWorld. Former Policy, Partnership and Safety Advisor at CESVI. General Manager CESVI Fondazione - ETS since 2023
POZZATO	DINO	Entrepreneur in the engineering and catering sectors.
VICARIO	SERGIO	Managing Director of the communication agency Metafora.
ZAVATTA	GLORIA	Environment and social issues management expert in the manufacturing and services sectors. President and Legal Representative of CESVI Foundation ETS since 2018.

CONTROL BODY

SURNAME	NAME	ROLE
POZZATO	DINO	Chairman
CATTINI	PAOLO	Regular member
FINAZZI	ALBERTO	Regular member
LAROSSI	AHMED	Alternate member
RUSSO	FEDERICO	Alternate member

STATUTORY AUDIT OF ACCOUNTS

PRICEWATERHOUSECOOPERS S.P.A. (PWC ITALY)

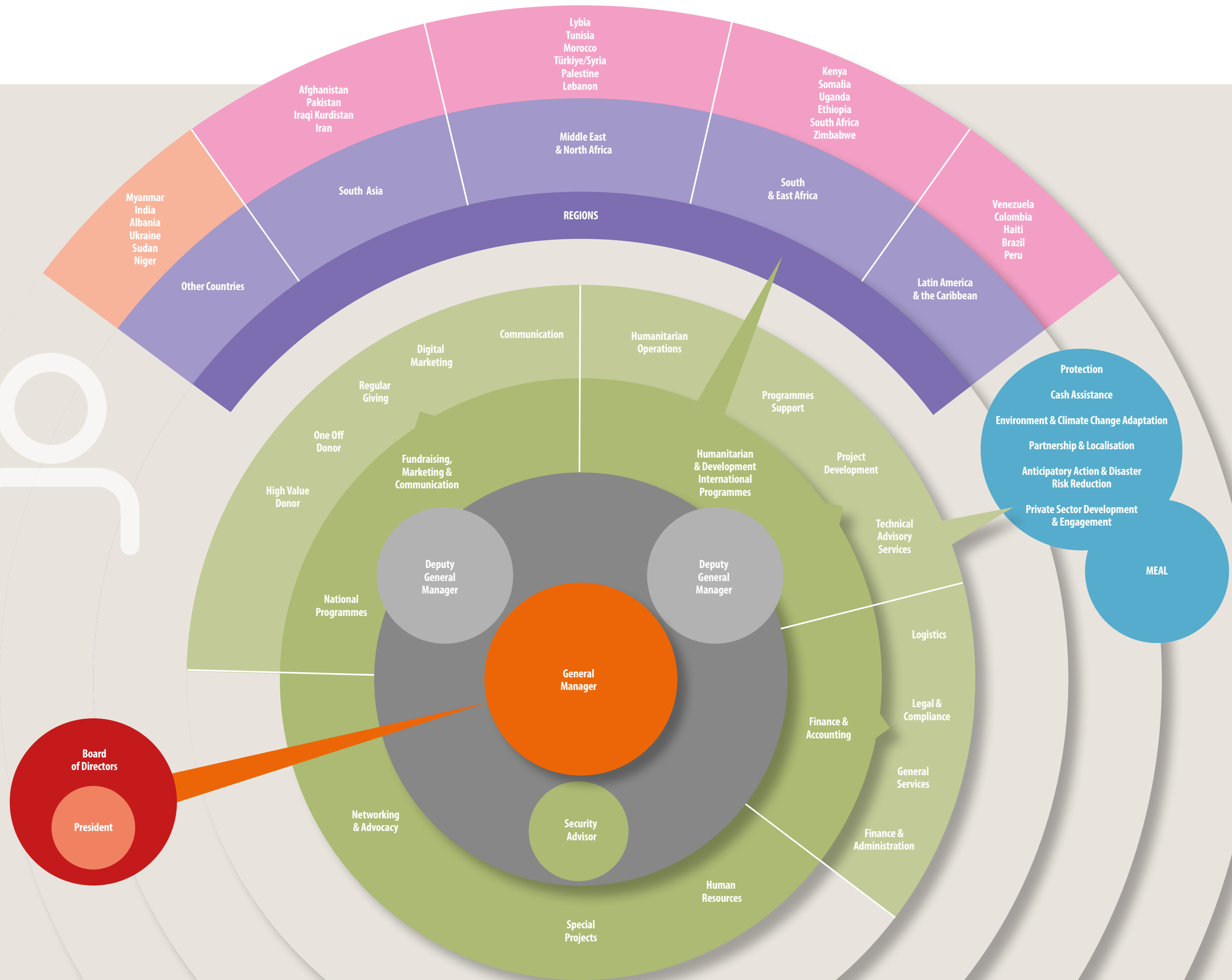
SUPERVISORY BODY

SURNAME	NAME	ROLE
MBODJ	PAPA ABDOULAYE	Chairman
FUMAGALLI	DINO	Regular member

Operational Structure



20



Staff in Countries of intervention

VENEZUELA

NATIONAL	INTERNATIONAL	TOTAL
37	2	39

COLOMBIA

NATIONAL	INTERNATIONAL	TOTAL
6	2	8

HAITI

NATIONAL	INTERNATIONAL	TOTAL
12	1	13

PERU

NATIONAL	INTERNATIONAL	TOTAL
1	1	2

ITALY

NATIONAL	INTERNATIONAL	TOTAL
18	-	18

MYANMAR

NATIONAL	INTERNATIONAL	TOTAL
36	1	37

INDIA

NATIONAL	INTERNATIONAL	TOTAL
1	-	1

ALBANIA

NATIONAL	INTERNATIONAL	TOTAL
7	1	8

UKRAINE

NATIONAL	INTERNATIONAL	TOTAL
6	7	13

LYBIA/TUNISIA

NATIONAL	INTERNATIONAL	TOTAL
178	16	194

MOROCCO

NATIONAL	INTERNATIONAL	TOTAL
0	2	2

TÜRKIYE/NORTH SYRIA

NATIONAL	INTERNATIONAL	TOTAL
2	3	5

PALESTINE

NATIONAL	INTERNATIONAL	TOTAL
7	2	9

LEBANON

NATIONAL	INTERNATIONAL	TOTAL
9	2	11

KENYA/SOMALIA

NATIONAL	INTERNATIONAL	TOTAL
42	2	44

UGANDA

NATIONAL	INTERNATIONAL	TOTAL
49	1	50

ETHIOPIA

NATIONAL	INTERNATIONAL	TOTAL
13	1	14

SOUTH AFRICA

NATIONAL	INTERNATIONAL	TOTAL
8	1	9

ZIMBABWE

NATIONAL	INTERNATIONAL	TOTAL
13	1	14

PAKISTAN

NATIONAL	INTERNATIONAL	TOTAL
97	-	97

IRAQI KURDISTAN

NATIONAL	INTERNATIONAL	TOTAL
18	3	21

IRAN

NATIONAL	INTERNATIONAL	TOTAL
2	2	4

NATIONAL
STAFF

562

INTERNATIONAL
STAFF

51

TOTAL
STAFF

613



CESVI by the numbers

OUR PRESENCE IN THE WORLD



	2021	2022	2023
Countries	22	26	27
Overseas offices	61	66	44
Local partners	92	116	139
Projects	113	122	127

OUR INVESTMENT IN THE WORLD

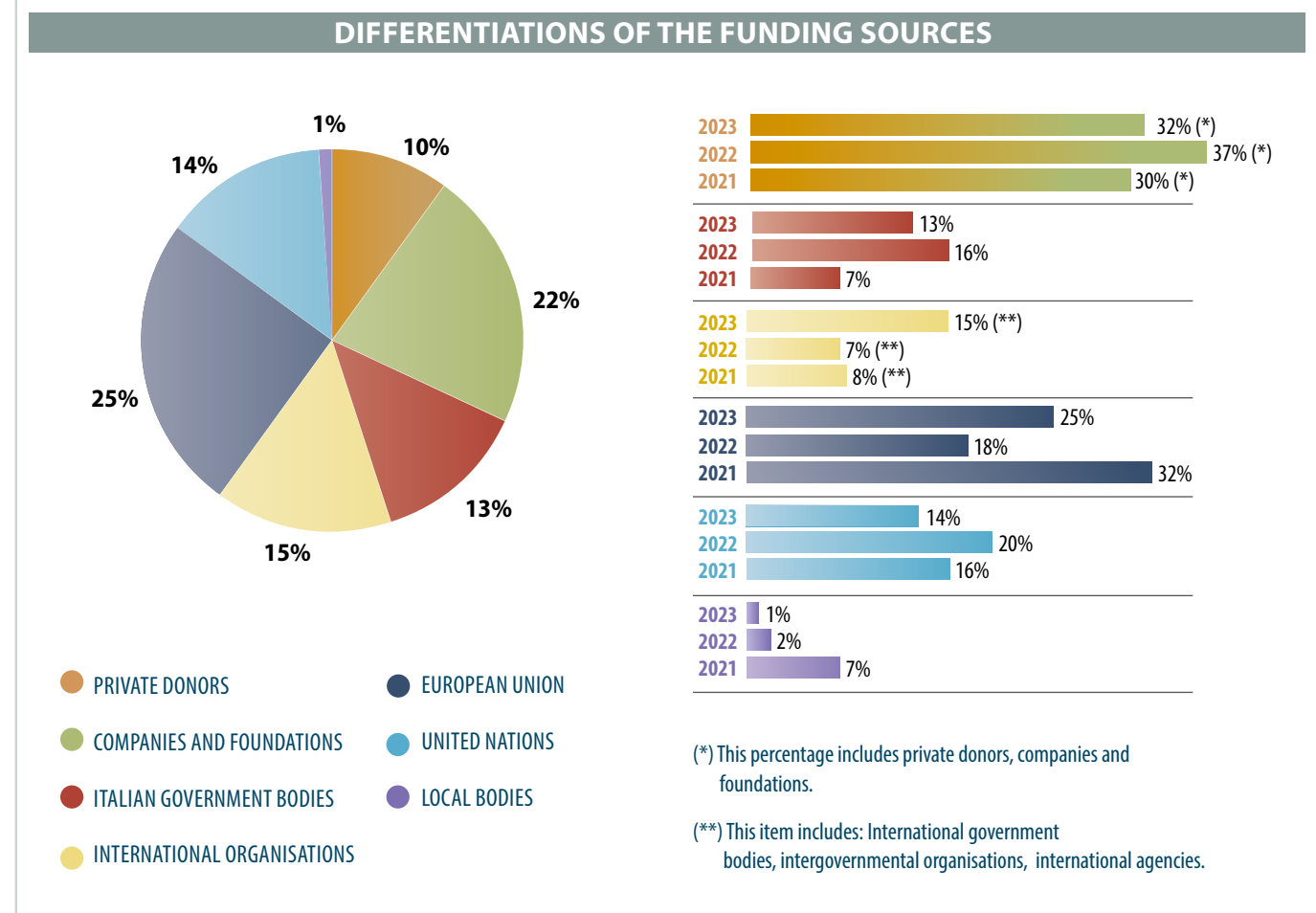
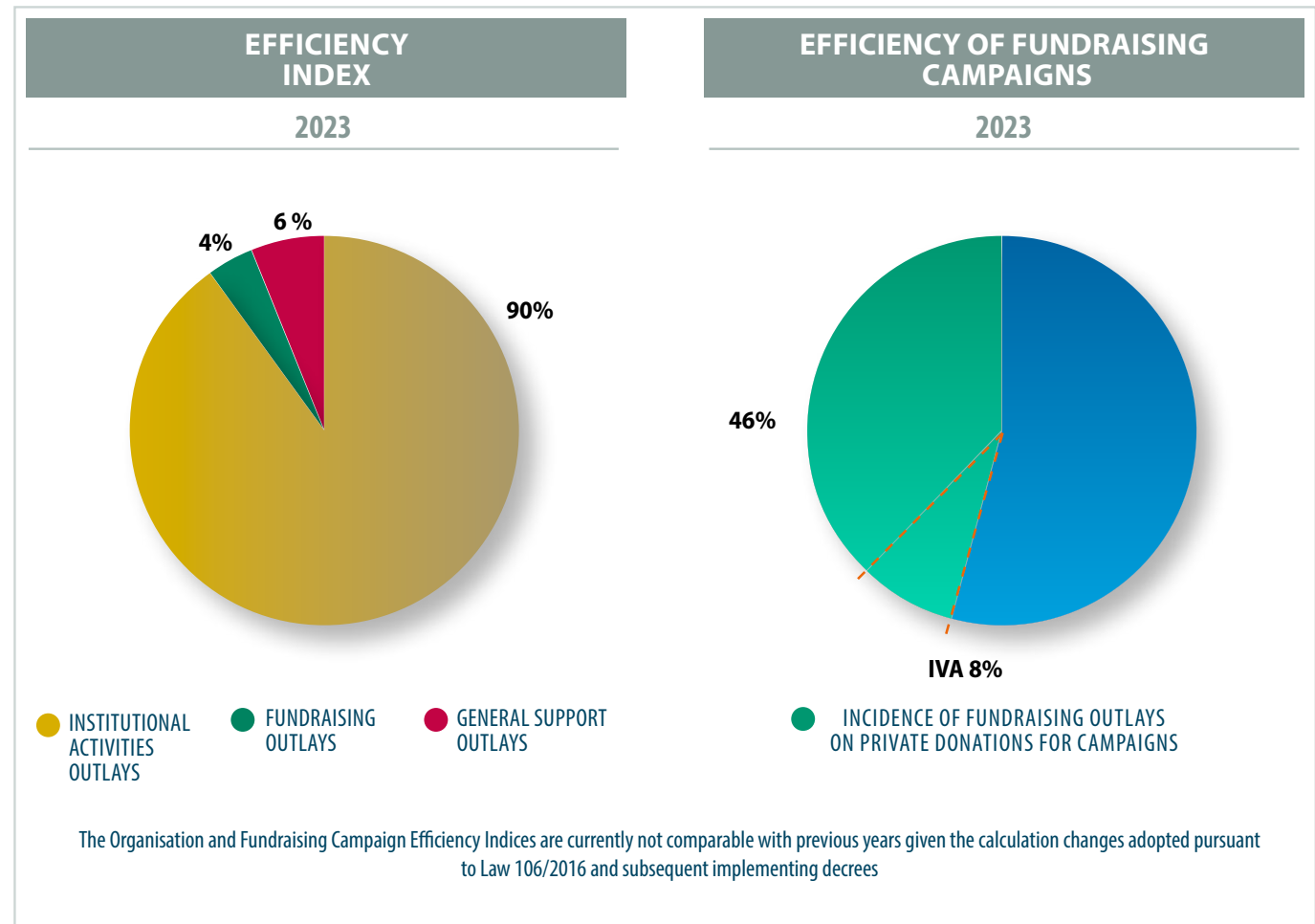
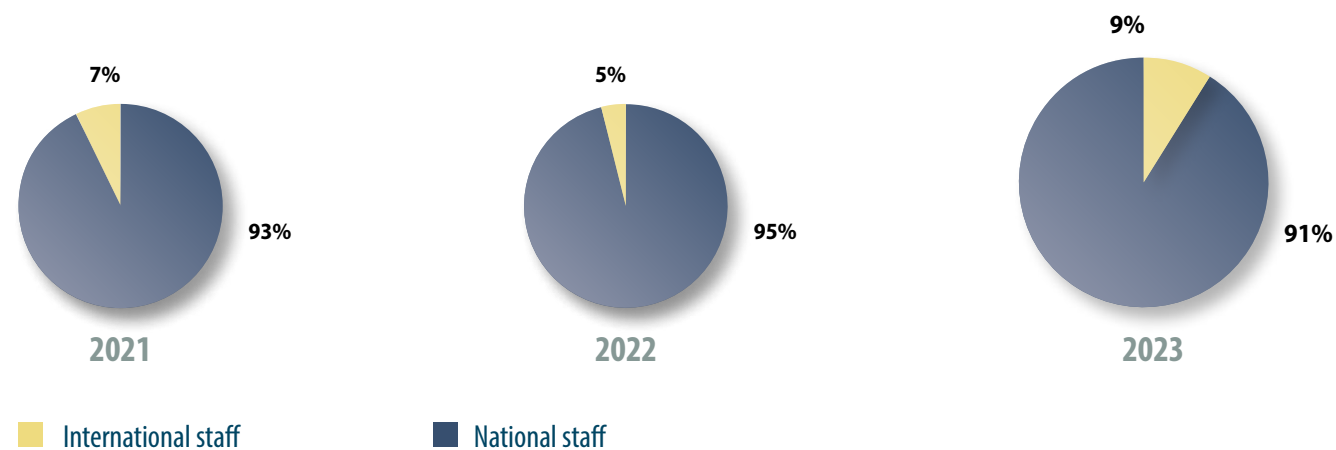


	2021	2022	2023
Outlays for institutional activities €	35,395,113	30,458,227	42,417,261
Collected funds €	39,089,710	34,533,381	46,979,947
% of funds donors	30%	37%	32%
% of funds from institutional donors abroad	56%	45%	54%
In kind contributions €	2,947,097	3,905,684	3,118,617

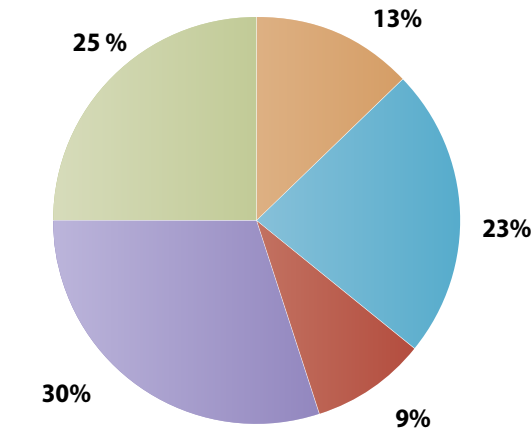
CESVI has defined a series of indexes assessing the contiguity between the achieved and fixed goals in order to evaluate the efficiency of its own action. The trends can be observed by comparing each index with

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

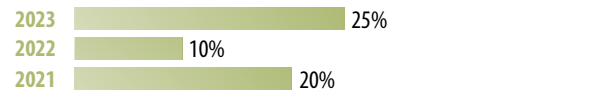
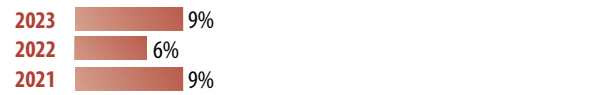
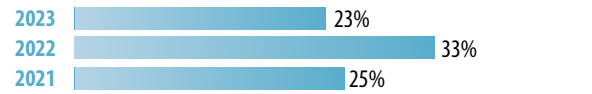
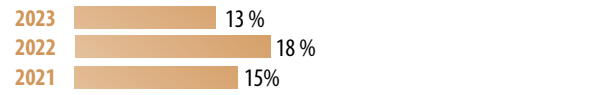
LOCAL ROOTING INDEX



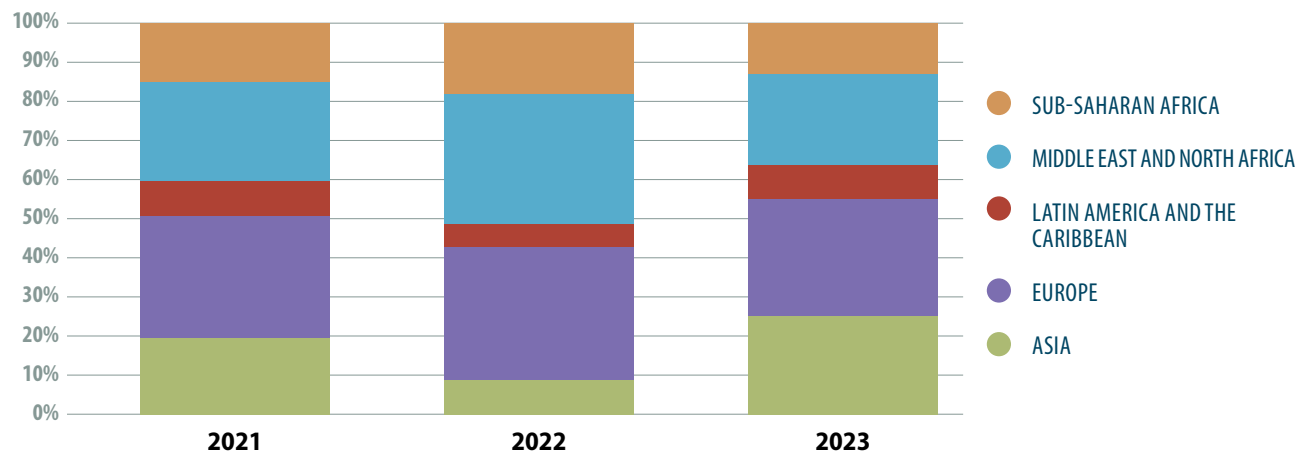
WORLDWIDE COMMITMENT



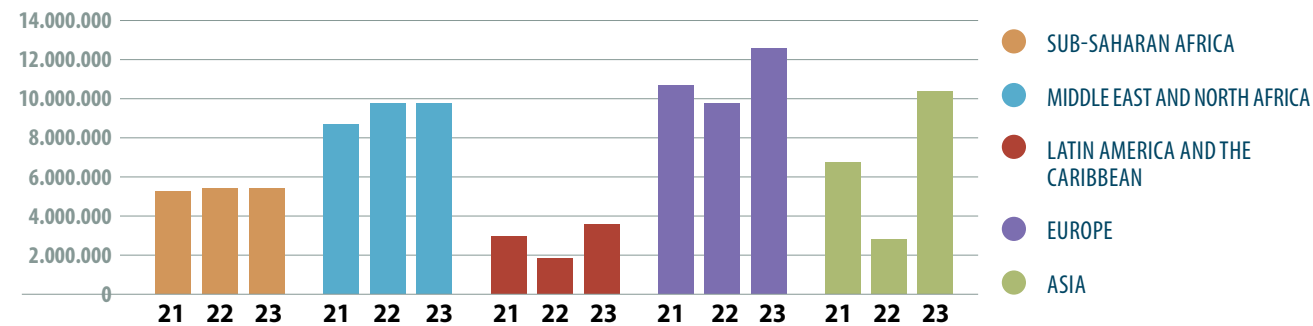
- Sub-Saharan Africa
- Middle East and North Africa
- Latin America and the Caribbean
- Europe
- Asia



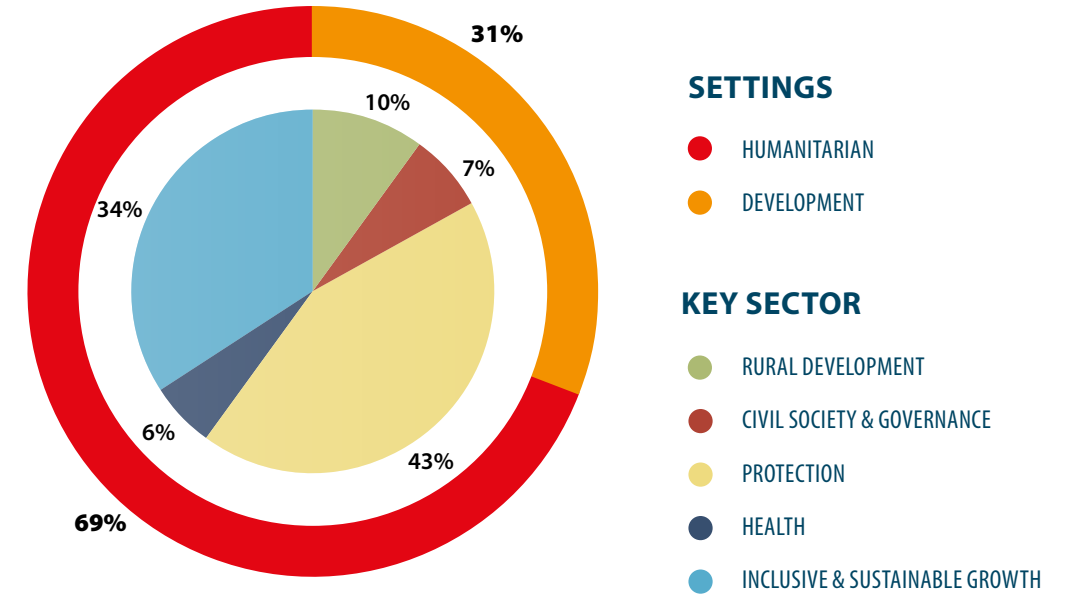
PERCENTAGE CHANGE IN CONTRIBUTION TO TOTAL OUTLAYS BY GEOGRAPHICAL AREA



CHANGE IN PROJECT OUTLAYS BY GEOGRAPHICAL AREA



INVESTMENT IN HUMANITARIAN AND DEVELOPMENT SETTINGS & IN THE KEY SECTORS



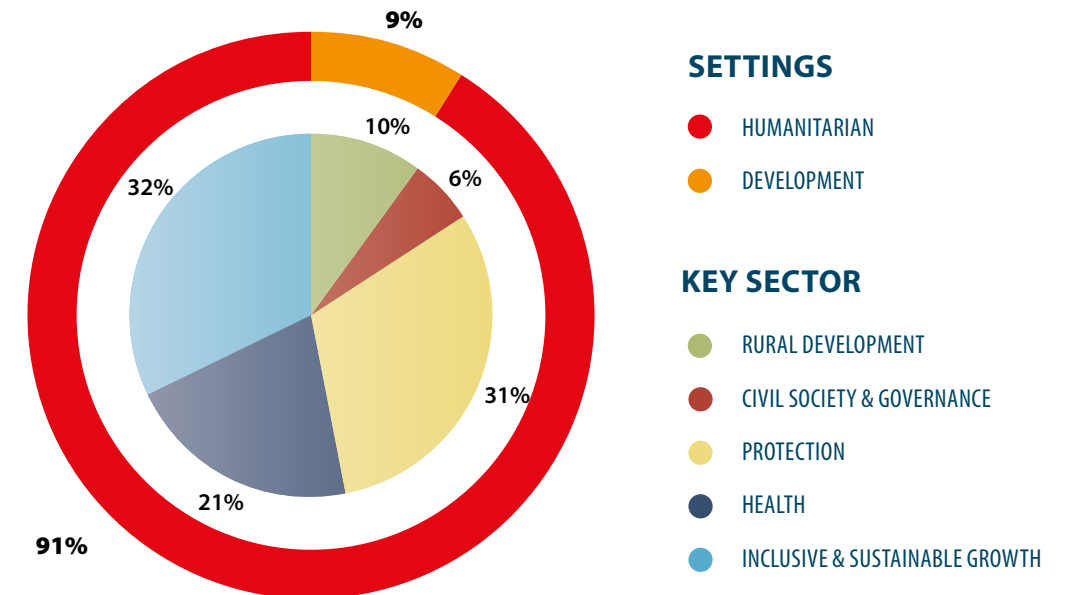
SETTINGS

- Humanitarian
- Development

KEY SECTOR

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

BENEFICIARIES IN HUMANITARIAN AND DEVELOPMENT SETTINGS & IN THE KEY SECTORS



SETTINGS

- Humanitarian
- Development

KEY SECTOR

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

The charts of the 2023 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 (€)
ASIA	720,921	357,691	363,208	22	357,451	17			10,456,767
AFGHANISTAN							🔴	🌱	10,930
INDIA	1,801	488	1,291	22	888	2	🟡	🏠 🌱	71,687
MYANMAR	93,142	37,954	55,188	-	41,069	8	🔴 🟡	🏠 🌱 🌿	774,962
PAKISTAN	625,978	319,249	306,729	-	315,494	7	🔴	🏠 🌱 🌿	9,599,188
EUROPE	62,177	27,001	35,159	18	32,399	39			12,649,844
ALBANIA	419	198	221	-	351	3	🟡	🏠 🌱	291,464
ITALY	38,095	17,494	20,583	18	20,471	26	🔴 🟡	🏠 🌱 🌿	9,108,752
TÜRKIYE	13,049	5,469	7,580	-	8,417	4	🔴	🌱	509,018
UKRAINE	10,614	3,840	6,775	-	3,160	6	🔴	🏠 🌱	1,863,200
OTHER COSTS									877,410
LATIN AMERICA AND CARIBBEAN	23,285	8,062	15,216	7	10,295	13			3,591,694
BRAZIL	312	157	155	-	121	1	🟡	🌱	81,545
COLOMBIA	426	-	425	1	23	1	🔴 🟡	🏠 🌱	425,726
HAITI	2,076	897	1,179	-	978	2	🔴 🟡	🏠 🌱	511,772
PERU	3,099	1,352	1,747	-	827	5	🟡	🏠 🌱	804,520
VENEZUELA	17,372	5,656	11,710	6	8,346	4	🔴	🌱	1,768,131
MENA	489,754	223,784	265,970	-	314,263	31			9,778,425
IRAN						1	🔴	🏠 🌱	119,406
IRAQI KURDISTAN	4,429	1,882	2,547		708	4	🔴	🏠 🌱	1,335,743
LEBANON	2,552	1,100	1,452	-	2,045	3	🔴 🟡	🏠 🌱	813,157
LYBIA	15,412	8,352	7,060	-	8,092	11	🔴 🟡	🏠 🌱	6,495,168
MOROCCO	527	219	308	-	323	2	🔴	🏠 🌱	31,694
PALESTINE	25,962	12,427	13,535		15,235	6	🔴 🟡	🏠 🌱	779,308
SYRIA	440,865	199,799	241,066	-	287,860	3	🔴	🌱	182,826
TUNISIA	7	5	2	-	-	1	🟡	🏠 🌱	21,124
SUB-SAHARIAN AFRICA	478,245	194,177	284,068	-	199,292	27			5,466,222
ETHIOPIA	29,912	14,219	15,693	-	16,290	5	🔴 🟡	🏠 🌱	873,407
KENYA	1,575	898	677	-	377	2	🟡	🏠 🌱	213,472
SOMALIA	372,988	143,631	229,357	-	137,831	7	🔴	🏠 🌱	2,497,827
SOUTH AFRICA	9,446	3,833	5,613	-	3,903	3	🔴 🟡	🏠 🌱	243,737
UGANDA	53,102	26,020	27,082	-	38,871	4	🔴	🏠 🌱	675,341
ZIMBABWE	11,222	5,576	5,646	-	2,020	6	🔴 🟡	🏠 🌱	962,437
TOTAL	1,774,382	810,714	963,621	47	913,700	127			41,942,952

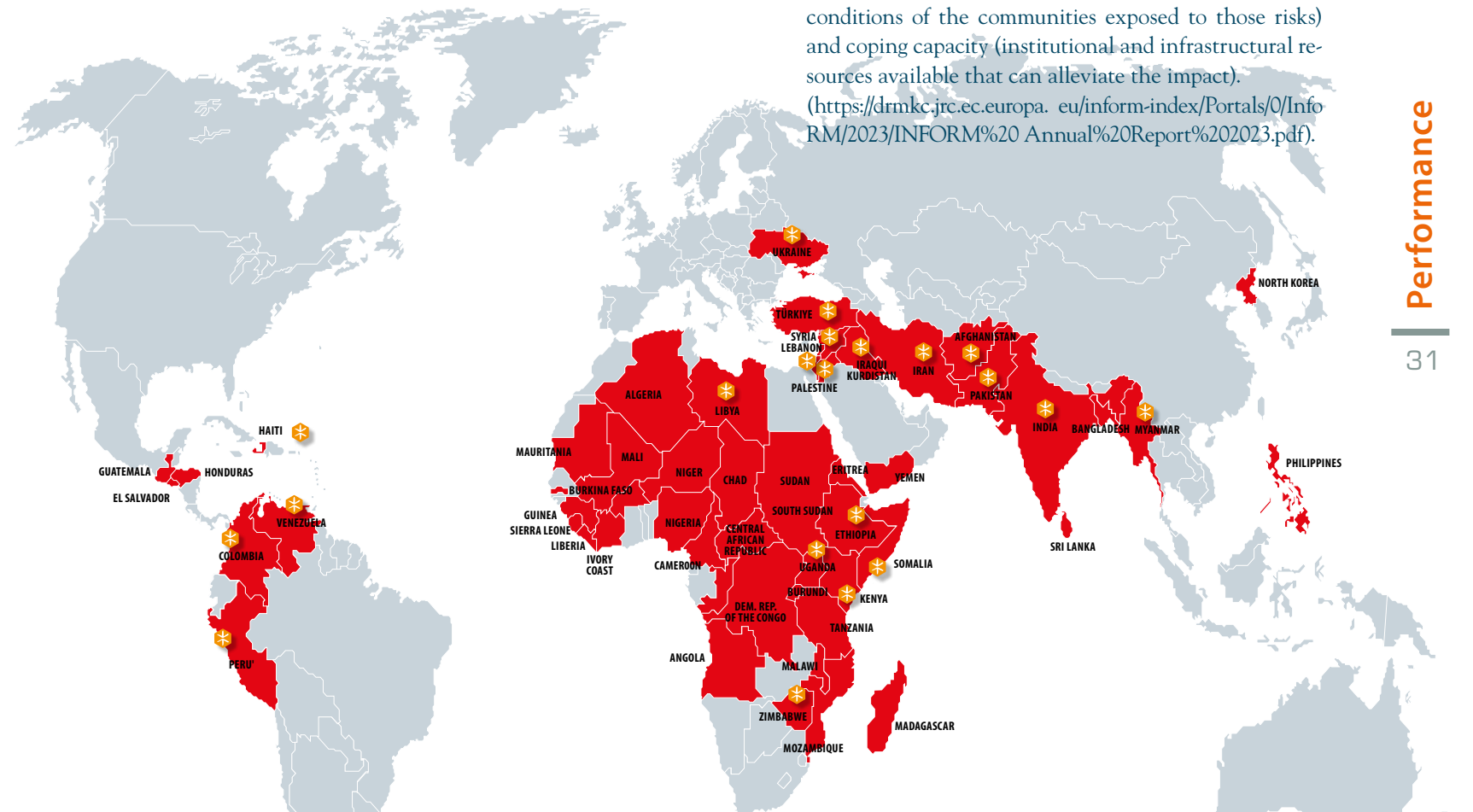
🔴 HUMANITARIAN
🟡 DEVELOPMENT
🏠 HEALTH
🌱 RURAL DEVELOPMENT
🏠 CIVIL SOCIETY & GOVERNANCE
🌱 INCLUSIVE & SUSTAINABLE DEVELOPMENT
🏠 PROTECTION

* This table represents data of the 2023 flow

CESVI in the world's largest crises

COUNTRIES AFFECTED BY HUMANITARIAN CRISES IN 2023

CESVI HUMANITARIAN PROJECTS



CESVI's humanitarian response in 2023 focused on three unexpected natural disasters:

1. Earthquake in Türkiye and Syria (February 2023): CESVI immediately sent an emergency team and initiated protection projects, especially addressing children, providing psychosocial support and distributing essential goods in the three provinces most affected by the earthquake. In Syria, an intervention was launched to protect children and support the local school system (rehabilitation and supplies for schools and incentives for school staff).
2. Earthquake in Morocco (September 2023): The CESVI emergency team distributed kits to meet immediate needs

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

- Countries affected by a forgotten crisis according to the list of ECHO (Forgotten Crisis Assessment 2023); source: https://civil-protection-humanitarian-aid.ec.europa.eu/what/humanitarian-aid/needs-assessment/forgotten-crises_en;
- Priority countries according to UNICEF Humanitarian Action for Children Overview (2023); (<https://www.unicef.org/media/131491/file/%20Humanitarian%20Action%20for%20Children%202023.pdf>);
- Countries ranked with "very high" and "high" INFORM index (INFORM Global Results Report 2023). INFORM is a global tool to measure the risk of humanitarian crises and disasters and considers three dimensions of risk: hazards and exposure (events that could occur, both natural and man-made), vulnerability (socio-economic conditions of the communities exposed to those risks) and coping capacity (institutional and infrastructural resources available that can alleviate the impact). (<https://drmkc.jrc.ec.europa.eu/inform-index/Portals/0/INFORM/2023/INFORM%20Annual%20Report%202023.pdf>).

3. Floods in Libya (September 2023): CESVI, already present in the disaster-affected area, promptly responded by distributing essential goods, creating Child Friendly Spaces, activating mental health services, and providing financial resources in the form of Cash and Vouchers for the most vulnerable population. Furthermore, in 2023, CESVI also strengthened its presence in the most severe humanitarian crises where the organisation has been active for several years.

F[OC]CUS Psychosocial Support Interventions in Emergencies



Introduction

In emergencies caused by natural disasters, conflicts and or health-related issues, individuals may face a range of adversities and traumatic experiences that negatively affect their physical, emotional and psychosocial well-being.

The impact of these events depends on a number of factors, including pre-existing conditions (e.g. poverty or mental health disorders) or the severity of the problems induced by the emergency itself (family separation, loss of loved ones, etc.). Although people may be affected differently, thus requiring different types of support, it is widely recognised that psychosocial interventions in support of populations affected by adversity should remain a priority.

Psychosocial support (PSS) is the process of facilitating and strengthening the resilience of individuals, families and communities to recover and adapt to the consequences of critical events that have potentially damaging long-term impacts.

Psychosocial support is a key component of CESVI's emergency response, which implements it both as a stand-alone activity and integrated into other activities.

CESVI's PSS interventions incorporate the 6 core principles of resilience-oriented and trauma-aware care:

1. Shifting the focus from individual criticality and psychological wounds to strengths and the ability to heal;
2. Helping beneficiaries to strengthen their self-efficacy through the discovery of their internal resources;
3. Improving emotional competence and emotional regulation;
4. Strengthening the beneficiaries' network of relationships, helping them regain trust in others and develop a new sense of internal security.
5. Strengthening the family system by promoting family cohesion and communication, creating and/or strengthening

ning family support networks, and by strengthening parenting.

6. Strengthening community support by mobilising community resources and networks that can facilitate the healing process and help the affected population cope positively with adverse circumstances.

The principles listed above define the resilience-focused approach that underpins CESVI's psychosocial support interventions (PSS) in emergencies. Particular attention is given to promoting a participatory and community-based approach, in which individuals and communities play an active role in all phases of the response, becoming active agents of change.

Depending on the context, the availability or state of activation of public services and the specific needs of the people affected, CESVI provides a variety of PSS services, ranging from recreational to structured activities for children, support for parents, information dissemination and awareness-raising, non-specialised targeted support for children and adults in need, and specialised mental health services (e.g. psychological counselling) for those who have developed symptoms related to Common Mental Disorders (CMD),

such as anxiety, depression, bereavement and stress-related disorders.

To ensure that activities take place in a safe and supportive environment, CESVI ensures that appropriate safeguarding measures are integrated into all PSS interventions.

The following sections present some of the psychosocial support interventions promoted by CESVI in 2023, both in the context of natural disasters (Syria, Türkiye and Morocco) and conflicts (Ukraine and Libya).

CESVI OPERATIONAL GUIDELINES FOR THE IMPLEMENTATION OF PSS INTERVENTIONS IN EMERGENCIES

In 2023, CESVI has developed the guidelines on "Setting up PSS Interventions in Emergency Contexts". The guideline provides step-by-step guidance and recommendations on designing, implementing and evaluating PSS activities at the onset of and throughout an emergency response. The guidelines have been developed based on the experience that CESVI has acquired through developing and implementing PSS interventions in several contexts and capitalizing the organisational know-how.



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ABOUT

Psychosocial support is an integral part of CESVI's interventions and is based on the 6 core principles of resilience-oriented and trauma-aware care, outlined in the introduction to this section.

CESVI runs projects across the country, including in Tripoli, Misrata and Benghazi and, as of 2023, following Storm Daniel, also in Derna, Kufra and Sebha.



WHAT IT MEANS

1. Resilience-oriented and trauma-aware approach.
2. Community-based approach.
3. Integrated service delivery approach.



WHO WE TAKE CARE OF

CESVI's services support some of the most marginalised and vulnerable groups of people in Libya, including: migrants and refugees, internally displaced persons, unaccompanied children, women with experiences of gender-based violence and people with disabilities.



FOR MORE INFORMATION

PSS is a central component of many of CESVI's projects in Libya. Under the PPERS II project, funded by the European Commission, DG INTPA and implemented in Misrata in 2023, 177 adults and 238 children received psychosocial support services through individual or group sessions, as well as structured and unstructured activities in child-friendly spaces; 126 adults received protection services, 94 adults and 36 children were taken in for gender-based violence and child protection case management.

Thanks to UNHCR support, CESVI ensures the operation of a multi-service centre in Tripoli where refugees receive customised support defined on the basis of a comprehensive needs assessment. Vulnerable people include victims of gender-based violence, unaccompanied minors or those at risk of violence who receive social assistance and psychosocial support, hetero-family fostering in selected families in the community, economic assistance and health and legal support. In 2023, 400 adults and 184 children were reached by mental health and psychosocial support (MHPSS) services through individual and group sessions; 541 survivors of gender-based violence received assistance; 1,417 children received child protection services.

Within the framework of child support and the fundamental right to education, CESVI implements the "Education cannot wait" Programme, an integrated programme of psychosocial support and non-formal education in Tripoli, Misrata and Zwara. Through this project, CESVI is implementing a community-based approach focusing on 'Baity' centres and community schools/centres, providing non-formal education to all school drop-outs and remedial classes within the community centre for children enrolled in public school. MHPSS activities are conducted with the aim of providing support to children in need. The overall objective is to sustainably improve access to inclusive and equitable quality education for IDP, returnee, refugee and migrant children and adolescents in a safe space that can help them recover from traumatic events.

In 2023, 1,018 children were involved in non-formal and formal education activities, while 1,334 children, including boys, girls and adolescents, had access to specialised psychosocial and mental health support through schools and community centres.

Again with a primary focus on children and thanks to the support of the Italian Agency for Development Cooperation (AICS), CESVI works in the paediatric wards of two hospitals in Sebha and Al Kufra, aiming at increasing access to quality health, protection and psychosocial services for Libyan girls and boys, including children with disabilities. Child-friendly spaces offering psychosocial support have also been included in these hospitals. The project adopts a marked localisation approach, as it involves capacity building of paediatric hospital staff and local CSOs on topics such as mental health and psychosocial support for children and caregivers, child protection, guardianship and persons with disabilities. Training of trainers in mental health

14,000
Direct and indirect beneficiaries reached in 2023

577
individuals received either group or individual PSS sessions

5,214
children received PSS support through structured and unstructured recreational activities

60
CESVI staff (13) and CSO partner personnel (47) were trained on MHPSS

and psychosocial support (Trainer for Trainers - ToT) was delivered in 2023, involving 56 mental health and psychosocial support and 81 child protection workers. Two service mappings were carried out and two child-friendly spaces were set up.

In addition to these ordinary operations, CESVI also intervened in response to the emergency caused by storm Daniel, which hit the north-eastern part of the country on 20 September 2023 with torrential rain and flooding. Two projects were activated by CESVI in Derna and surrounding areas, aimed at providing psychosocial support and protection to affected children and adults, both within dedicated children's centres and through mobile clinics. CESVI also worked by supporting local third sector actors, with capacity-building activities on issues such as child protection, mental health, psychosocial support and safeguarding. In 2023, 1,200 children had access to the space dedicated to them and 1,920 people had undertaken PSS pathways. 30 practitioners were trained on MHPSS capacity building topics.





ABOUT

In the aftermath of the earthquake that struck south-east Türkiye and north-west Syria in February 2023, CESVI activated an emergency response intervention aimed at supporting the recovery of the affected populations and strengthening their resilience.



WHAT IT MEANS

1. Mental health and psychosocial support for adults and children.
2. Child-Friendly Spaces, protected and safe spaces for children providing recreational services and psychosocial support.
3. Rehabilitation of damaged schools.
4. Enrolment of children in school and educational activities.



WHO WE TAKE CARE OF

Most vulnerable sections of the population affected by the earthquake.

FOR MORE INFORMATION

On 6 February 2023, a devastating 7.7-magnitude earthquake struck Türkiye and northwestern Syria, close to the border between the two countries, worsening the already terrible conditions of the local populations, internally displaced persons and refugees, affected by more than 10 years of humanitarian crises. The earthquake killed more than 50,000 people and injured more than 107,000, directly affecting 9.1 million people, including 2 million Syrian refugees in Türkiye.

In Syria, the governorates of Aleppo, Latakia, Tartous, Hama and Idlib were severely affected. In these regions, severe damage to infrastructure was reported in both cities and rural areas. There were 5,670 casualties and 11,774 injured. More than 8 million people were directly affected by the event in the region. The earthquake strained an already fragile infrastructure, including water and sanitation facilities and distribution networks, schools and health systems.

As soon as CESVI workers arrived in the affected region, they carried out a comprehensive needs analysis and designed a response aimed at promoting community resilience through psychosocial support, in line with the needs identified on the ground. In synergy with other local initiatives, the project was launched first in Hatay, Adıyaman and Kahramanmaraş, the cities most affected by the earthquake in Türkiye, and then in the Afrin and Idlib regions, in north-west Syria.

As part of the interventions, child-friendly areas were created and psychosocial support activities were provided to both children and their caregivers. In Syria, four schools damaged by the earthquake were rehabilitated and, in cooperation with the School Directorate, interrupted educational activities were restarted. In both Türkiye and Syria, large-scale community meetings were organised to raise awareness of self-care practices among the earthquake-affected population. In addition to structured psychosocial support groups, CESVI psychologists provided mental health counselling to beneficiaries who needed more targeted support.

In addition, the community's capacity for self-care and ability to mobilise its own internal resources to manage the crisis was identified by the community as a priority. To this end, the CESVI team provided intensive training and supervision to community focal points, identified among the volunteer beneficiaries.

2,560 beneficiaries reached through 863 psychosocial support sessions

250 people reached through 808 mental health counselling sessions

4 damaged schools in north-west Syria have undergone repairs

80% of children enrolled in school continued to study



ABOUT

CESVI's emergency response in Ukraine aims to ensure that the most vulnerable population in remote and hard-to-reach areas have access to essential services, including psychosocial support, through integrated multi-sectoral interventions. In cooperation with the municipality of Bucha, CESVI established the Centre for Psychosocial Support, which provides free services to all those directly or indirectly affected by the war. As of the last quarter of 2023, CESVI, in consortium with other NGOs, is providing multi-sectoral interventions in the regions closest to the front line (Kharkiv, Kherson and Mikolaiv).



WHAT IT MEANS

1. Integration of MHPSS, child protection and protection services, including financial support.
2. Strengthening of protective community environments.
3. Empowerment of local actors and community leaders.
4. Rehabilitation of educational facilities, including construction of air-raid shelters and distribution of NFIs.



WHO WE TAKE CARE OF

Ukrainian population, residents and internally displaced persons, hit by the conflict.

FOR MORE INFORMATION

For more than a year CESVI has been addressing the psychosocial well-being needs of host and displaced communities in the Bucha community, in the Kiev region. Thanks to the projects implemented, the communities have increased their awareness of the importance of access to MHPSS services, with a positive impact on their coping mechanisms, sense of well-being and stability. Furthermore, specialised psychological services have been a response to common mental health disorders (CMDs) (anxiety, depression and other symptoms related to stress and trauma), that impact people's functioning and increase their vulnerability.

Due to the lack of mental health services for children, CESVI has worked to strengthen both MHPSS and child protection services to help children in the Bucha territorial community adapt to a highly unstable environment.

This programme aims to support the children of the Bucha territorial community, including IDPs, to improve their resilience and to invest in the prevention of early MHPSS problems that may appear after experiencing the consequences of war.

In terms of the specific approach, CESVI's psychosocial support programmes in Ukraine have also adopted a resilience-focused approach, i.e. the personal, family and community resources that can be activated to cope with external stresses, such as conflict and what is related to it. In order to facilitate the activation of this process, the Resilience Research Unit (RiRes) of the Faculty of Psychology of the Catholic University of the Sacred Heart developed and implemented a training that guides professionals and non-professional workers to act as Resilience Tutors.

5,759 beneficiaries supported with PSS activities

797 case management sessions

947 psychological counselling

487 PSS sessions for children



ABOUT

The post-earthquake emergency response in the areas activated psychosocial and child-friendly support interventions in the areas of Asselda (El Haouz) and Sidi Ouaziz (Souss).



WHAT IT MEANS

1. Integration of the PSS with the Community Activation Strategy for Child Protection.
2. Strengthening the case referral system.
3. Strengthening the local response.



WHO WE TAKE CARE OF

Most vulnerable sections of the Moroccan population affected by the earthquake.

FOR MORE INFORMATION

Immediately after the 8 September 2023 earthquake in Morocco, CESVI's emergency response team visited the affected localities to identify priority needs. Following the results of the assessment, CESVI activated a targeted response to support the mental health of the affected population through the provision of PSS services, the setting up of child-friendly spaces and specific capacity-building programmes for staff involved in the response. The two child-friendly spaces established in Asselda (El Haouz) and Sidi Ouaziz (Souss) are open to children and adults. The centres offer a safe and inclusive environment where they can participate in recreational activities and PSS sessions that increase the resilience of the beneficiaries and bring a sense of stability and continuity towards the restoration of their lives.

CESVI's activities are carried out in collaboration with local stakeholders and CSOs (Civil Society Organisations) on the ground, enabling them to identify beneficiaries in need of MHPSS and children who can be involved in the activities organised in the child-friendly spaces. Both spaces were set up in structures belonging to two local CSOs, which were partly restored with painting, cleaning and external works (walls, external play areas, etc.) and furnished with equipment (furniture, computer equipment, speakers, etc.) and toys.

2 child-friendly spaces (Asselda and Sidi Ouaziz) where individual and group MHPSS sessions have been conducted

39 workers trained on child protection, prevention of sexual abuse and exploitation (PSEA) and/or MHPSS



VOICES FROM THE FIELD

LIBYA

The training exceeded our expectations, both in terms of the soundness of the technical material and the quality of the training. We consider it a great honour to have had the opportunity to participate in such a prestigious training programme. The knowledge and skills acquired during the training course enabled us to successfully operate in real-life scenarios, particularly in the field of trauma-informed psychosocial support (PSS) in emergencies and post-emergencies [...] The comprehensive content provided a solid basis for understanding the complexities of trauma and its impact on individuals. On behalf of our team, I would like to express our deep appreciation for the valuable insights, practical tools and techniques shared with us.

PARTNER INTERNATIONAL MEDICAL CORPS (IMC)
MHPSS Coordinator and Psychologist

UKRAINE

CESVI's presence in Bucha has been constant since the 2022 occupation. Although talking about that experience still evokes painful memories, our teams have invested in improving the mental health of this community and, more importantly, have invested in strengthening the resilience of individuals and groups, as violence and attacks still affect the entire country on a daily basis. Each week, our teams have impacted hundreds of people who now understand the role of social support, the role of mental health professionals and the need to better understand their own mental wellbeing in these volatile times. I have also seen the professional growth of our staff who, despite being affected by the conflict, have become agents of change in their communities.

CAMILO GARCIA
MHPSS Specialist

TÜRKIYE AND NORTHWEST SYRIA

Although CESVI was not present yet in Türkiye and Syria, it was one of the NGOs that arrived in the region within three days, immediately after the earthquake. As a member of the CESVI team, I am happy and proud that we were able to analyse the needs, collaborate with four local NGOs and initiate a response throughout the earthquake-affected area in a very short time. I believe our main added value in the field was our MHPSS (Mental Health and Psychosocial Support) service and the safe spaces created for the children. CESVI was one of the main providers of MHPSS services in the field, together with local partners. CESVI's mobile teams became the main point of reference for other NGOs and even governmental organisations, who referred their beneficiaries in need of psychosocial support to us. Our child-friendly mobile spaces filled another important gap. In addition to structured PSS activities, providing children living in IDP camps and containers with a safe place to spend their time freely was an important contribution in itself. One of the things that made me happiest was the positive feedback we received from the beneficiaries, local authorities and humanitarian actors in the impact analysis we conducted at the end of the project, confirming the value of our work.

BAHRI AKIN
Protection Coordinator



Strategic objective



In most low-income countries, the livelihoods of rural communities depend largely on agriculture and livestock breeding. In South Asia and sub-Saharan Africa - regions with many areas of severe poverty and food insecurity - agriculture and animal farming rely heavily on rainfall and are therefore highly vulnerable to natural disasters related to climate change, such as droughts, floods and storms.

Attempting to meet the growing demand for food using currently employed cultivation practices, and under the constant threat of climate shocks, will most likely lead to fierce competition for and exploitation of resources, more deforestation and soil degradation, with the consequence of even more hunger, climate instability and poverty. Through

its interventions in the area of rural development, CESVI wants to contribute to reducing poverty and food and nutrition insecurity among people living in contexts exposed to natural disasters and conflicts.

CESVI's strategy focuses on improving the community resilience of farmers and pastoral communities through:

- livelihood diversification;
- access to financing instruments;
- improvement of agricultural productivity and connection to the market;
- social cohesion and local governance.

The cases presented here are the most representative of the application of CESVI's strategy in different contexts during 2023.

IRAQI KURDISTAN – COMMUNITIES RESILIENT TO THE CHALLENGES OF CLIMATE CHANGE IN DOHUK AND SULAYMANIYA GOVERNORATES



ABOUT

The project aims to reduce the vulnerability of the most vulnerable sections of the community in Dohuk and Sulaymanyah Governorates to the consequences of external shocks by improving their ability to cope with livelihood depletion and food insecurity in the medium and short term.



WHAT IT MEANS

1. Targeted and customised economic support.
2. Diversified forms of financial support.
3. Women's empowerment.



WHO WE TAKE CARE OF

Families from the most vulnerable sections of the community in Dohuk and Sulaymanyah Governorates, including internally displaced persons, refugees and families in need from the host community.

FOR MORE INFORMATION

The region of Iraqi Kurdistan is continuously facing a complex humanitarian crisis, characterised by high numbers of internally displaced persons and refugees, and problems also affecting the host community. The Governorates of Duhok and Al-Sulaymaniyah are particularly affected, with severe labour and resource shortages.

The ongoing economic crisis has worsened in recent years, making it difficult to find employment and leading to significant food and economic vulnerability of households. This has led to a worsening of their debt situation and recourse to risky practices to meet expenses for basic needs, as well as the increasing adoption of negative coping strategies associated with consumption, such as reducing the number of meals. Adding to the socio-economic difficulties of households is the growing threat of climate change. Increasingly adverse weather conditions, characterised by droughts, floods, and frost waves, have had extremely negative effects on farmers' livelihoods with dramatic consequences such as reduced production and income, increasing difficulty in accessing agricultural inputs, competing in the market, and absorbing daily labour.

In response to these challenges, CESVI, together with CDO (Civil Development Organisation) and with the support of the Italian Agency for Development Cooperation (AICS), implemented the project 'Humanitarian Assistance Initiative in Support of the Vulnerable, Displaced, Refugee and Returnee Population in Iraq'. The project aims to support the local economy, reduce vulnerability to external shocks and increase the resilience of local populations.

Through unrestricted financial support and grant funding, the project provided support to Syrian refugees in Gawilan Camp and supported the creation of family gardens. The skills development components enabled farmers to adapt to climate change and promoted sustainable agricultural production. In addition, the attention given to gender equality issues ensured the active involvement of women in decision-making processes, opening up new opportunities and inclusive pathways.

Thanks to these actions, the project has contributed to reducing the debt of the beneficiaries and the negative adaptation strategies adopted by the population, effectively improving the living conditions of the target population in the region.



139 households increased their income by 50%

139 households have adopted the agricultural practices promoted by the project

77 women have started to participate in decision-making processes on the use of productive resources (choice of crops, inputs, timing of cultivation, sale/transfer of land)



ABOUT

The SAMPAK project, funded by the Italian Agency for Development Cooperation (AICS), aims to strengthen the sustainable livelihoods of 10 agro-pastoral communities in Isiolo County, Kenya, thereby improving their resilience to climate and market shocks.



WHAT IT MEANS

1. Improved management of natural resources.
2. Diversification of income sources.
3. Multi-stakeholder forum.



WHO WE TAKE CARE OF

Women and children from agro-pastoralists communities in the arid and semi-arid lands (ASAL) of Kenya, affected by recurrent climate shocks, especially the drought.

FOR MORE INFORMATION

2023 was the hottest year ever recorded. It was accompanied by one of the worst droughts in forty years, affecting over 134,100 residents in Isiolo County, mainly women and children. Floods and sporadic inter-ethnic conflicts added further challenges. Despite the worsening drought conditions, the project was able to continue agro-ecological diversification activities among Isiolo's agro-pastoralists, supporting the development of women-led initiatives related to chicken and goat farming. With regard to poultry, CESVI, in cooperation with Entrepreneurship for Impact (E4-Impact), conducted intensive training courses for women on entrepreneurial skills in three districts. These courses covered business, financial and marketing models specifically adapted to the poultry and goat sectors. Similarly, CESVI supported women in setting up dairy activities with training and distribution of endowments and equipment, integrating awareness-raising components on children's nutritional needs, according to the Milk Matter approach. E4Impact also conducted a market analysis that provided detailed guidance on market access and linkages.

The SAMPAK Programme also facilitated the improvement of dialogue between agro-pastoral communities and government authorities, on key issues such as community land registration and the creation of a Multi-Stakeholder Forum on Nutrition, which brings together various local, national and international actors to discuss policies and strategic paradigms, on which to base improved food security objectives. Finally, several information and awareness-raising campaigns were conducted, with screenings, free audio and video broadcasts on animal health and Maternal, Infant, and Young Child Nutrition (MIYCN). Mothers' support groups were established to provide essential support and resources to women with young children, helping to improve health and nutrition outcomes for families. Overall, these initiatives aimed to address nutritional challenges, promote behaviour change and strengthen community support systems to improve the well-being of Isiolo County residents.

100 women have acquired knowledge and skills essential for the management of income-generating activities related to the poultry and goat sectors

MORE THAN 700 people were reached by the information and awareness-raising messages on food safety and animal care



ABOUT

CESVI is responding to the drought emergency in the semi-arid areas of the Borena region (southern Ethiopia) with a combination of immediate relief measures (distribution of money), more durable solutions (construction of ponds and wells) and conflict mitigation for competing natural resources with peacebuilding activities (participatory approach).



WHAT IT MEANS

1. Immediate support for the most vulnerable households.
2. Activation of durable solutions.
3. Humanitarian-Development-Peace nexus.



WHO WE TAKE CARE OF

Vulnerable families in the communities most affected by the climate crisis.

FOR MORE INFORMATION

The worsening climatic conditions in these semi-arid areas had a severe impact on the livestock of the agro-pastoralists, causing the death of about 80 per cent of the cattle and forcing people to leave their homes and become internally displaced. CESVI, in collaboration with CISP (International Committee for the Development of Peoples), activated an immediate relief programme, distributing money to the most vulnerable families and initiating more durable solutions, such as the construction of ponds and wells. Competition for grazing land has significantly increased tension between communities, and in order to mitigate an escalation of violence, CESVI in collaboration with the University of Borena, conducted research to map the situation of available resources and potential clashes between local groups. Subsequently, the consortium reached out to communities with peace-building solutions through training courses and seminars.

2,500 families reached for a total of almost 17,000 people (16,944)





ABOUT

The initiative aims to alleviate poverty, food insecurity and malnutrition in rural communities. By disseminating Good Agriculture Practices (GAPs) for key crops, promoting nutrition-sensitive agriculture and creating livelihood opportunities other than agricultural production, the project aims to increase household incomes, crop yields and diet diversification. Through skills development, hands-on training and market linkages with local producers, it strives to support farmers, improve food security, enhance product quality and increase incomes, ultimately promoting sustainable development in the Dry Zone.



WHAT IT MEANS

1. Sustainable solutions, adapted to the context.
2. Involvement of local actors.
3. Gender-sensitive approach.



WHO WE TAKE CARE OF

Farmers, with or without land, women farmers and farmers' organisations. Rural communities, in conditions of vulnerability and poverty.

FOR MORE INFORMATION

In the arid zone of Myanmar, where poverty and food insecurity are widespread, the FAO-supported 'Global Agriculture and Food Security Programme (GAFSP)' is designed to generate significant impact. Targeting vulnerable communities in Magway, Mandalay and Sagaing provinces, this project alleviates the plight of the poorest sections of the rural population by addressing the root causes of poverty, malnutrition and food insecurity.

The project promotes the adoption of locally researched and identified Good Agriculture Practices (GAPs). The project provided farmers with the knowledge and tools to improve crop yields, increase household income and enhance food security. Through a series of practical training sessions, field demonstrations and the establishment of Farmer Field Schools (FFS), CESVI empowered farmers to effectively implement GAPs, thus promoting sustainable agricultural practices.

Key activities included the identification and establishment of demonstration plots for the introduction of selected crops, the distribution of productivity-enhancing kits, and the promotion of seed conservation methods. In addition, the initiative facilitated linkages between farmers and various support service providers, including microfinance institutions, machinery suppliers and market actors, to ensure the long-term viability of agricultural enterprises.

With a focus on gender inclusion, the action empowered women by providing employment-oriented training in the agribusiness sector and equipping them with the skills and resources needed to start micro-enterprises.

213
cascade
training for lead
agricultural
organisations
and GAPs
stakeholders

20
case studies
carried out on
quantitative
and qualitative
product
improvement
with the
adoption of
GAPs

4,260
farmers
involved in
demonstrations
by farmers and
facilitators
of the Field
Farmers School

40%
female
participation

VOICES FROM THE FIELD

ETHIOPIA

It is a hard lesson to see that the communities least responsible for climate change are those most affected. The women and men who practise a life of pastoralism respond to these emergencies with all their traditional skills, which unfortunately are not enough to prevent the death of livestock and great suffering, especially among the weakest in their communities, such as children and the elderly. I was very impressed by the dignity and will to get back on their feet of these people. They are a lesson in life and perhaps a glimpse into our future.

MARCELLO MALAVASI
Head of Mission CESVI

MYANMAR

The introduction of financial inclusion activities, for the first time, in Myanmar's Dry Zone, has given thousands of small and medium-scale farmers of groundnut, sesame and green mung beans the opportunity to access affordable agricultural loans, enabling them to purchase inputs (such as seeds and fertilisers) without resorting to informal money lenders, who charge unreasonable interest rates, triggering a spiral of debt and further poverty. In addition, CESVI's efforts to provide technical assistance and bring farmers together, is enabling them to collectively buy agricultural inputs and collectively sell their products, managing lower input purchase prices on the one hand, and higher selling prices on the other, and thus achieving higher income.

Thanks to this integrated approach, the food security status and income level of the farmers with whom CESVI works have increased significantly, despite the multiple crises that have hit Myanmar in recent years.

DAW CHAW HTET MYAT
Project Manager Financial Inclusion CESVI





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.



ITALY - ENGAGEMENT OF YOUTH AND TEACHERS ON CLIMATE CHANGE, ECOLOGICAL TRANSITION, AND CLIMATE JUSTICE



ABOUT

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



WHAT IT MEANS

1. Raising awareness of global citizenship, Agenda 2030 and the Sustainable Development Goals (SDGs).
2. Youth Involvement.
3. Active citizenship.



WHO WE TAKE CARE OF

Young people, in and out of school, teachers, civil society organisations, local authorities.

FOR MORE INFORMATION

Thanks to the projects co-funded by the Italian Agency for Development Cooperation (AICS) "Changemakers for Climate Justice. Giovani in azione per la giustizia climatica" and "Zero in condotta: in-formative actions led by young people, teachers and citizens towards the reduction of environmental impact", CESVI aims at stimulating the dissemination of knowledge, skills and tools among formal, non-formal and informal education actors, which are necessary to take action against climate change, for the promotion of sustainable development and climate justice.

Both projects involve secondary school teachers through both face-to-face and online training courses. The teachers, once trained in participatory Global Citizenship Education (ECG) contents and methodologies, can become a reference point for the students, who in turn will be able to put themselves at the centre of the learning process, proposing a return of what they have learnt also with lower school classes in a peer education perspective.

The educational method of peer education was chosen to address the issue of climate change because, from the experience gained in recent years, it was found that the peer group constitutes an indispensable context for adolescents to acquire knowledge and also to establish their identity as active and responsible citizens. Indeed, peers act as agents of socialisation and allow teenagers to test themselves, confronting each other without the fears associated with the usual educational hierarchy.

By means of the #Peerforclimate guide, made in collaboration with Pandora SCS and WeWorld within the "Changemakers for Climate Justice" project, the aim is to promote the culture of peer education through the proposal of the project activities in several Italian schools and to make it become a useful tool for the use of the method by allowing third-party teachers, at the end of the project, to replicate the experience. The guide is also a starting point for guaranteeing methodological coherence to the paths implemented in secondary school classes in both ongoing projects. These pathways lead to the realisation of workshops and laboratories for the youngest ones, created, developed and tested in the lower grade classes by older students. The profound value of the peer methodology, in fact, lies precisely in allowing boys and girls to experiment their own learning by taking responsibility for "teaching" others.



166 teachers from all over Italy participated in both online and face-to-face training courses

270 male and female secondary school students in Bergamo, Milan and Turin were involved in the peer education courses

1 guide for teachers #Peerforclimate containing instructions for using peer education at school to tackle climate change issues



ABOUT

The Formula initiative is promoted in collaboration with Intesa Sanpaolo and aims to support good practices at national level to foster the social and occupational inclusion of disadvantaged groups, enhance the environmental heritage and promote the creation of new links in communities, with particular attention to the most disadvantaged territories.



WHAT IT MEANS

1. *Environment:* protection of resources, biodiversity and eco-system services.
2. *Social:* inclusion and participation of people, promotion of better living and working standards.
3. *Governance:* valuing the community, protecting common values and building mutual trust.



WHO WE TAKE CARE OF

Third Sector organisations engaged in social welfare, education, labour inclusion and environmental sustainability services and their beneficiaries.

FOR MORE INFORMATION

The Formula initiative aims to support the country's growth in the social, cultural and environmental sectors, strengthening Intesa Sanpaolo's commitment to sustainability. This programme aims to create closer ties in communities through the implementation of projects dedicated to vulnerable individuals such as children, adolescents, families and the elderly. CESVI is in charge of selecting the best projects at national level, financing them through the funds raised by the For Funding platform and monitoring the initiatives, working closely with Intesa Sanpaolo on communication actions.

Projects are selected by invitation, involving well-structured organisations that comply with the Formula Rules. Projects are assessed according to pre-defined criteria and then submitted to Intesa Sanpaolo for approval. Through a dedicated team, CESVI offers support to Third Sector organisations in all phases of projects, from design to in progress monitoring and reporting, including communication activities.

In 2023, with the launch of the third edition of Formula, over a hundred organisations were invited to submit project ideas. Of these, 52 were selected for funding throughout Italy. The interventions focus on different areas, including the socio-educational sphere for minors and young people, the employment of disadvantaged people, interventions in the social-health sector for fragile people, and the redevelopment of community spaces and green areas.

€ 5,850,000
raised through the For Funding platform for the third edition of Formula

52
projects financed with the For Funding fundraising of the third edition of Formula

31,242
direct beneficiaries reached by the projects of the three editions of Formula, of which 17,488 minors and 13,754 adults



ABOUT

The project 'Leaving No One Behind: Civil Society Organisations (CSOs) for an Inclusive Society' strengthens the capacity of Libyan CSOs and informal community groups to actively promote community development and social inclusion, to promote economic, social and cultural rights at the local level, and to support them in defining priorities, goals and actions necessary to achieve them.



WHAT IT MEANS

1. Localisation.
2. Training and capacity building.
3. Community initiative.



WHO WE TAKE CARE OF

Local CSOs and informal community groups. However, the final beneficiaries of the Action will be all vulnerable individuals and marginalised groups benefiting from the interventions of CSOs and informal community groups supported by the project.

FOR MORE INFORMATION

The initiative 'Leaving No One Behind: CSOs for an Inclusive Society' was launched in 2021 with funding from the European Union in response to the governance crisis in Libya caused by the conflict. Subsequently, the socio-political and economic landscape faced further challenges with the outbreak of the COVID-19 pandemic.

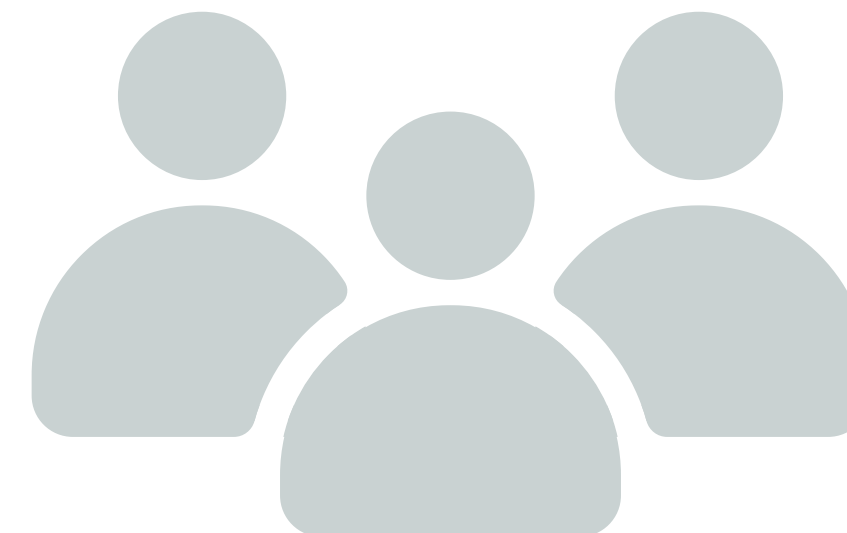
CESVI, in collaboration with its service provider Tatweer Research, developed a three-year strategy with the objective of identifying and assisting local CSOs in addressing the most urgent needs of the community, offering both technical expertise and financial support.

It is worth noting that the programme reaches a wide geographical area, covering the southern and eastern regions of Libya.

During the implementation period, a significant number of CSOs responded to CESVI's call for proposals for project grants, demonstrating the high demand for capacity building within these organisations. Milestones reached during this period include the awarding of organisational grants to numerous CSOs, the awarding of project grants and working with Informal Groups (IGs) to develop proposals for community initiatives. These initiatives focus on various topics, such as the integration of young people into society and environmental conservation.

10
CSOs involved in the participatory capacity assessment and improvement planning process

10
CSOs provided with customised training



ITALY

The training and online courses enabled teachers to learn new ways of engaging their students and new perspectives from which to address climate change issues.

The training courses for students focused on imparting knowledge on sustainability and climate justice through the presentation of co-designed teaching workshops and attracted great interest as students felt that they were protagonists in the learning process of their peers.

ALESSIA SACCHETTI
Project Manager CESVI

ITALY

Formula represents an important experience in strengthening social infrastructure throughout Italy. It is possible thanks to a virtuous synergy between different actors with shared objectives: Intesa Sanpaolo, CESVI, Third Sector organisations and citizenship. It is a demonstration of how a careful union between the profit and non-profit worlds can generate effective responses to the needs of communities, enhancing local resources and their connections with a view to social and civil development.

ERIS GIANELLA
Programme Manager, CESVI

LYBIA

The project was initiated with the goal of empowering young people with sustainable and environmentally related practices, emphasizing the consequences of vegetation scarcity in the region. When Hurricane Daniel struck the cities of eastern Libya in September 2023, we decided it was urgent to shift the focus to educating young people about the effects of climate change, its causes, and how to promote and implement sustainable development solutions. The project, supported by CESVI through cascade funding, trained 30 participants, many of whom had been on the front lines of the post-hurricane emergency response.

The training was highly appreciated by the participants, who continued to attend even during particularly cold winter days and snowfall. Currently, we are still in contact with the participants and are working with CESVI to establish a second initiative, which will be conducted by the participants themselves as a practical application of what they learned in their theoretical training.

NOUR AL-HUDA KHALED KHALIFA
Project Manager, Al Mizan for
Development (partner CESVI)



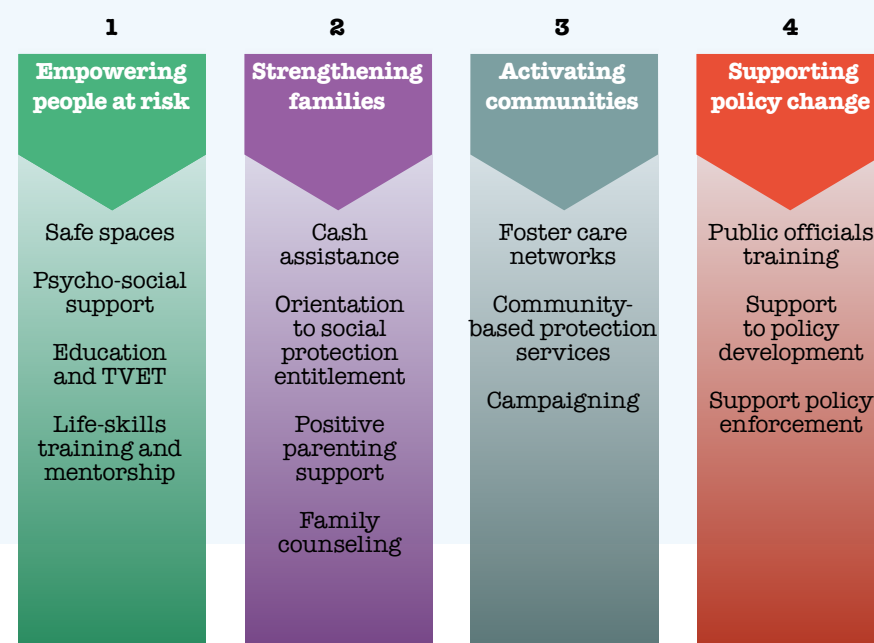


Strategic objective



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 - POST-FLOOD SOCIO-EDUCATIONAL ASSISTANCE IN EMILIA-ROMAGNA REGION



ABOUT

CESVI responded to the emergency that struck Emilia-Romagna in May 2023. Through its socio-educational intervention projects in an emergency context, CESVI supported social cooperatives and associations managing socio-medical services for adults and residential and day care services, education, training and management of leisure time for minors and mother-child units.



WHAT IT MEANS

1. Strengthening the community.
2. Support for the local third sector.



WHO WE TAKE CARE OF

Third Sector organisations working with single-parent families in the care of social services; minors removed from their families of origin; minors attending informal settings; pre-school children attending educational services; adults in situations of psycho-social distress.

FOR MORE INFORMATION

The projects supported in the aftermath of the May 2023 flood that devastated the Emilia-Romagna region were aimed at supporting local players offering services to minors and adults in fragile conditions.

The "Casa Novella" project had the objective of rehabilitating the spaces of the house that hosts minors removed from their families and a mother-child community, in order to be able to restore the daily life of the users and restart the socio-educational services meant for a wider group of children belonging to the community and living in a difficult family situation.

The same objective was pursued by the 'La Casa Ritrovata' project, which bears the name of the community in Faenza that houses minors who have been removed from their families and who, thanks to the project, have been able to return to a protected situation and continue their life path.

The resumption of activities at the Azzaroli kindergarten was also fundamental for the children of Sant'Agata sul Santerno who attend it. This kindergarten is the only one in the area; the educational service it offers is indispensable, and it is an important reference point for the village and its inhabitants. Finally, the project carried out at the Villanova mental health accommodation community has enabled the 14 permanent residents to return and resume their daily activities: the temporary relocation due to the flood was a very traumatic and stressful event for the residents, who are already living in fragile situations.



4 Civil society organisations from the flooded areas supported

224 minor service users of the selected organisations involved

63 frail adults service users of the selected organisations involved



ABOUT

The ALMAS project aims to create the conditions to ensure the synergetic reception of migrant women in Colombia. The project supports the economic inclusion of women through employment-oriented training and the development of female entrepreneurship. The project also actively works to raise the awareness of local players, public institutions and private companies towards the challenge of socio-economic integration of the migrant population, thus generating a favourable scenario for women and their families for their stabilisation and well-being in the country.



WHAT IT MEANS

1. Skills-based and internal resources approach.
2. Funding mechanisms from mixed sources with local financial institutions.
3. Overall training.



WHO WE TAKE CARE OF

Migrant women, repatriated Colombians and Colombian women from host populations, aged between 14 and 59, living in the cities of Barranquilla and Santa Marta, Colombia.

FOR MORE INFORMATION

The ALMAS project (which in Colombia means 'Action for Work, Migration and Synergistic Reception') - funded by the Italian Agency for Development Cooperation (AICS) and managed by CESVI in collaboration with local stakeholders such as CLEO, FUNDEMICROMAG and MALEUA - started in July 2022, in response to the humanitarian crisis generated by Venezuelan migration to Colombia in recent years. According to the latest report of the Colombian Department of Migration, Colombia has received around 2.8 million Venezuelans, most of whom are in the process of regulating their immigration status through the implementation of the Temporary Protection Permit (Permiso de Protección Temporal - PPT). This influx of refugees has had a significant impact on Colombian society and has challenged both public institutions and local and international non-governmental organisations to identify long lasting solutions that could help migrant families stabilise in the country. The ALMAS project aligns with this objective and supports women from mixed migration flows living in Barranquilla and Santa Marta in achieving greater economic stability. The project offers opportunities to develop women's professional and soft skills and to support the development of business activities and micro-enterprises and/or job placement.

In parallel, the project intervenes at a systemic level on the context by raising awareness among key actors in the socio-economic ecosystem, activating micro-credit funds to support business ideas with the collaboration of local financial entities, and establishing alliances with private companies for job placement.

426 women who benefited from programmes to strengthen internal resilience and soft skills resources

113 civil servants trained in the Resilience Tutor methodology

125 women trained in incubating and strengthening entrepreneurial activities

102 Women who started their vocational training for employment



ABOUT

The project aims to improve children's access and equal participation in education, protection and health services in the Bourj Hammoud and Sin El Fil areas, thereby supporting institutions and families in guaranteeing and promoting the right to education, protection, inclusion and well-being of all children, with and without disabilities, with particular attention to the most vulnerable.



WHAT IT MEANS

1. Tackling early school leaving at local level.
2. Involvement of local institutions.
3. Multi-level/multi-sectoral approach.



WHO WE TAKE CARE OF

School-age children at risk of dropping out, the most vulnerable, refugees, children with disabilities, and their families.

FOR MORE INFORMATION

In the turbulent landscape of Lebanon's socio-economic crisis, CESVI stands by the side of Lebanese children and youths, in the front line to safeguard their right to education in a context of unprecedented uncertainty.

Funded by the Italian Agency for Development Cooperation (AICS), the project represents a collaborative effort between CESVI and its local partners - JRS Lebanon, CEMEDIPP and Mossawat. Together, they provided children and their families with the necessary support to access and remain in formal education, mitigating the risk of school drop-out and promoting more equitable access to education as a precondition for a brighter future in the face of the challenges Lebanon is facing.

With a focus on the inclusion of children with disabilities and special educational needs and protection, the project improved educational opportunities for the most vulnerable boys and girls in the Bourj Hammoud and Sin El Fil areas. Through the provision of essential furniture, stationery and water and sanitation facilities, as well as minor rehabilitation works and the installation of solar panels for energy efficiency, the targeted public schools were transformed into inclusive and welcoming learning environments. In addition, support was extended to out-of-school children and their parents, through Cash for Education initiatives (i.e. monetary support to cover the costs of education), assistance with school reintegration, and the distribution of educational kits, accompanied by community-based early childhood education programmes. In addition, CESVI provided psychosocial support to the target children and their parents, and promoted awareness-raising campaigns to combat school drop-out and promote the value of education.

With over 2,000 direct beneficiaries, including students, parents, caregivers and school staff, CESVI's initiatives promote resilience and empowerment of vulnerable communities in Lebanon.

7 public schools benefiting from the intervention

2,441 direct beneficiaries in Phase 1 (3,904 beneficiaries in Phase 2)

455 children received Cash for Education for a total of USD 32,500 distributed





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 Houses of Smile 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. Territory-related projects.
2. Involvement of local stakeholders.
3. Multi-sectoral approach.



WHO WE TAKE CARE OF

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

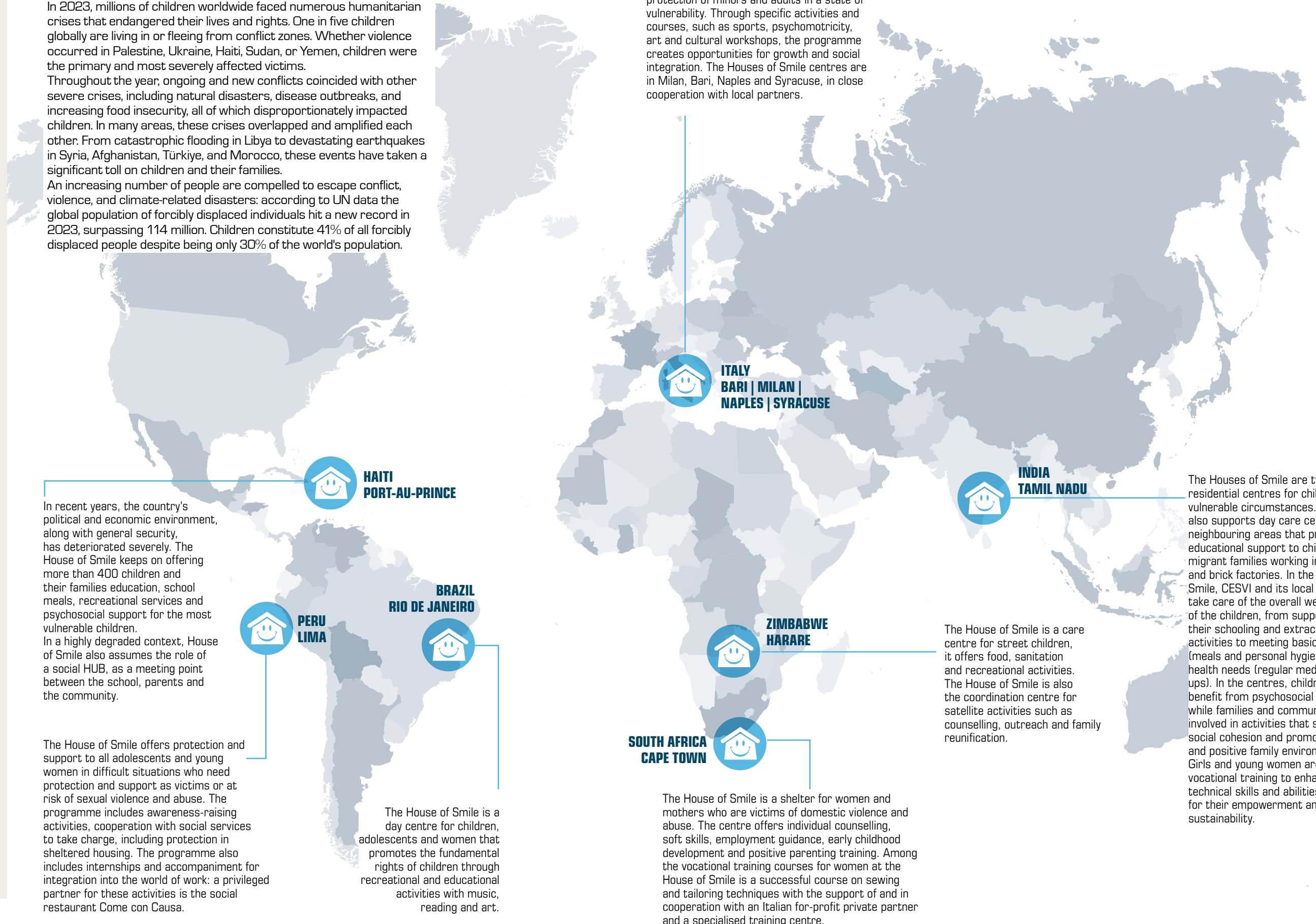
FOR MORE INFORMATION

In 2023, millions of children worldwide faced numerous humanitarian crises that endangered their lives and rights. One in five children globally are living in or fleeing from conflict zones. Whether violence occurred in Palestine, Ukraine, Haiti, Sudan, or Yemen, children were the primary and most severely affected victims.

Throughout the year, ongoing and new conflicts coincided with other severe crises, including natural disasters, disease outbreaks, and increasing food insecurity, all of which disproportionately impacted children. In many areas, these crises overlapped and amplified each other. From catastrophic flooding in Libya to devastating earthquakes in Syria, Afghanistan, Türkiye, and Morocco, these events have taken a significant toll on children and their families.

An increasing number of people are compelled to escape conflict, violence, and climate-related disasters: according to UN data the global population of forcibly displaced individuals hit a new record in 2023, surpassing 114 million. Children constitute 41% of all forcibly displaced people despite being only 30% of the world's population.

The Houses of Smile in Italy are spaces for self-expression and sociability that aim to improve the equity, empowerment and protection of minors and adults in a state of vulnerability. Through specific activities and courses, such as sports, psychomotricity, art and cultural workshops, the programme creates opportunities for growth and social integration. The Houses of Smile centres are in Milan, Bari, Naples and Syracuse, in close cooperation with local partners.



HAITI
PORT-AU-PRINCE

In recent years, the country's political and economic environment, along with general security, has deteriorated severely. The House of Smile keeps on offering more than 400 children and their families education, school meals, recreational services and psychosocial support for the most vulnerable children. In a highly degraded context, House of Smile also assumes the role of a social HUB, as a meeting point between the school, parents and the community.

PERU
LIMA

The House of Smile offers protection and support to all adolescents and young women in difficult situations who need protection and support as victims or at risk of sexual violence and abuse. The programme includes awareness-raising activities, cooperation with social services to take charge, including protection in sheltered housing. The programme also includes internships and accompaniment for integration into the world of work: a privileged partner for these activities is the social restaurant Come con Causa.

BRAZIL
RIO DE JANEIRO

The House of Smile is a day centre for children, adolescents and women that promotes the fundamental rights of children through recreational and educational activities with music, reading and art.

ITALY
BARI | MILAN |
NAPLES | SYRACUSE

SOUTH AFRICA
CAPE TOWN

The House of Smile is a shelter for women and mothers who are victims of domestic violence and abuse. The centre offers individual counselling, soft skills, employment guidance, early childhood development and positive parenting training. Among the vocational training courses for women at the House of Smile is a successful course on sewing and tailoring techniques with the support of and in cooperation with an Italian for-profit private partner and a specialised training centre.

INDIA
TAMIL NADU

The House of Smile is a care centre for street children, it offers food, sanitation and recreational activities. The House of Smile is also the coordination centre for satellite activities such as counselling, outreach and family reunification.

The Houses of Smile are two residential centres for children in vulnerable circumstances. The project also supports day care centres in neighbouring areas that provide educational support to children of migrant families working in rice mills and brick factories. In the Houses of Smile, CESVI and its local partners take care of the overall well-being of the children, from supporting their schooling and extracurricular activities to meeting basic needs (meals and personal hygiene) and health needs (regular medical check-ups). In the centres, children also benefit from psychosocial support while families and communities are involved in activities that strengthen social cohesion and promote a healthy and positive family environment. Girls and young women are offered vocational training to enhance technical skills and abilities necessary for their empowerment and financial sustainability.



ABOUT

The 'Houses of Smile' programme in Italy aims to contribute to the empowerment of minors and vulnerable adults, and to improve their relational, adaptation and agency skills. The Houses of Smile are safe spaces and coordination centres for socio-educational activities that take place in cooperation with schools and other educational, cultural and sports organisations.



WHAT IT MEANS

1. Educational opportunities.
2. Safe spaces, trusted relationships, and sharing.
3. Skills-based approach and activation of internal resources.



WHO WE TAKE CARE OF

Children, adolescents, caregivers, adults and local communities.



FOR MORE INFORMATION

The educational project of the Houses of Smile in Italy rests on three fundamental pillars: **equity** in order to promote the people we care for, too often denied; **protection** to guarantee safe spaces in a climate of trust for sharing and personal growth; **empowerment** to make everyone recognise their potential and provide tools and opportunities to strengthen it.

At the basis of the educational project of the Houses of Smile there is the care of relationships and considering the beneficiaries as "subjects" and "protagonists" of spaces of opportunity, paying attention to their needs and resources.

The programme is characterised by the flexibility and adaptability of the actors of the educational relationship to the context and situations. Activities are planned and implemented by multidisciplinary educational teams, present in each territory thanks to collaborations with local partners. The macro-areas of intervention within which the activities are structured are:

- **Safe Listening Spaces:** these provide individual meetings, psychological counselling and psychological support paths aimed at assessing the needs and emotional and cognitive resources that the person is able to mobilise within him/herself. Based on the assessment of the beneficiaries' criticalities and resources, the type of intervention to be implemented and the objectives are defined.
- **Educating footprints:** these are individual paths for beneficiaries or families developed by the team in cooperation with local organisations/associations/professionals. They respond to specific needs and enhance the resources and skills of the beneficiaries.
- **Speech groups:** moments of discussion with minors or adults on specific issues identified by the teams in the area to act on the prevention of social discomfort, increasing the level of awareness and promoting peer comparison.
- **Interventions to support parenting:** individual or group meetings of a socio-educational and psychological-relational nature with families to promote relational well-being and positive parenting.
- **Sports, artistic-expressive and motor workshops:** they favour the stimulation of different languages in order to facilitate self-expression and make the beneficiaries subjects and protagonists of the educational action.

The Houses of Smile work in close collaboration with local services and educational agencies, which are the privileged observers for the identification and networking of more or less serious situations of fragility. The beneficiaries are hooked up through: referrals from services that the partners have in agreement with the municipalities; referrals from schools, social services. To this, free access by word of mouth or through other beneficiaries is added.

1,249 beneficiaries of the Houses of Smile in Italy, of whom 926 are minors

4 territorial partners in Naples, Bari, Syracuse and Milan

5 macro areas of intervention of the educational project of the Houses of Smile programme

VOICES FROM THE FIELD

ITALY

The flood that hit Emilia-Romagna was an event that caused much inconvenience, including the loss of homes and personal belongings, and disrupted the everyday life especially of the youngest and most fragile. For this reason, it was fundamental for us at CESVI to support those entities that cater precisely to these types of users so that they would not feel alone and to get them back on their feet as soon as possible, so that fundamental services for the community would not be lacking.

MARTINA PINETTI
Project Officer CESVI

COLOMBIA

One of the most significant goals of the ALMAS project has been the recognition of educational qualifications for Venezuelan women. Obtaining a high school diploma from the Colombian Ministry of National Education represents an opportunity to overcome the challenges of legalising these qualifications obtained in Venezuela and makes real access to the right to education and, consequently, access to formal employment possible. In a nutshell, it is an alternative that favours the process of socioeconomic integration of the migrant population in the country.

ANA MATILDE ORELLANO
Protection Officer CESVI

LEBANON

When I started working on the project, I felt a very strong emotional connection, as access to public education services in Lebanon is difficult for a large part of the population. With the CESVI Lebanon team, we overcame daily challenges, including the total closure of public schools for several months. In the end, I can say that the project was really important for the public schools and the children living in the area. With activities ranging from building improvements to protection and awareness-raising, I believe the mixed approach of the project, between direct support to both schools and the community, has been successful. It has allowed us to intercept and respond to different needs.

MARINELLA PELLÈ
Project Manager CESVI

ITALY

The Houses of Smile educational project in Italy, conceived together with our partners, aims to make the beneficiaries the protagonists, enhancing their resources with listening and orientation activities, workshops of various kinds, and tailored pathways. We took care of the co-design of the educational spaces, considering them learning environments and places for relationships. The work of the multidisciplinary team has also made it possible to launch educational pacts in the territories.

MARTA LAUREANTI
Programme Manager CESVI



Strategic objective



Economic growth can lead to shared prosperity if it meets people's needs in an equitable and sustainable manner.

As a global family living in a world whose population is becoming increasingly long-lived, urbanised and mobile, we need inclusive and sustainable growth based on decent work and livelihood opportunities for all and a relationship of protection and respect for natural resources and ecosystems.

CESVI is committed through its strategic objective to strengthening livelihood security for the most vulnerable families and communities working in the formal and informal economy, while increasing the liveability of human settlements and protecting natural ecosystems.

CESVI's strategy focuses on four objectives

- to provide support in job creation, especially for young people, by removing barriers of access to the labour market and adapting technical and vocational training to labour market demand;
- to stimulate entrepreneurship, especially in sustainable tourism and green sectors, by strengthening the organisational and business abilities of small and medium-sized enterprises and their links to the market;
- to improve the liveability of human settlements, including temporary and in emergency contexts, by promoting sustainable waste management practices and the availability of essential infrastructure, especially related to water and sanitation;
- to promote sustainable management of natural resources and protection of natural ecosystems.

PALESTINE (OCCUPIED PALESTINIAN TERRITORIES) WASH (WATER, SANITATION, HYGIENE) EMERGENCY INITIATIVE



ABOUT

The WASH programme aims to improve water quality and optimise water use through various interventions, including filter installation, source rehabilitation, maintenance and monitored chlorine use, together with the dissemination of project results via dashboards to ensure transparency and accountability of and to all local stakeholders.



WHAT IT MEANS

1. Sustainable and innovative solutions locally rooted.
2. Involvement of local and international players.
3. Diversified overall approach.



WHO WE TAKE CARE OF

Vulnerable people, including women, children, marginalised and rural communities who lack access to clean water, sanitation and essential health services.

FOR MORE INFORMATION

In response to the ongoing humanitarian crisis in Palestine, CESVI launched an initiative to address the critical needs for water, sanitation and hygiene (WASH) in the Occupied Palestinian Territories (OPT). This multi-level effort, implemented in collaboration with local, international and university entities, and funded by the Italian Agency for Cooperation and Development (AICS), the Swiss Agency for Development and Cooperation (SDC) and the Humanitarian Innovation Fund (Elrha), comprises four interconnected projects, each targeting specific aspects of the crisis to provide holistic support to vulnerable communities.

The first action focused on improving basic hygiene practices (such as handwashing), water quality and sanitation in primary health facilities and schools without functioning water supply systems, located in the West Bank and Gaza Strip. By widening the scope of intervention, thus integrating health, protection and advocacy components, CESVI supports the right of marginalised groups, women and adolescents, to access adequate health services and clean water.

This comprehensive approach, supported by partners such as ActionAid International, Italy and Palestine, addresses the complex challenges of communities affected by prolonged conflict and political instability. Simultaneously, efforts have extended to rural communities in Hebron governorate, where, through strategic partnerships, CESVI has worked to improve the overall health condition and strengthen the resilience of communities in the face of contextual stresses and adversities.

To complement these field interventions, CESVI carried out a research, evaluation and dissemination project that investigated all aspects related to the adoption of household water filter innovation. Conducted in collaboration with the University of Applied Sciences and Arts of Northwestern Switzerland (FHNW), this initiative aimed to raise awareness and promote among stakeholders the application of a data and evidence based approach to water quality management decision-making. Through workshops, webinars and other outreach activities, CESVI advocated for the right to safe water and sanitation for all Palestinians.

Together, these projects represent a united effort to address the urgent WASH needs of Palestinian communities, fostering resilience and promoting sustainable development. Starting from October 2023, activities in the territories have experienced a slowdown, agreed upon with the donor, mainly due to the temporary reduction in staff movement on the projects. To balance this limitation, small initiatives involving the direct participation of local community members in conducting project research and monitoring activities have been activated.

12,068
people (women, men, children) get more access to safe drinking water

300
households benefited from the installation of domestic filter units for drinking water

18
schools gain access to improved WASH infrastructure

1
manual on domestic filters in emergency settings was developed and disseminated, using evidence from research and field application



ABOUT

CESVI, in collaboration with the international NGO GOAL, provides integrated multi-sectoral support to the most vulnerable families in the Port-au-Prince metropolitan area, affected by the country's alarming socio-economic and political crisis.



WHAT IT MEANS

1. Female entrepreneurship.
2. Cholera prevention.
3. Protection services.



WHO WE TAKE CARE OF

Individuals from the vulnerable communities of Delmas and Warf Jeremie (Port-au-Prince).

FOR MORE INFORMATION

For decades, the country has been experiencing profound political, social and economic instability - partly originating from Haiti's vulnerability to adverse natural events - which cyclically leads to serious humanitarian crises and the potential collapse of the system.

Urban settings, such as the capital and its suburbs, are the arena of confrontation for local armed groups seeking control of areas, making armed and violent attacks an everyday reality.

The business sector and in particular small traders have suffered losses and abuse by gangs and criminal groups. The peripheral areas are characterised by widespread poverty and basically lack basic infrastructure. The population here lives on incomes that are more often than not insufficient to meet basic needs, in an unhealthy environment, exposed not only to violence but also to cholera and disease.

In this context, CESVI's intervention aims to improve the financial security of families and the liveability of the suburbs. To do this, CESVI supports small entrepreneurs, especially women, in rehabilitating and expanding their businesses; moreover, through the cash-for-work mechanism, it organises street and canal cleaning works to reduce the risk of cholera outbreaks; finally, it collaborates with partners implementing protection components.

369
small entrepreneurs received funding

19
enterprises received funding

740
people were selected for Cash for Work jobs

365
people were trained in financial management



ABOUT

Through this project CESVI wants to increase business opportunities for micro, small and medium-sized enterprises and responsible tourism operators along the Vjosa river basin by acting on the quality and attractiveness of the local tourism offer, on the one hand, and the protection of natural resources, on the other.



WHAT IT MEANS

1. Inter-institutional spatial planning.
2. Business approach.
3. Sustainable tourism.



WHO WE TAKE CARE OF

The nature park ecosystem, institutions at different administrative levels, tourism operators and small and medium-sized enterprises operating in the area.

FOR MORE INFORMATION

The Vjosa river basin is a natural ecosystem of rare richness and beauty, which will be declared a Nature Park from the beginning of 2023.

Started at the end of 2022, the VITA-Vjosa project aims to support the economic development of the area through the enhancement of its natural heritage and the promotion of sustainable tourism. It proposes to do so by supporting institutional players in planning economic and territorial policies, at the various administrative levels, consistent with the objectives of protecting natural, cultural and historical sites and promoting entrepreneurship in the field of responsible tourism; by facilitating the connection and synergic collaboration between public and private actors; by supporting small entrepreneurial entities in the development of their business.

CESVI therefore acts as a technical partner of the institutions to help them define key outputs such as guidelines for the development and protection of protected areas, and the mapping of nature trails that can become part of the region's tourist offer and preserve the environment also thanks to the creation of functional waste management systems and the removal of illegal dumps.

It also contributes to the strengthening of small businesses and tourism operators - through training, coaching and access to financing mechanisms - also contributing directly to job creation in the area.

3
mapping of illegal landfills and current disposal methods for municipal and special waste in the areas of interest implemented

2
preliminary studies on municipal and unauthorised waste water discharges carried out





ABOUT

Through its social inclusion projects, CESVI supports the start-up and replication of pathways for the inclusion of unaccompanied migrant and refugee minors from different backgrounds in the social context of their arrival, helping beneficiaries to find their way in the territory by providing them with assistance in daily life, facilitating access to training, skilled work and regular housing, and thus making them less exposed to the risk of exploitation, hardship and marginalisation.



WHAT IT MEANS

1. Autonomy in moving around the territory and using services.
2. Housing placement.
3. Customised training and work paths.



WHO WE TAKE CARE OF

Unaccompanied foreign minors (MSNA), young adults and refugees who have undergone a migration route to Italy and are received in communities and in the Reception and Integration System (SAI).

FOR MORE INFORMATION

The projects "Support to the socio-economic autonomy of unaccompanied foreign minors (Minori Stranieri Non Accompagnati - MSNA) and young adults, asylum seekers or those with recognised protection status in the provinces of Syracuse, Catania and the Metropolitan City of Milan" and "Support to the socio-economic autonomy of MSNA and young adults, asylum seekers in the provinces of Bergamo, Cagliari, Catania and Syracuse" support work inclusion and housing autonomy for MSNA and young adults in Milan, Bergamo, Cagliari, Catania and Syracuse. Following the publication of a call for applications and a selection procedure, individual pathways are built for young migrants deemed suitable for participation in the programme.

Depending on their skills and aspirations, the young people are placed in pre-professional training courses followed by internships in local companies identified by the project partners. At the end of the traineeship, some obtain fixed-term, open-ended or apprenticeship contracts. Courses on workers' rights and duties, safety in the workplace, soft skills and emotional management complete the training framework.

Sometimes it is possible to offer vocational courses that provide a strictly functional preparation for job placement in sectors in high demand by local companies. Some of the beneficiaries are also supported in finding accommodation to accompany them as they leave the host communities and foster their autonomy.

46
MSNA and young adults placed in the programme

22
proposals for regular work contracts received by beneficiaries

6
MSNA and young adults supported in their path to housing autonomy



ABOUT

Large-scale multi-sectoral project that provided immediate emergency assistance and recovery support for the most vulnerable communities affected by the devastating floods in four districts of Sindh and two districts of Punjab, Pakistan.



WHAT IT MEANS

1. Integrated multi-sectoral approach.
2. Involvement of local actors.
3. Humanitarian aid, development and peace nexus.



WHO WE TAKE CARE OF

Vulnerable segments of the flood-affected population, including economically and socially excluded groups such as women, single parent female-led households, and persons with disabilities. Priority was also given to families living in makeshift accommodation, with limited or no access to shelter.

FOR MORE INFORMATION

Funded by the European Commission's Directorate-General for Humanitarian Aid (DG ECHO), the project 'Humanitarian Assistance for Vulnerable Communities Affected by Floods in Pakistan' started in September 2022 and is being implemented in four districts in Sindh and two in Punjab. The main objective is to mitigate the impact of the floods that have affected the region and improve the resilience of local communities. The project had four main outcomes:

Under Outcome 1, target households in the selected districts accessed untied monetary assistance (Multipurpose Cash Assistance - MPCA) as part of the emergency response. The project provided MPCA to 19,431 households, and a further 8,545 households received a second round of MPCA targeted at the most vulnerable.

Outcome 2 focused on essential needs related to water and sanitation. This involved various interventions, such as the distribution of safe filtered water to 1,641 households, the installation of 569 emergency toilets, the rehabilitation of 350 hand pumps, the chlorination of 195 water sources, the distribution of hygiene kits to 26,500 households, and the implementation of hygiene promotion activities benefiting over half a million people. In addition, the rehabilitation of 120 institutional sanitation facilities ensured an average of 16,683 daily users.

Outcome 3 focused on providing vulnerable flood-affected families with adequate, basic, safe and decent shelter in accordance with local practices. A total of 6,000 basic emergency shelters and 12,200 shelter kits were distributed to families, covering 79,255 people.

Under Outcome 4, affected communities were assisted in rebuilding and protecting their livelihoods. The project included vaccination of livestock and distribution of animal mosquito nets to 3,600 households, safeguarding livestock and human health from vector-borne diseases. In total, the project reached 40,122 households and 260,792 individuals severely affected by the floods between 2022 and 2023, providing critical assistance and promoting community resilience.

126,302
people received unrestricted monetary support

238,790
persons who received hygiene assistance

118,300
people were able to live in safe and decent accommodation

78,111
vaccinated livestock



ITALY

The inclusion process of young migrants in the host country should take place through a mutual exchange of cultural experiences that can generate a broader perspective. This exchange must be fostered in all areas of everyday life. For this reason, it is important to create a support network in the territories that can support young migrants in the various aspects of their lives: from training, to orientation on the territory and in the world of work, to finding a housing solution. This programme makes it possible to consolidate this territorial network that aims to accompany young people on the path to cultural, work and housing integration.

FRANCESCA SORRENTINO
Project Officer CESVI

PAKISTAN

Pakistan is at high risk of natural disasters and climate change. Events such as earthquakes, typhoons, droughts and floods have been haunting the country for years, and each time disaster has struck, it has swept away the foundations on which the lives of hundreds of thousands of families were built. The flood of 2022 affected more than 33 million people. Millions of these had to leave their homes and were left without drinking water, food, shelter and other basic necessities. CESVI is one of the organisations that responded immediately to the declared emergency, providing monetary assistance, non-food items and especially drinking water to the affected communities to meet their urgent needs. With the help of the authorities and ECHO, we were able to reach the most affected districts, surrounded by flood water.

HUMAYUN, KHAN
CESVI Meal Manager



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.



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ABOUT

In 2022/2023, the dire situation in Somalia, exacerbated by consecutive seasons of low rainfall, security problems, the consequences of COVID-19 and climate change, pushed the most vulnerable communities to the brink. The BRCIS consortium, and CESVI within it, decided to combine funds from three key institutional donors - FCDO, QFFD, USAID - to implement actions to support the most marginalised communities in disaster-prone areas, with the aim of responding to humanitarian needs and reducing internal displacement. Overall, these initiatives aim not only to respond to immediate nutritional needs, but also to strengthen local food systems and market linkages, supporting the achievement of better food security outcomes and community resilience more generally.



WHAT IT MEANS

1. Market-based approach.
2. Promotion of nutrient-rich foods
3. Integrated primary health and nutrition support interventions.



WHO WE TAKE CARE OF

Communities affected by the prolonged drought, with a focus on vulnerable groups such as female-headed households, malnourished children and people with disabilities.

FOR MORE INFORMATION

In line with the overall HARBS programme approach, CESVI's actions combined short-term interventions to address immediate humanitarian needs with longer-term strategies to build the resilience of households, food producers and local food systems.

Under the FCDO (Foreign, Commonwealth and Development Office) components, CESVI provided untied monetary support to 1,245 families in central Somalia, significantly improving their purchasing power. It also operated two mobile health facilities in 10 villages, providing crucial health and nutrition services to drought-affected communities, where 2,092 children with severe acute malnutrition (SAM) and 4,072 children with moderate acute malnutrition (MAM) were treated.

Under the QFFD (Qatar Fund For Development) component, emergency health and nutrition packages were provided to drought-affected communities in south-central Somalia. CESVI reached a total of 81,929 beneficiaries with comprehensive health services, including immunisations, outpatient care, antenatal care and emergency medical treatment, and untied monetary support for 1,426 of the most vulnerable. 27,240 children were treated for moderate or severe acute malnutrition. Under the USAID (U.S. Agency for International Development) component, during phase 1, CESVI conducted training sessions on home gardening and fishing for groups of women in southern Somalia to improve their food and economic security. Malnutrition awareness and screening campaigns were conducted in the area while community health workers were trained and linked to health centres for case referral. In addition, CESVI worked with mothers' groups to sensitise them on proper child feeding practices, disease prevention, immunisation and malnutrition management.

In phase 2, through the rehabilitation of 3 wells, CESVI, working with local committees, ensured access to clean water for some 4,000 families. It also worked with women's groups, providing training in subsistence horticulture and community savings and mutual-help mechanisms, and linking them with agricultural traders for the fair purchase of necessary equipment and seeds.

6,164
children in
severe or acute
malnutrition
treated

18,302
outpatient visits
performed

2,671
families
supported with
unrestricted
monetary
support



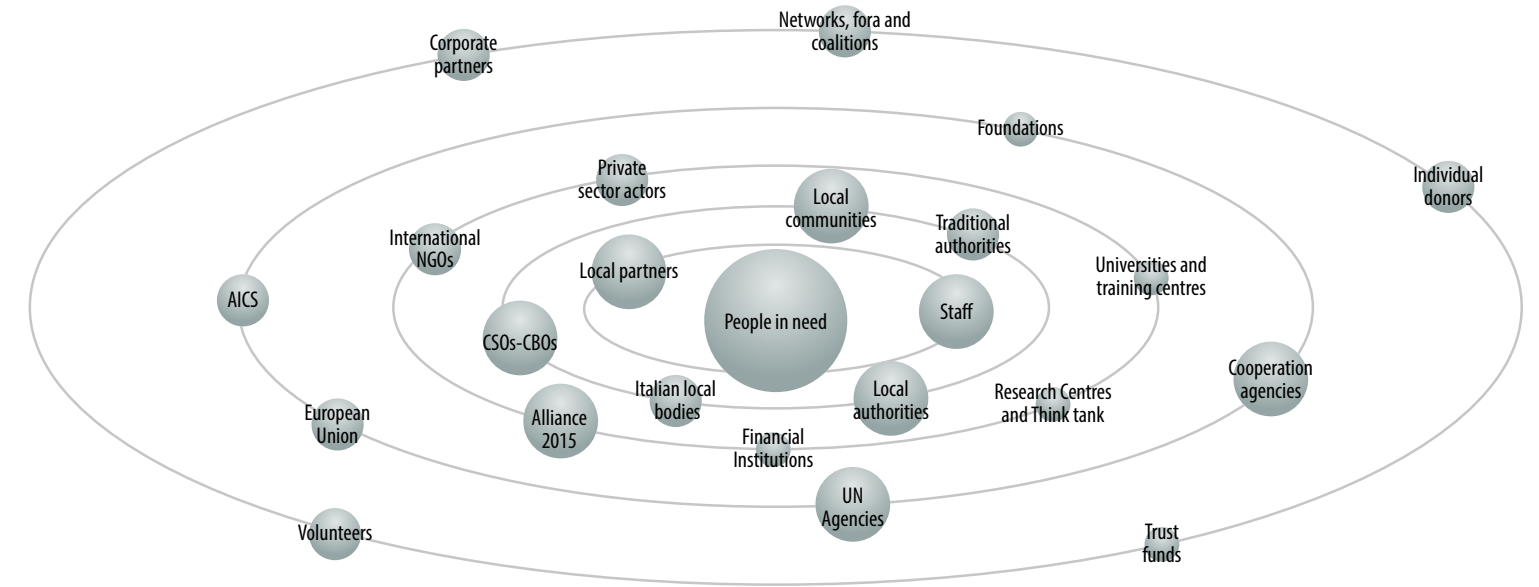


Stakeholders

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 international

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 2023 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 2023 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

The Safeguarding policies – namely the Child Protection Policy and the Prevention of Sexual Exploitation and Abuse (PSEA) Policy – define the principles and standards of conduct that staff must adhere to in order to prevent any form of violence or abusive behavior towards the individuals CESVI aims to serve. Understanding and accepting these policies and CESVI's Codes of Conduct are integral parts of CESVI's various contracts with third parties.

PEOPLE

- CESVI's staff – members of the Board of Directors, employees, collaborators, and volunteers of CESVI and its partners, and suppliers – are bound to adhere to CESVI's Code of Ethics and Code of Conduct.
- CESVI's human resources selection process includes specific checks on candidates' aptitude and conduct (including criminal records).
- 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.

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 have access to multiple mechanisms for reporting issues or complaints. These include: the channels provided by the Whistleblowing mechanism; the dedicated email Safeguarding@cesvi.org; the reporting channels provided by individual projects, as defined in the specific feedback and complaint handling mechanisms.
- **RESPONDING:** Safeguarding issues are addressed and investigated until resolved. If necessary, individuals experiencing violence or abuse receive 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

The mechanisms for receiving and managing complaints and feedback – known as complaints and feedback mechanisms (CFM) – are an essential component of CESVI's accountability. As an international organization providing humanitarian aid and supporting local development dynamics, CESVI holds a position of power concerning those who re-



ceive such support and assistance. It is therefore necessary to balance this by providing individuals with whom we work the opportunity to express their opinions, lodge complaints, or make reports regarding CESVI, its operations, and its staff through safe and accessible channels.

Taking into account the variety of contexts, recipients, and types of activities implemented, CESVI favors the development of specific mechanisms for each project or program, adapting them to all variables related to the nature of activities, available resources, user characteristics, and local culture. Despite their specificity, each CFM mechanism must meet the quality standards defined by CESVI's guidelines to ensure that 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** in its entirety.

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 bene-

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

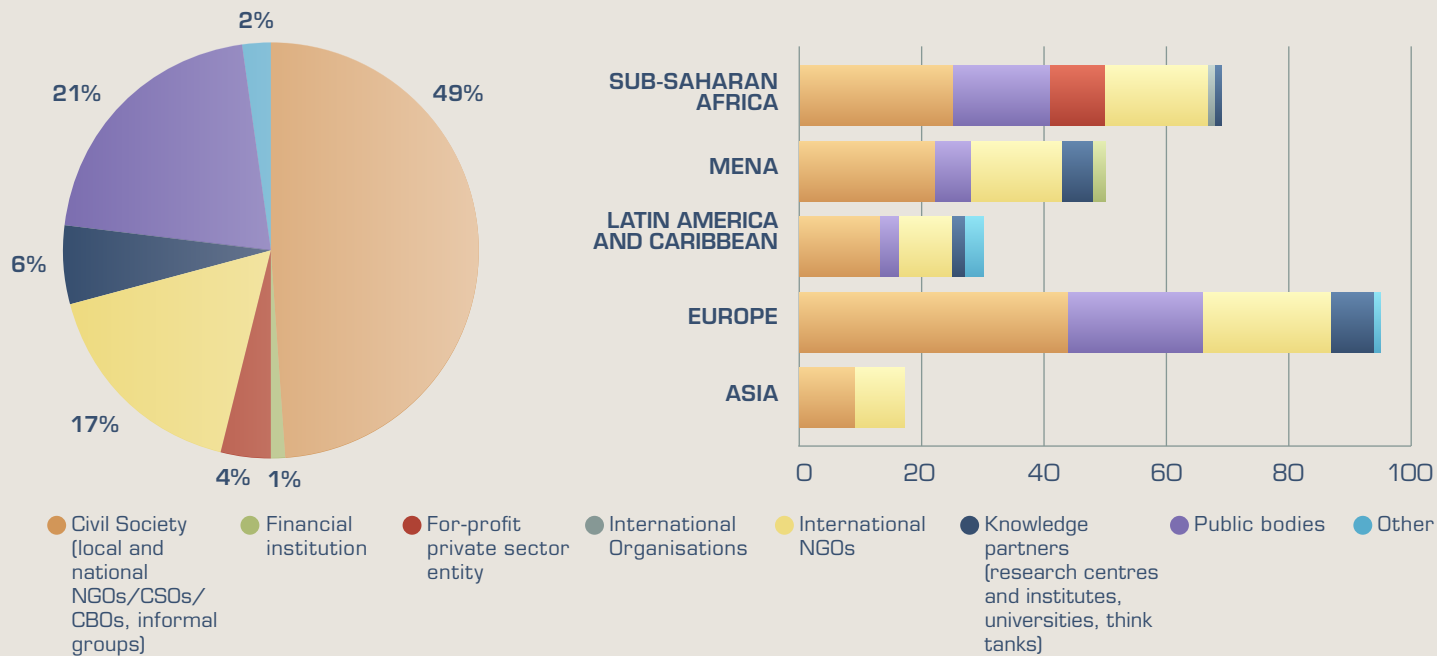
- Transparency:** a crucial factor in the development of trust, transparency creates a positive environment of collaboration and ensures that decisions are made in a socially responsible manner.
- Mutual benefit:** the observance of mutual benefit to both the commitments made to other stakeholders and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

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 2023 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 re-

lationship 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	PARTNER
ALBANIA	AITR, AKZM, ANRD, ANT, Juvenilia Association, Celim, ECO Albania, ENGIM, HELVETAS Swiss Intercooperation, Konfindustria, Ministry of Health, Municipality of Këlcyra, Municipality of Milan, Municipality of Përmet, Partners Albania, Polytechnic University of Tirana, Pro Përmet, Slow Food Përmet, University of Florence - UniFI, University of Trento, VIS
BRAZIL	RedeCCAP
COLOMBIA	CLEO, CODETEC, FORMARTE, Fundación Religioso Camilo, FUNDEMICROMAG, GIFMM Caribe (Grupo Interagencial sobre Flujos Migratorios Mixtos), Lloreda & Camacho, MALEUA, OIKOS ONLUS, Secretaría de Desarrollo económico de Barranquilla, Secretaría de promoción social, inclusión y equidad de Santa Marta, Servicio Nacional de Aprendizaje – SENA, Universidad de Antioquia, Catholic University of the Sacred Heart of Milan
ETHIOPIA	Ayuda en Acción, CEFA, CIFA, CIFA, CISP, ECDD Ethiopian Center for Disability and Development, ILRI
EUROPE	11.11.11, ACTED, Ayuda en Acción, CEO, Concern Worldwide, Convergences, People in Need, Sudwind, Catholic University of the Sacred Heart of Milan, Vida, Welthungerhilfe
HAITI	UCDJJ
INDIA	ACTED, Ekta, Jeeva Jyothi, Proaction Foundation, Swadhar, Welthungerhilfe
IRAN	ICRI (International Consortium for Refugees in Iran), INTERSOS, Norwegian Refugee Council (NRC)
ITALY	AccoglieRete Onlus, Action Aid, Amapola, Archè Impresa Sociale s.r.l., Agevolando Association, Ananke Onlu Association, Casa della Comunità Speranza Association, Formazione Professionale Patronato San Vincenzo Association, L'Albero della Vita Onlus Association, LaQ Prod Association, 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, Change for Planet, Cittadinanzattiva, Municipality of Bari, Municipality of Bergamo, Municipality of Catania, Municipality of Milan, Municipality of Misterbianco, Municipality of Pescara, Municipality of Syracuse, Coop. Specchio Magico, Cooperativa Mondo Nuovo Onlus, Cooperativa Pandora, Cooperativa Ruah, Cooperativa Sociale A.E.P.E.R., Cooperativa Sociale La Fenice, Cooperativa Sociale Marianella García, Cooperativa sociale onlus "Formazione e Comunione" (Fo.co), Fondazione Cima, Fondazione Giovanni Paolo II onlus, Fondazione Siamo Mediterraneo Onlus, Generazioni FA Società Cooperativa Sociale, Il Grillo parlante società cooperativa sociale Onlus, In Vento LAB, Indire, Istituto Formativo per le Politiche Attive del Lavoro (ISPAL), Italian Climate Network, La Musica che Gira, Music Innovaton Hub, Orizzonte Società Cooperativa Sociale, Procura della Repubblica (Tribunale per i minorenni di Catania), Punto Sud, Refugees Welcome Italia, Spazio Aperto Servizi Cooperativa Sociale, Step4, Tribunale per i minorenni - LAquila, University of Bologna, WeWorld
KENYA	ActionAid Italia, ActionAid Kenya, LRF, MID-P
IRAQI KURDISTAN	AVSI, CDO - Community Development Organization, Erbil Chamber of Commerce and Industry, INTERSOS, Terres des Hommes (TdH) Italy, WEO - Women Empowerment Organization
LEBANON	Al Majmoua, CEMEDIPP, JRS Lebanon, Lebanese Micro Finance Association, Ministry of Education, Ministry of Social Affairs, Mossawat, Municipality of Bourj Hammoud (El Metn district)
LIBYA	Cornichellum Foundation for Culture and Sustainable Development, Fatat Libya Al Hura Association, IMC, Impact Initiatives, International Rescue Committee (IRC), LRC (Libyan Red Crescent), Ministry of Social Affairs, Nawat Forum for supporting women & youth, Norwegian Refugee Council – NRC, Tatweer Research
MOROCCO	Association AFAK pour le Development de Ouirgane, Association Asselda pour l'Environnement et le Développement Social et la Famille, Association Attakadoum pour les oeuvres sociales, IMC
MYANMAR	Associazione Microfinanza e Sviluppo Onlus, CAD, CSADA, HELVETAS Swiss Intercooperation, NAG, SNM
PAKISTAN	Action Against Hunger, Concern Worldwide, Lodhran Pilot Project (LPP), Welthungerhilfe
PALESTINE	Action Aid Italia, Action Aid Palestine, Beit Lahiya Development Association, CISP, FHNW, HPI, Palestine Polytechnic University, RANAS, SKAT Foundation, Swiss Federal Institute Of Technology, Swiss Tropical And Public Health Institute, YEC
PERU	Ayuda en Acción, CEDEP, Come con Causa, HELVETAS Swiss Intercooperation, IDMA Tajenedo Sonrisas, Welthungerhilfe
SOMALIA	Action Against Hunger, CEFA, Concern Worldwide, Gargaar Relief Development Organization – GREDO, International Rescue Committee (IRC), KAALO, Norwegian Refugee Council – NRC, Sadar Institute (SI), Save The Children International (SCI)
SOUTH AFRICA	Amanda Development, Blue Sky, City of Cape Town, Commission for Gender Equality (CGE), Community Police Forum (Nyanga and Philippi East SAPS), Department of Basic Education (Metro South), Department of Social Development, Dream Factory Foundation, Mosaic, Ons Plek, Philippi Village, SAHRC (South African Human Right Commission), SAPS (South African Police Service), Sizakuyenza, Tswaranang Community Development Project
SYRIA	ACTED, Olive Branch
TÜRKIYE	ACTED, AMAL İNSANİ YARDIM DERNEĞİ, Leader Women Association (LWA), Pikolo Derneği
UGANDA	Food for the Hungry, Lutheran World Federation (LWF), National Union of Women of with Disabilities (NUWODU), ROPO
UKRAINE	ACTED, Concern Worldwide, Kyiv regional mental healthcenter (Vorzel), Municipality of Bucha, People in Need, Rescue Now, TTA - 10th of April, Welthungerhilfe, WeWorld, YA BUCHANETS
VENEZUELA	ACTED, Asociación Civil Accion Zuliana por la Vida (Azul+), CEPOREJUN, COOPI, Foro ONGI, Fundación Rehabilitarte, Otro Enfoque
ZIMBABWE	AMA, ARDA, Beit Bridge RDC (Rural District Council), Bikita RDC, Bio-Hub, Care Germany, Care Zimbabwe, Chia Grower's association, ChildLine, Chipinge RDC, Chiredzi RDC, DCPWS (Department of Child Protection and Welfare Services), FANARPAN, FC Forestry Commission, ICRISAT, iFARM, IUUCN, Market Linkage Association, Metherologic Department, Mwenezi RDC, Nottingham Estate, Safire, SAT, Schwepes, SeedCo, Shashe Trust, Spexhall, VVC, WFP, WSPICEX

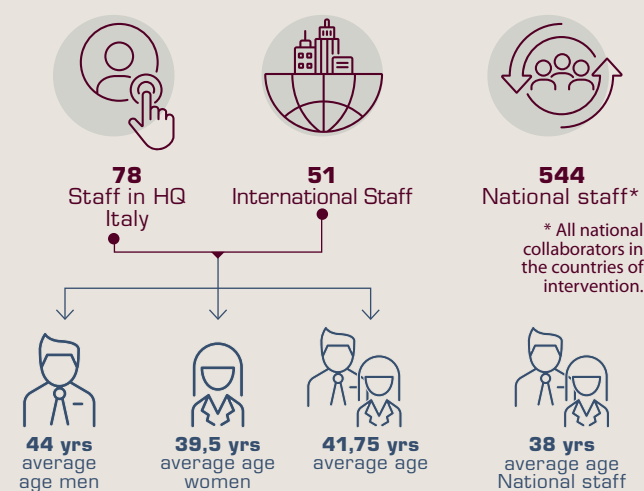
HUMAN RESOURCES

Our commitment to

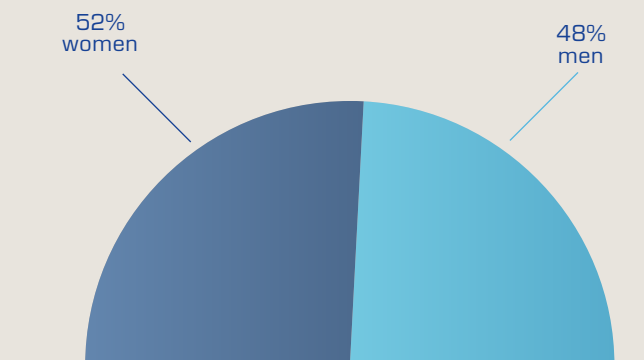
HUMAN RESOURCES

In 2023, CESVI intensified the digitisation process with the aim of enhancing the effectiveness and efficiency of its activities. Particular efforts have focused on the Human Resources (HR) department: the adoption of advanced HR software is transforming the way operations related to head office and expatriate staff are managed, from digital collection and storage of employee data to automated attendance management. These innovations will allow the organisation to significantly improve the efficiency of HR processes, enabling faster and more accurate personnel management. Digitisation in the HR department represents not only a great opportunity to improve operational efficiency and promote innovation, but also to enhance the organisation's human capital.

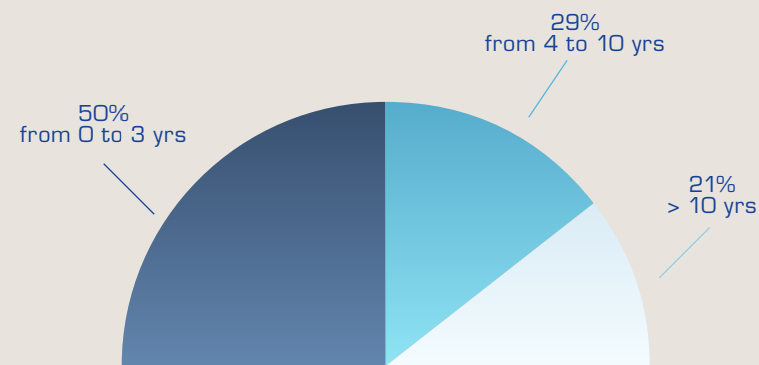
TOTAL STAFF - AVERAGE AGE



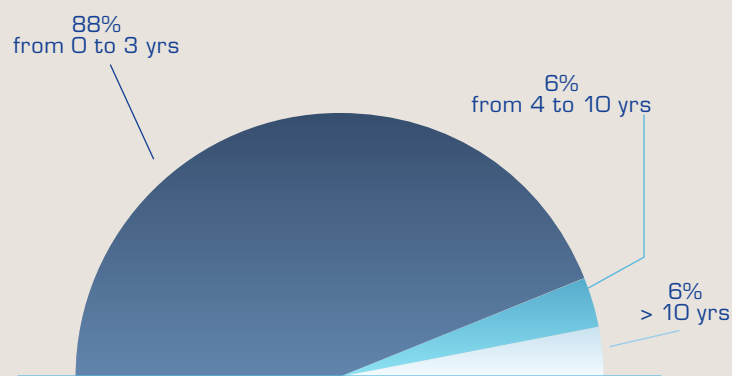
TOTAL STAFF - GENDER



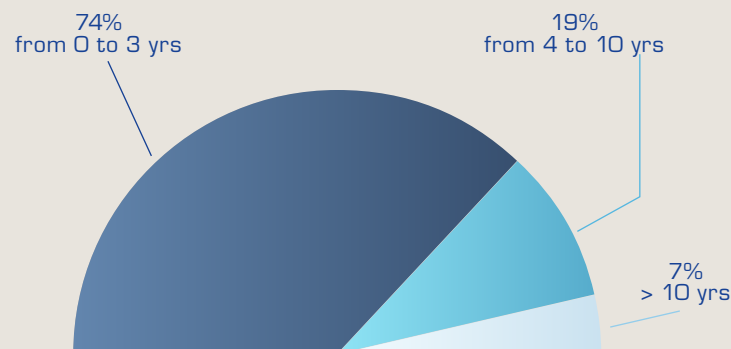
SENIORITY - STAFF IN HQ



SENIORITY - INTERNATIONAL STAFF



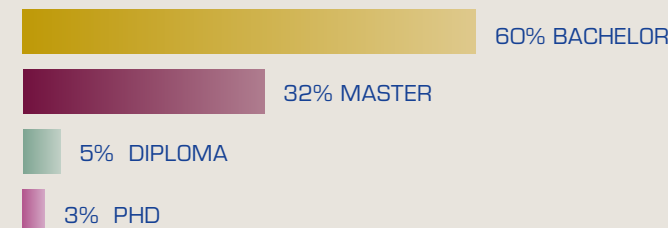
SENIORITY - NATIONAL STAFF



In addition, with a view to achieving organisational development objectives, as clearly defined in the five-year strategy (2023 - 2027), CESVI started a process of internal reorganisation and strengthening of the operational structure itself. This reorganisation involved some departments at HQ level in order to optimise work processes and maximise the impact of our activities, in Italy and abroad. The reorganisation ini-

tiatives were designed with the aim of strengthening the organisation at a time of intense geopolitical complexity and to enable CESVI to be as structured, efficient and innovative as possible, in responding competently to sudden crises. Below is the data on CESVI staff by average age, gender, length of service, educational qualification, knowledge of languages and contract type.

EDUCATION LEVEL*



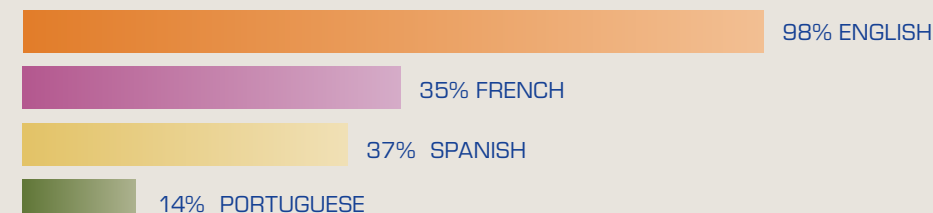
*Last title obtained by staff in HQ and international staff only

KNOWLEDGE OF LANGUAGES*- HQ



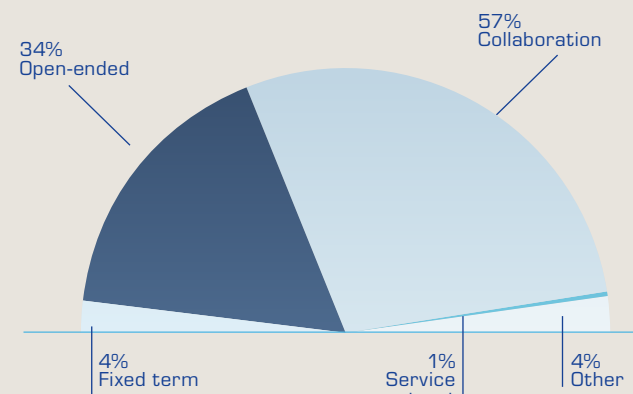
*+B1 level
56% of staff in HQ fluently speaks +2 languages

KNOWLEDGE OF LANGUAGES** - INTERNATIONAL STAFF



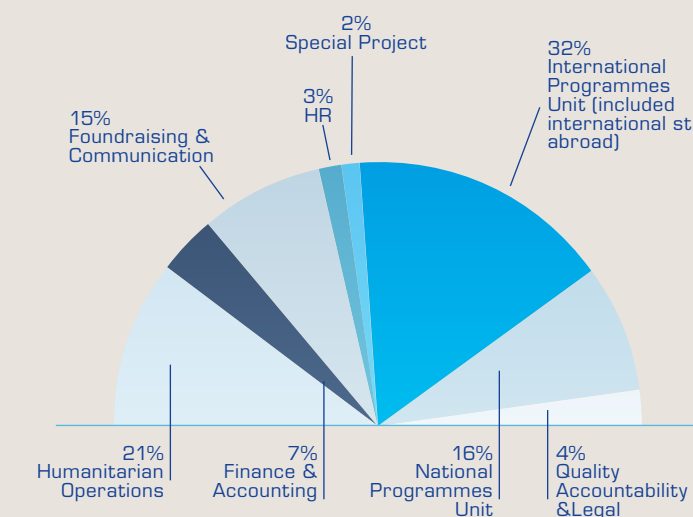
**+B1 level
20% of international staff fluently speaks 3 languages
12% of international staff fluently speaks 4 languages

CONTRACTS OF STAFF IN HQ AND INTERNATIONAL STAFF



STAFF PER DEPARTMENT*

*Staff in HQ and international staff only



HUMAN RESOURCES

Our commitment to

During the year, the Foundation carried out transactions with related parties for a total amount of €141,461. All transactions were carried out at values and conditions considered ordinary market conditions, taking into account the type of goods and services purchased and provided.

The CCNL - National Collective Bargaining Agreement for Trade, Tertiary, Distribution and Services is applied to employees.

The Foundation applies supplementary company agreements with more favourable conditions. The most recent CIA - Contratto Integrativo Aziendale for employees was signed with FISASCAT CISL on 21 June 2023 and will remain in force until 31 December 2024, unless renewed. In agreement with the trade unions, the National Collective Agreement for the Regulation of Coordinated and Continuing Collaborations, signed with all the national trade unions by AOI and LINK2007 on 9 April 2018 and renewed several times, the last one in December 2023, together with the ACI - Company Supplementary Collective Agreement, signed for the first time by CESVI in 2003 and renewed the last time with FELSA CISL on 21 June 2023, is applied to employees. The signed ICA details the remuneration for collaborations abroad and the allowances (or contributions to expenses) commonly applied to expa-

triate workers in the sector (e.g. local house rental) which take into account the country of destination (local cost of living, place of employment, etc.). In light of these agreements with trade unions, the fees, a summary of which is given below, fall within the parameters established 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	3,710,00 €
B	3,029,00 €
C	2,702,00 €
D	1,898,00 €
EMPLOYEES AVERAGE PER LEVEL	
Q	5,868,00 €
I	3,422,00 €
II	2,531,00 €
III	2,209,00 €
IV	1,478,00 €

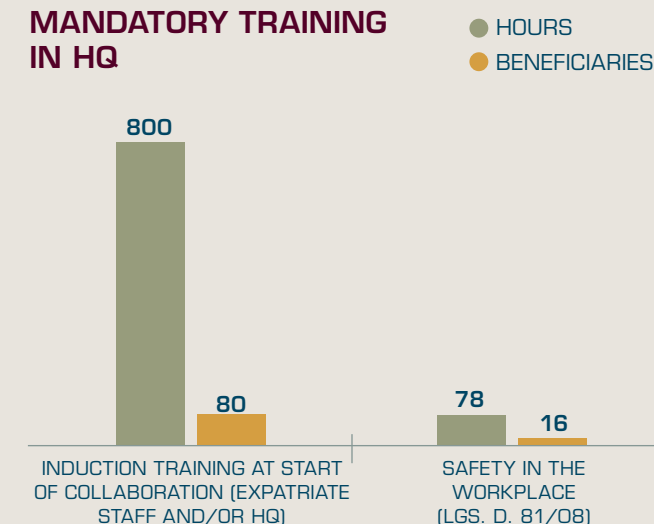
The ratio between the maximum gross annual salary and the minimum annual gross salary of employees is not greater than 8/1, i.e. it is 4,26

CONTINUOUS TRAINING: AN OPPORTUNITY FOR ALL CESVI STAFF

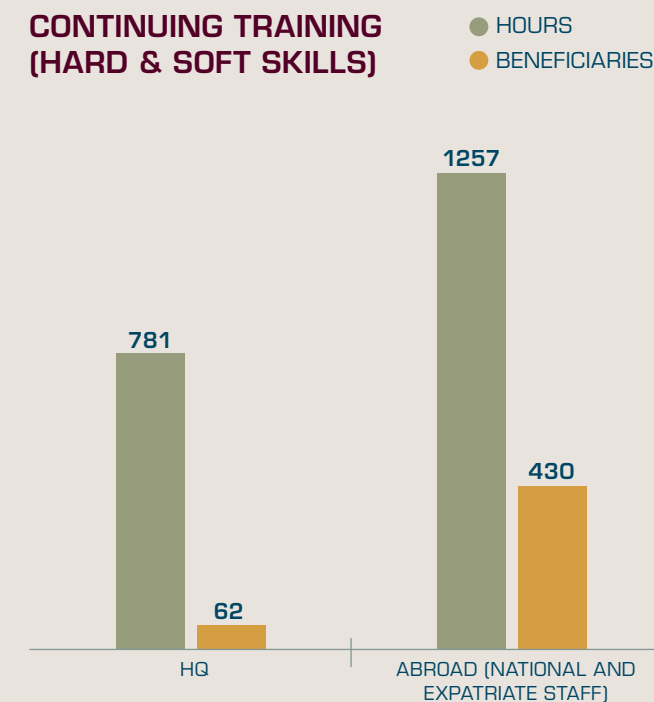
An essential aspect in the valorisation of human resources is represented by the continuous training that the organisation guarantees to its staff, both in Italy and abroad. The year 2023 confirmed the importance CESVI gives to staff training, to increase and update their skills, both transversal and technical-professional. In addition to receiving compulsory training on all Foundation policies (HR, Code of Conduct, Fraud & Corruption, Safeguarding & PSEA, Safety & Security), procedures and CESVI manuals, employees were also involved in technical training courses. One example is the cybersecurity course that was activated to raise awareness among employees on cybersecurity practices. In synergy with the Special Projects unit, a training course was organised via an e-learning platform, dedicated to the topic of cyber security awareness. With a commitment of just a few minutes per month, the course enables everyone to be a guardian of the data that is processed every day and, therefore, to protect themselves and the organisation from possible cyber attacks. This training complements the digitisation process in which all employees, to varying degrees, are actively involved.

At the same time, a number of events were promoted in 2023 with a very specific objective: working on the interaction between colleagues in order to improve their ability to work as a team (Team Building). By organising two 'staff meetings' (one general and one specific for the National Programmes area), the Foundation wanted to provide its Italy team with a valuable opportunity to strengthen personal and professional ties between colleagues, improve communication and encourage collaboration within teams. The aim of these corporate events was precisely to build 'the team', i.e. to create a cohesive and motivating working environment and positive dynamics that, on the one hand, make everyone feel valued and an integral part of the organisation's success, and, on the other, enable the organisation itself to achieve its goals.

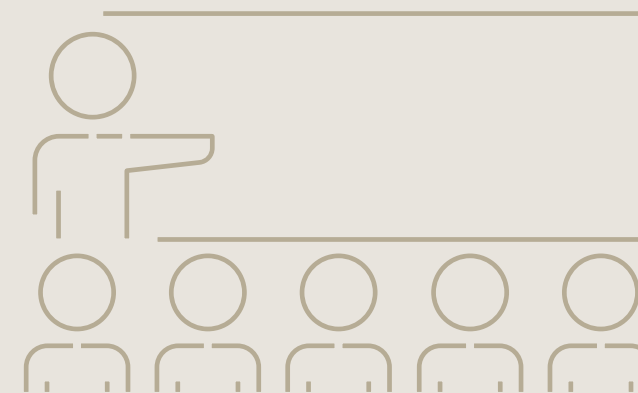
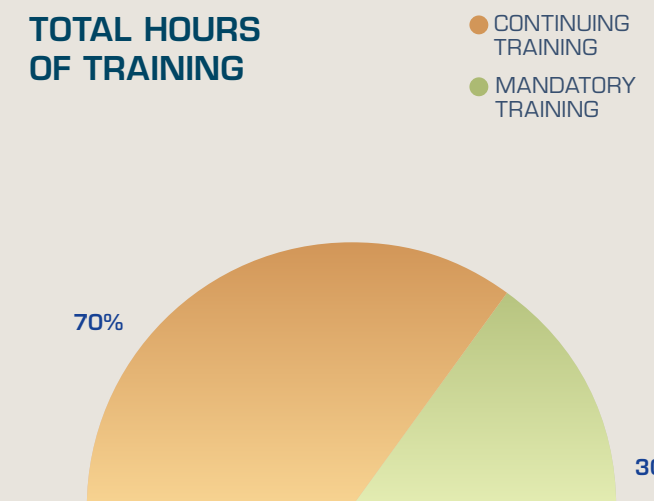
MANDATORY TRAINING IN HQ



CONTINUING TRAINING (HARD & SOFT SKILLS)



TOTAL HOURS OF TRAINING



DONORS

Our commitment to

OUR DONORS

ACTIVE INDIVIDUAL DONORS

40,189	37,712	35,681	39,265
2020	2021	2022	2023

FUNDRAISING:

DONORS ALONGSIDE CESVI IN EMERGENCIES AND CHILDREN AT RISK

2023 was the year that saw CESVI involved in the management of major emergencies of different nature and magnitude, both in Italy and abroad, which received generous support from private and corporate donors, enabling CESVI to intervene in a timely and targeted manner, thus supporting thousands of people in vulnerable situations.

CESVI donors immediately responded to appeals to support people affected by terrible natural disasters such as those that hit Türkiye, Morocco, Libya and Emilia-Romagna: 1,763 private donors enabled us to intervene and 58 companies and foundations stood by us to initiate emergency interventions. There has been no lack of support from our private donors for projects to deal with emergencies, from the war in Ukraine to the drought that is now rampant in the Horn of Africa gripped by hunger. On these issues too, CESVI donors were attentive and actively supported the cause, allowing us to intervene with the distribution of 2,093,355 million sachets of Plumpy'Nut needed to treat 75,249 children suffering from acute malnutrition, and to operate in Ukraine in favour of children and vulnerable groups with interventions of a psycho-social nature.

Also during the year, CESVI inaugurated two new Houses of Smile in Italy: the one in Naples and the one in Syracuse, both dedicated to preventing and combating child neglect, poverty and maltreatment. In 2023, more than 4,000 donors supported the Houses of Smile programme with a regular donation, and 37 companies enabled us to support the programme in Italy and abroad.

Over 100 donors supported us with high-dollar donations, enabling us to intervene in emergencies, and in programmes to promote development and peace, as well as to protect the vulnerable.

More and more donors are choosing to remember CESVI in their wills, a growing awareness and desire to leave something of the values they have believed in throughout their lives. At the end of last year, 60 donors told us that they had mentioned CESVI in their wills. Finally, we would like to thank the more than 6,600 donors who have allocated their 5 x 1000 to our organisation, a growing number that will enable us to reach more beneficiaries and consolidate our Houses of Smile programme.

Many companies supported CESVI in 2023. We would like to thank Ad HOC Communication Advisor SRL, AGAPANTHUS SRL, Agefil, AGOS DUCATO SPA, ALFA LAVAL OLMI SPA, ALFA TT SRL, ALTO SRL, APEN GROUP SPA, Arcese, Bennet, BERTRONIC S.R.L., Best Western Hotels, BIGNULIN ADAMO, BPER BANCA, Brembo, Carteni SPA, CARVICO Spa, CERMAC SRL, CHEBANCA, Chiesi Farmaceutici, Coel, Cofle, COLLEZIONE ENRICO MALTONI, COLOMBO STUDIO PROGETTAZIONI ELETTRICHE, COMEC DI BUOSO MARIO SRL, CORNALI SNC, Crida SRL, EBITRAL ENTE BILATERALE, ELETTRICABLAGGI SRL BENE, Emi Sistemi srl, ENERGY SAVE PROGETTAZIONI E CONSULENZE SRL, Eni Plenitude, ERRE NOVE SRL, Evoca Spa, Experim Confindustria, FASHION BOX ITALIA (Replay), Fastweb, FIDEURAM, Fineco, FLUORSEALS SPA, FMC AGRO ITALIA SRL, GAVAZZI TESSUTI TECNICI SPA, GEODIS HOLDING ITALIA SPA, Goodify – MD, GUNA, H2P, Henkel Dixan, HERA HOLDING REAL ESTATE, Intellera, INTESA SANPAOLO, Iperal, JPMC BANK ACH, KEEPUP SOCIETA' BENEFIT SRL, LA CISA TRASPORTI INDUSTRIALI SRL, LA FIORITA, LANIFICIO ERMENEGILDO ZEGNA &, FIGLI SPA, Legami, LUIGI BOSCA FIGLI SPA – NATALE, Mabina-Kidult, MCS MARTINI COMMUNICATION affissioni, MILANO UNICA, MINDSET SRL, Miro, Azaf028, Miroglio Fashion srl, MITSUBISHI ELECTRIC EUROPE B.V., MJ WEB STUDIO LTD, MPG SRL, MULTI-CONSULT S.R.L., NAVA furniture industriali, NETHIVE SPA, NEWCLEO SRL, Nova di Rossi Giuseppe, NUBILARIA SRL, OMCN SPA, OTTICA FANTINI BPER, PELLICINI RICCARDO, PHOENIX INTERNATIONAL, SPA, Plastik Spa, PMG SPA, Price Water House Coopers, QUARTER DREAM SRL, QUINTIA SPA, RADAELLI ARREDA, RATIONAL PRODUCTION SRL, Confindustria, RELECO SRL, Reward Srl, Rozzi Spa, RUPE VEICOLI INDUSTRIALI SRL, SALENTO SMART CITY SRL, SALF, SANGALLI TECNOLOGIE S.R.L., Scena, Unita EITA127, SERIOPLAST GLOBAL SERVICES SPA, SILMARC PHARMA SRL, SITEX SPA, SLOWITALY SRL, SMT SRL, SOLUTION TECH SRL, STUCCHI SOCIETA' PER AZIONI, SYNTHOMER SPECIALTY RESINS SRL, SYNTHOMER SRL, TESMEC AUTOMATION SRL, TESMEC RAIL srl, TESMEC spa, TORNOMATIC PONTIROLO, SRL, UK Online Giving Foundation, VIR HR HUMAN RESOURCES SRL, Zenit Srl.

Numerous Foundations also supported CESVI in 2023. We thank Fondazione Helpida, FEDERAZIONE DELLE CHIESE EVANGELICHE IN ITALIA-FCEI, FONDATION ROI BAUDOUIN (Rotschild), Fondazione Achille Boroli, Fondazione ALSTOM, Fondazione Cannavaro e Ferrara, Fondazione Cassa Lombarda, Fondazione Ghilardi e Stoppani, Fondazione Johnson&Johnson, Fondazione Lavazza, Fondazione Medio-



lanum, Fondazione Rogive, Fondazione Zanetti, Fondazione Zegna, Micron Foundation, THE PREM RAWAT FOUNDATION.

As part of its face-to-face fundraising activities, in 2023 CESVI once again collaborated with numerous partner organisations in Lombardy, Piedmont, Liguria and Emilia-Romagna, which donated the necessary spaces to raise awareness of CESVI's projects. In particular, we would like to thank for their hospitality, support and closeness to the cause: C.C. Gran Giussano, C.C. Treviglio, Elnòs Shopping, Bennet, Carrefour, Conad, Coop Lombardia, ALDI, Cooperativa Il Sole e la Terra, Naturasi, Iperal, Italmark, Habilita, CAB Polidiagnostico, Centro Medico Santagostino, IKEA, Scuolaufficio and Fiera di Bergamo.

INSTITUTIONAL DONORS: A LONG-TERM RELATIONSHIP, THE BACKBONE OF CESVI'S OPERATIONS WORLDWIDE

CESVI is formally recognised by a wide range of institutional donors, including United Nations Agencies (UNICEF, UNHCR, UNOCHA, WFP, FAO, etc.), the European Union Institutions (DG ECHO, DG INTPA, etc.), National Agencies for Cooperation and Aid (AICS, US-BHA, etc.). There are also numerous collaborations with the EU Delegations and AICS in the countries where CESVI operates. Of particular relevance in recent years was the entry into force of the EU Humanitarian Partnership Certificate, for the period 2021-2027. The Certificate was issued to CESVI in 2020 by the Directorate General for European Civil Protection and Humanitarian Aid Operations (DG ECHO). This has continued the collaboration between CESVI and DG ECHO, which has been lasting for more than 20 years, already formalised with the signature of the Framework Partnership Agreement (FPA) and then confirmed after the verification and positive assessment of CESVI's capacities and competences by the European Institution. Furthermore, in 2021 CESVI obtained from UNHCR the renewal of its status as a Pre-Qualified Procurement Entity (PQP), which

certifies the adequacy of CESVI's procurement standards and procedures. The certification is valid until 31 December 2025 and is multi-country, thus covering the headquarters and all country offices. CESVI is also registered with the Italian Agency for Development Cooperation (AICS) as a Civil Society Organisation (CSO) under Article 26 of Law 125/2014. In addition to these multi-annual validations, institutional donors regularly audit CESVI's systems and carry out periodic checks and monitoring, both before the disbursement of funds and during the implementation of activities, and later, after the end of the projects. Indeed, the vast majority of projects undergo at least one external audit or evaluation during their lifetime. In 2023, CESVI received 56 external system or financial audits, in 20 countries. The same number of audits were handled in 2022. As a result of the 2023 audits, EUR 7,514.13 of costs assessed as ineligible have so far been found (about 0.02% of the audited project volume. Data as at 29/05/2024). This is in line with 2022, which had recorded 0.03% ineligible for audit compared to the volume of audited projects. CESVI is committed to providing donors with accurate, transparent, timely and truthful information and documentation on programme performance, without omitting inadequate performance or any critical issues. CESVI is always committed to implementing activities and programmes that are relevant, effective, efficient and provide timely assistance to those in need. Inspired by its guiding principles, CESVI applies best value for money criteria when estimating the resources needed to implement its projects. In order to fulfil its commitment to transparency and accountability, CESVI has continued to strengthen its systems to ensure full compliance with rules, regulations, standards and contractual obligations, to improve the technical and financial management of funds, inspired by international best practices and standards. CESVI applies its policies, procedures, internal control systems and quality standards in the management of funds for the implementation of any activity, even if not required or requested by the donor.

SOCIETY

Our commitment to

SOCIETY

COMMUNICATION: TELLING THE STORY OF THE EMERGENCY BY GIVING VOICE TO THOSE IN THE FIELD AND ALONGSIDE US IN PROTECTING THE MOST FRAGILE

In 2023, CESVI's communication focused on telling the story of the many ongoing emergencies. From the Ukraine, to Türkiye and Morocco and the Horn of Africa, all the way to Gaza, the timely telling of needs, the use of funds together with an increasingly active storytelling, which also involved the beneficiaries, made it possible to create a continuous and empathetic narrative also used by newspapers, media agencies and content creators.

Missions were organised in some countries, involving Italian media and Ambassadors, which made it possible to recount ongoing projects from a different perspective. The involvement of Factanza and Sky in Perù made it possible to obtain one report on the national network that reached 678,327 viewers, as well as 1.1 million followers on the editorial staff's Instagram (IG) channel, and to obtain 342,854 reached accounts and 12,000 interactions. TVboy, an Italian urban artist, visited our projects in Ukraine (Bucha, Irpin and Kyiv) and created 15 works to express a strong call for peace and a message of hope to the civilian population.

During the year, our social channels recorded a significant increase in followers on Instagram, Facebook and LinkedIn of 12,000 accounts, while people reached 40,000 on LinkedIn, 3.1 million on Facebook and 700,000 on Instagram, for a total of about 3.8 million. X had 24,000 views during the year (8,250 total followers) while YouTube had 231,000 views, 3,183 viewing hours and 200 new subscribers.

A fundamental driving force in CESVI's social communications for 2023 was once again the important contribution of its testimonials: Cristina Parodi, who once again confirmed her great affection and esteem for the organisation by acting as patroness of the Charity Night - together with Paola Turani and Leonardo Manera and with the participation of Gigliola Cinquetti, Rita Pavone and Marco Della Noce - and Elio e Le Storie Tese with Il Trio Medusa, promoters of the Concertozzo. Alongside them in supporting and spreading CESVI's commitment were also actor Alessio Boni, singer Alexia, Paola Turani, Cristina Parodi and Max Giusti, the protagonists of the social communication and fundraising campaign "Diamo un tetto alla speranza" in support of the CESVI Houses of Smile programme. And it was precisely for the inaugurations of the Houses of Smile in Naples and Syracuse that some of these faces, together with Ambassadors, met the families we help and our educators with the extraordinary participation of Amadeus and Giovanna Civitillo, connected for the occasion. Also boosting the dissemination of CESVI's messages was the creation of an Am-

bassador programme that saw the involvement and direct participation in initiatives of more than 20 expert profiles on issues related to the environment, parenting and human rights. There was no shortage of events aimed at the general public during the year, such as the art installation **HOME SWEEP HOME** at the Fuori Salone of the Milan Design Week presented at the Museo delle Culture di Milano - Mudec, the photographic exhibition **THE LAST DROP** in Bergamo (Chiostrò Santa Marta) and in Monza (Galleria Civica), and the exhibition **SEMI DI SPERANZA** - Voci e volti dal Myanmar, at Palazzo Ex Ateneo and at the Sant'Alessandro Fair in Bergamo, and institutional initiatives such as the presentation of the Italian version of the Global Hunger Index - 18th edition, at Palazzo Marino (Milan) in the presence of the press.

In general, during the year, the national press paid much attention to CESVI's initiatives, dedicating in-depth reports and interviews (36 reports in the news, 32 on national radio, 81 radio and TV interviews) and a very prominent presence on the web, with over 1,600 passages.



ADVOCACY: CALLING FOR CONCRETE AND AMBITIOUS ACTIONS TO RESPOND TO STRUCTURAL CRISES

In today's world, increasing armed conflicts, exacerbating climate change impacts and economic shocks are the root causes of the most serious humanitarian crises, resulting in displacement, famine and decades of social devastation that continue to worsen existing inequalities.

Amidst growing and protracted crises, CESVI's advocacy work in 2023 focused on the need to respond concretely and ambitiously to multiple, interconnected crises, with the aim of influencing institutions and policy-makers to explore lasting and effective solutions, respond to humanitarian needs that have reached unprecedented levels and address the most urgent humanitarian challenges of our time. Particular emphasis was placed on anticipatory and preventive actions that are crucial for disaster risk management, resilience building and social protection, thus addressing the root causes of poverty and vulnerability and complementing investments with a long-term approach.

From the European Humanitarian Forum to the High Level Political Forum, in 2023 CESVI actively participated in the main fora of the European Union and the United Nations, addressing recommendations on strategic priorities for the organisation. Advocacy and lobbying actions have thus advanced demands for commitment and direction, while strengthening dialogue with institutional donors in a concrete, evidence-based partnership.

Conflict and climate change continue to drive global humanitarian needs, including hunger and food insecurity. Conflict and climate change are projected to be the key obstacle to achieving Goal 2 of the Sustainable Development Goals (SDGs): to end world hunger by 2030. The consequences will fall especially on the youngest people, whose future prospects are threatened. This is the thematic focus of the Global Hunger Index - GHI 2023, whose Italian edition CESVI has always edited.

Launched in Italy for the first time on 29 November 2023, the Global Hunger Index is one of the main international reports on the measurement of hunger in the world, compiled annually by Welthungerhilfe and Concern Worldwide, two humanitarian and development organisations that, together with CESVI, are part of Alliance2015. Now in its 18th edition, the Global Hunger Index has drawn dramatic scenarios with data showing not only a setback, but also a regression in the fight against hunger globally. The number of malnourished people has risen to 735 millions, and the situation is set to worsen due to the overlapping of growing and increasingly protracted global crises, with 80 per cent of the world's hungry people living in areas particularly affected by natural disasters. The most serious situation is in Sub-Saharan Africa and South Asia, where CESVI is pre-

sent and intervenes to meet the needs of the most vulnerable with humanitarian and development interventions.

With food systems inherently inequitable, unsustainable and highly vulnerable to the negative impacts of climate change, as well as other external shocks, food and nutrition security cannot be guaranteed, nor can the right to health, education or decent work. If we empower young people in decision-making processes on food systems, they will be able to positively influence their transformation. With this approach and objective in mind, the European launch of the GHI 2023, in close collaboration with the Alliance2015 NGOs, was an important moment of exchange between the EU institutions - starting with the European Parliament, which hosted the event together with the Spanish Presidency of the Council of the EU, in turn in the second half of 2023 - the members of Alliance2015 and youth representatives. This opportunity was taken to collectively address the challenges related to the global food system and ensure that the concerns and aspirations of young people are effectively integrated into EU discussions and decision-making processes related to the transformation of food systems. As a proactive contribution to the dialogue, CESVI brought its experience of over 20 years in Uganda, with humanitarian and development interventions targeting internally displaced persons (IDPs) after civil unrest and the more than 1.5 million refugees who have fled mainly from neighbouring countries, first and foremost South Sudan. Through the experience and voice of one of our Ugandan representatives who participated in the dialogue with European institutions, CESVI's contribution and proposed solutions towards a sustainable local food system fuelled the debate for an urgent attention and rethinking of our production and consumption models, together with a stronger commitment on hunger and malnutrition and on mitigation and adaptation to the climate crisis.

CESVI's influence and advocacy actions are further strengthened by its participation in national and international networks and coalitions. In addition to the commitment in Alliance2015, which has confirmed to be of particular relevance also in 2023 - with CESVI chairing and coordinating the advocacy actions of the network members towards the main European stakeholders, at a central and local level or in the countries of joint actions - so also VOICE (European network of humanitarian organisations) LINK2007 (Italian network of NGOs) or GCAP Italy (Italian Coalition against Poverty that looks at the G7-G20 and UN processes for the achievement of the SDGs), just to name a few, represent spaces where CESVI, together with civil society, expresses its influence actions and recommendations to policy-makers to promote fair, inclusive, resilient and sustainable development models, that help avoid future crises and meet the needs of the most vulnerable.

Alliance2015: our European network

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

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

together to achieve the Sustainable Development Goals (SDGs) within a wide framework based on human rights. Alliance2015 strives for a fairer and sustainable world, free from poverty, 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.



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



NETWORKS, FORA AND COALITIONS

ASviS	Italian Alliance for Sustainable Development
CALP	Multi-stakeholder network to advance the use of cash and voucher assistance (CVA) as an effective tool in humanitarian response
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 Organisations
Concord Italia	Italian Platform linked to Concord (European NGO confederation for relief and development)
ECOSOC	Economic and Social Council of the United Nations
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
GISF	Global Interagency Security Forum
Group for the CRC	Italian NGO Group for the UN Convention of the Rights of the Child
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)
PHILEA	Philanthropy Europe Association: foundations, philanthropic organisations and networks working for the common good
Tavolo Minors and Families – Territorial Area of Bergamo	Inter-institutional public-private <i>committee</i> for the coordination and innovation of services for minors and families in the Territory of Bergamo
VITA	Italian magazine entirely devoted to non-profit
VOICE	Voluntary Organizations 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
SIPEM	Italian Society of Emergency Psychology
University of Bergamo	Master (II level) in Migration Law Master (Laurea Magistrale) in Human Rights and Ethics of Cooperation
University of Milan-Bicocca	Master on Land Use and Water Management in Developing Countries
Catholic University of the Sacred Heart	University with a rich educational offer from Political Science to International Relations, Economics Collaboration to set up internships (curricular and extracurricular) for students from degree courses in Political Science, International Relations, Economics, etc.
University of Milan	Master in Cooperation for the Sustainable Agri-food Development (COSAD) Collaboration to set up internships (curricular and extracurricular) for students from degree courses in Political Science, International Relations, Economics, etc.
University of Pavia	Master (II level) in Cooperation and Development offered by the university in partnership with IUSS Pavia



BALANCE SHEET AS OF 31/12/2023

INCOME	YEAR 2023
A) MEMBERSHIP FEES OR CONTRIBUTIONS STILL DUE	-
B) FIXED ASSETS	
I – intangible fixed assets:	
1) start-up and expansion costs	-
2) development costs	-
3) industrial patent rights and rights to use intellectual property	85,271
4) grants, licenses, trademarks and similar rights	-
5) start-up	-
6) fixed assets in progress and advances	-
7) other	-
Total	85,271
II – tangible fixed assets:	
1) Land and Buildings	123,575
2) Plants and Machinery	19,798
3) Equipment	3,898
4) other assets	5,004
5) fixed assets in progress and advances	-
Total	152,275
III – financial fixed assets	
1) shares in:	500
a) subsidiaries	-
b) associate companies	-
c) other companies	500
2) Receivables:	11,416
a) from subsidiaries	-
b) from associate companies	-
c) from other third-sector bodies	-
d) from others	11,416
3) other securities	803,833
Total	815,749
TOTAL FIXED ASSETS	1,053,295
C) CURRENT ASSETS	
I – inventories:	
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	-
Total	-
II – Receivables	
1) from users and customers	-
2) from associates and founders	-
3) from public entities	19,818,626
a) within the following year	14,054,220
b) beyond the following year	5,764,406
4) from private entities for contributions	2,717,539
a) within the following year	1,745,113
b) beyond the following year	972,426
5) from entities of the same associative network	-
6) from other Third Sector entities	-
7) from subsidiaries	-
8) from associate companies	-
9) tax credits	37,452
10) from "5 per mille"	-
11) prepaid taxes	-
12) from others	145,544
Total	22,719,161

INCOME	YEAR 2023
III – financial assets that are not fixed assets:	
1) shareholdings in subsidiaries	-
2) shareholdings in associate companies	-
3) other assets	350,000
Total	350,000
IV – cash and cash equivalents	
1) bank and postal deposits	22,273,632
2) checks	-
3) cash and cash on hand	8,824
Total	22,282,456
TOTAL CURRENT ASSETS	45,351,617
D) ACCRUED AND DEFERRED INCOME	141,414
TOTAL INCOME	46,546,326
LIABILITIES:	YEAR 2023
A) NET WORTH	
I – fund endowment of the entity	200,850
II – restricted assets	36,051,170
1) statutory reserves	-
2) reserves restricted by decision of the institutional bodies	1,428,648
3) restricted reserves allocated by third parties	34,622,522
III – free assets	5,209,969
1) profit reserves or operating surpluses	-
2) other reserves	5,209,969
IV) surplus/deficit for the year	22,962
Total	41,484,951
B) PROVISIONS FOR RISKS AND CHARGES:	
1) for pensions and similar obligations	-
2) for taxes, including deferred ones	-
3) other	-
Total	-
C) EMPLOY SEVERANCE INDEMNITY	954,481
D) PAYABLES	
1) payables to banks	-
2) payables to other lenders	-
3) payables to associates and founders for loans	-
4) dpayables to entities of the same associative network	-
5) payables for conditional donations	-
6) advances	-
7) trade payables	692,982
8) payables to subsidiaries and associates	-
9) tax debt	188,324
10) payables to welfare and social security institutions	190,526
11) payables to employees and collaborators	319,443
12) other payables	2,413,441
Total	3,804,716
E) ACCRUED AND DEFERRED LIABILITIES	302,178
TOTAL LIABILITIES	46,546,326

MANAGEMENT REPORT AS OF 31/12/2023

OUTLAYS AND EXPENSES	YEAR 2023
A) COSTS AND CHARGES FROM ACTIVITIES OF GENERAL INTEREST	
1) Raw materials, supplies, consumables, and goods	7,352,768
2) Services	18,246,927
3) Use of third-party assets	2,617,717
4) Personnel	13,725,541
5) Depreciation	-
5bis) write-downs of tangible and intangible fixed assets	-
6) Provisions for risks and charges	-
7) Miscellaneous management charges	474,308
8) Initial inventory	-
9) Allocation to restricted reserve by decision of the institutional bodies	-
10) Use of restricted reserve by decision of the institutional bodies	-
TOTAL	42,417,261
B) COSTS AND OULAYS FROM OTHER ACTIVITIES	
1) Raw materials, supplies, consumables, and goods	-
2) Services	-
3) Use of third-party assets	-
4) Personnel	-
5) Depreciation	-
5bis) write-downs of tangible and intangible fixed assets	-
6) Provisions for risks and charges	-
7) Miscellaneous management charges	-
8) Initial inventory	-
TOTAL	-
C) COSTS AND OUTLAYS FROM FUNDRAISING ACTIVITIES	
1) Outlays for usual fundraising	2,000,771
2) Outlays for occasional fundraising	-
3) Other outlays	-
TOTAL	2,000,771
D) COSTS AND OUTLAYS FROM FINANCIAL AND EQUITY ASSETS	
1) From banking relationships	16,822,00
2) From loans	-
3) From building stock	-
4) From other assets	-
6) Provisions for risks and charges	-
6) Other outlays	43,000,00
TOTAL	59,822,00
E) GENERAL SUPPORT COSTS AND OUTLAYS	
1) Raw materials, supplies, consumables, and goods	6,130
2) Services	537,762
3) Use of third-party assets	29,794
4) Personnel	1,682,051
5) Depreciation	119,537
5bis) write-downs of tangible and intangible fixed assets	-
6) Provisions for risks and charges	-
7) Miscellaneous outlays	83,427
8) Allocation to restricted reserve by decision of the institutional bodies	-
9) Use of restricted reserve by decision of the institutional bodies	-
TOTAL	2,458,701
OUTLAYS AND COSTS TOTAL	46,936,555

PROCEEDS AND REVENUES	YEAR 2023
A) REVENUES, PROCEEDS, AND INCOME FROM ACTIVITIES OF GENERAL INTEREST	
1) Proceeds from membership fees and contributions from the founders	-
2) Proceeds from members for mutual activities	-
3) Revenues from services and sales to associates and founders	-
4) Liberal disbursements	-
5) Proceed from "5 per mille"	278,640
6) Contributions from private entities	10,383,700
7) Revenues for services and transfers to third parties	1,600
8) Contributions from public bodies	31,374,225
9) Proceeds from contracts with public bodies	-
10) Other revenues, income, and proceeds	570,960
11) Closing inventory	-
TOTAL	42,609,125
SURPLUS/DEFICIT FROM GENERAL INTEREST ACTIVITIES (+/-)	191,864
B) REVENUES, INCOME AND PROCEEDS FROM OTHER ACTIVITIES	
1) Revenues from services and sales to associates and founders	-
2) Contributions from private entities	-
3) Revenues from services and sales to third parties	-
4) Contributions from public bodies	-
5) Proceeds from contracts with public bodies	-
6) Other revenues, income, and proceeds	-
7) Closing inventory	-
TOTAL	-
SURPLUS/DEFICIT FROM OTHER ACTIVITIES (+/-)	-
C) REVENUE, INCOME, AND PROCEEDS FROM FUNDRAISING ACTIVITIES	
1) Income from regular fundraising	4,306,275
2) Income from occasional fundraising	-
3) Other income	-
TOTAL	4,306,275
SURPLUS/DEFICIT FROM FUNDRAISING ACTIVITIES	2,305,504
D) REVENUES, INCOME, AND PROCEEDS FROM FINANCIAL AND EQUITY ASSETS	
1) From banking relationships	17,632
2) From other financial investments	7,192
3) From building stock	-
4) From other assets	-
5) Other income	-
TOTAL	24,824
SURPLUS/ DEFICIT ON FINANCIAL AND EQUITY ACTIVITIES (+/-)	-34,998
E) PROCEEDS FROM GENERAL SUPPORT	
1) Proceeds from secondment of staff	-
2) Other general support income	39,723
TOTAL	39,723
PROCEEDS AND REVENUES TOTAL	46,979,947
SURPLUS/DEFICIT FOR THE YEAR BEFORE TAXES (+/-)	43,392
TAXES	20,430
SURPLUS/DEFICIT FOR THE YEAR (+/-)	22,962

Mission Report on the financial statements as of 31 December 2023

FOREWORD

CESVI Fondazione ETS operates, not for profit, in the field of international solidarity and development cooperation. The Company has been deemed a non-profit organisation by law throughout 2023, pursuant to and for the purposes of Article 10, paragraph 8 of Legislative Decree 4 December 1997, n. 460.

CESVI Fondazione ETS's annual financial statements consist of the Balance Sheet, the Management Report, this Mission Report. The Company was registered in the Unified register of the non-profit sector (RUNTS) in February 2024, and has maintained the status of a non-profit organisation throughout 2023, 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, was drawn up on the basis of the provisions of Article 13, paragraphs 1 and 2, of Legislative Decree 3 July 2017, n. 117, which governs the Technical-Scientific Committee, and the Decree of the Ministry of Labour and Social Policies of March 5, 2020 "Adoption of financial forms of third sector entities".

The Foundation does not make use of any controlled Entity, committees, or affiliated organisations for fundraising, and therefore all costs incurred for fundraising campaigns are recorded in the income statement. The financial statements as of 31 December 2023 have been subjected to statutory auditing 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 global solidarity. Within the value system that guides CESVI, social justice and solidarity turn into humanitarian aid and development activities.

In the acronym CESVI, the words Cooperazione, Emergenza, Sviluppo (Cooperation, Emergency, Development) highlight the nature of the organisation's action, which has at heart the centrality of people and the achievement of their aspirations in humanitarian and development contexts: CESVI operates with the conviction that helping vulnerable populations in poverty and affected by wars, natural disasters and environmental disasters contributes to the well-being of all on the planet, a common home to be preserved for future generations.

CESVI's interventions in aid of populations around the world cover continuous emergency response and rehabilitation activities aiming at sustainable development.

CESVI acts with:

- Impartiality: it operates to serve the needs of others, regardless of gender orientation, ethnicity, culture, or faith,

but based on the needs of the most vulnerable: children, women, and the outcast.

- Quality, economic soundness and transparency: it improves and evaluates its impact and accountability; it strengthens relationships with public and private donors; it certifies/makes public the results of its work, including through social and economic reporting.
- Efficiency and innovativeness: it acts and evaluates the adequacy, effectiveness and efficiency of its operations in all circumstances, with a flexible and innovative approach.
- Accountability and merit: it recognises the needs, merits and aspirations of all the people and stakeholders involved in the organisation's activities.
- The promotion of a Culture of Partnership: it operates and strengthens partnerships with public and private actors who contribute to humanitarian aid and cooperation efforts, as well as with local communities, working with their civil society organisations and local and international authorities.

Activities of general interest

As required by the Statute, CESVI carries out the following activities of general interest in order to pursue its goals, in compliance with art. 5 of the Third Sector Code:

- n) Development cooperation, pursuant to Law N. 125, of August 11, 2014, as amended;
- w) Promotion and protection of human, civil, social and political rights, as well as the rights of consumers and users of the activities of general interest referred to in this article, promotion of equal opportunities and initiatives of mutual aid, including the time banks referred to in Article 27 of Law N. 53 of March 8, 2000, and the solidarity purchasing groups referred to in Article 1, paragraph 266, of Law N. 244, December 24, 2007;
- r) humanitarian reception and social integration of migrants
- u) charity, long-distance support, free transfer of food or products referred to in Law No. 166. of August 19, 2016, as amended, or disbursement of money, goods or services in support of disadvantaged people or activities of general interest;
- d) education, tutoring and vocational training, pursuant to Law N. 53 of March 28, 2003, as amended, as well as cultural activities of social interest with an educational purpose;
- e) interventions and services aimed at the preservation and improvement of the conditions of the environment, and at the prudent and rational use of natural resources, excluding the usual activity of collection and recycling of special and hazardous urban waste;
- x) management of international adoption procedures under Law N. 184 of May 4, 1983;

- g) undergraduate and postgraduate education;
- i) development and management of cultural, artistic or recreational activities of social interest, including editorial activities for the promotion and dissemination of the culture and practice of volunteering and the activities of general interest referred to in this article;
- v) promotion of the culture of legality, peace between peoples, non-violence and unarmed defence;
- y) civil protection pursuant to Law N. 255 of February 24, 1992, and subsequent amendments
- o) activities of commercial, productive, educational, information, promotional, representation nature, including licensing of certification brands, carried out within or in favour of fair trade supply chains, meant as a commercial relationship with a producer operating in a disadvantaged economic area, usually located in a developing country, on the basis of a long-term agreement aimed at promoting the producer's access to the market and which provides for the payment of a fair price; development measures in favour of the manufacturer and the manufacturer's obligation to guarantee safe working conditions, in compliance with national and international regulations, in order to allow workers to lead a free and dignified existence, and to respect trade union rights, as well as commit to combating child labour;
- a) interventions and social services pursuant to article 1, paragraphs 1 and 2, of Law N. 328, November 8, 2000, and subsequent amendments, and interventions, services and benefits referred to in Law N. 104, February 5, 1992, and Law N. 112, June 22, 2016, and subsequent amendments;
- z) redevelopment of unused public assets or assets confiscated from organised crime.

More precisely, the Organisation:

- takes care of the recruitment, selection, training, training and sending of Italian and/or national technical personnel and, in any case, volunteers to the countries of intervention affected by crises and/or to communities affected by fragility and/or to the areas of intervention, in compliance with Italian laws applicable to humanitarian aid and development cooperation activities;
- promotes and/or implements cooperation and/or development, humanitarian aid or emergency response and rehabilitation programs, also developed by international organisations (UN and specialised agencies, EU, etc.), tending to involve all sectors of economic and social nature, hiring professionals, volunteers and experts, in collaboration with the populations concerned and in harmony with local development plans, also providing support to individuals and/or civil society organisations and other non-profit entities referred to in article 26 of Law 125/2014;
- carries out activities to support institutional cooperation and humanitarian aid activities in favour of developing countries, as well as social projects at national and European level based on the experiences and methodologies ac-

quired in international projects

- proposes training and information initiatives on development and underdevelopment, promotion of peace between peoples and disarmament, non-violence and defense of health, childhood, the environment, on the emancipation of women and equal opportunities, on the rights of minorities in collaboration with Public, private, mass and cultural associations;
- contributes to a greater and more in-depth knowledge of the overall reality, culture, science and technology of Italy in developing countries, with the aim of also promoting development cooperation programmes;
- promotes human rights, in particular the right to health and the rights of children and young people, as well as gender rights;
- promote the protection of the environment and biodiversity and the right to water, combating the effects of climate change;
- promotes internships, masters and other training initiatives, including university and post-university ones, relevant to its institutional purposes;
- develops solidarity activities with peoples and organisations fighting against all forms of racism and oppression and to safeguard the fundamental principles enshrined in the Universal Declaration of Human Rights;
- carries out editorial, documentation and research activities, publishes essays, brochures, books, writings, audiovisual material, multimedia material, with the exclusion of daily newspapers, in order to contribute to raising public awareness of institutional purposes, and, in any case, and more generally, to organise, promote and directly or indirectly manage any cultural activity useful for the pursuit of the same social goals, and in particular those aimed at raising awareness on the issues of national and international cooperation and development education;
- contributes to the integration of migrants into host communities, in our country or in countries affected by migratory flows;
- supports activities in favour of Italian emigrants;
- promotes campaigns to raise public awareness on the topics covered by the organisation's activities as well as on problems relating to developing countries and intervention areas, also through the publication and dissemination of periodicals, documentation, research and any other editorial material of an informative nature;
- promotes and implements disaster prevention and conflict prevention and resolution programs;
- promotes or participates in fair trade programs;
- carries out professional training activities;
- promotes training for the development of the skills of school staff in the following areas provided for by MIUR Directive n.170 2016: (i) transversal areas: methodologies and laboratory activities; teaching innovation and digital teaching; (ii) specific areas: orientation and school dropout; intercultural and interreligious dialogue; school and social inclusion;

knowledge and respect for natural and environmental reality; development of digital culture and media education; active citizenship and legality.

- collaborates - as an agency - at the service of people, bodies, institutions, organisations, both national and international authorities and companies that intend to operate in decentralised and international cooperation;
- joins and/or participates in and/or directly finances national and international organisations, unions, bodies, federations which have the same and/or similar and/or similar goals and objectives;
- promotes national and/or international adoption and family foster care, directly and/or through its internal bodies, supporting all interested parties through training programs on the topic, activities aimed at providing assistance, contacts with authorities, bodies, organisations or people competent for national and/or international adoption;
- promotes long-distance adoption.

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.

As already indicated in the premise and on the basis of Resolution n.158/E of the Revenue Agency, throughout 2023 CESVI continued to benefit from the regulations in favour for tax purposes provided for by Legislative Decree 460/97 regarding Non-Profit Organisations of Social Utility.

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 and tax-creditable pursuant to art. 83, of Legislative Decree 117/17 if carried out through banking or postal instruments.

With the approval of the regional stability law for the three-year period 2024-2026, Regional Law N. 9 of December 29, 2023, it was established to maintain the regional income tax (IRAP) and car tax exemption also for former non-profit organisations (which benefited from art. 1 paragraph 7 of Regional Law 27/2001) which are registered or will be registered in the Single National Register of the Third Sector (RUNTS). This exemption does not exempt the organisation from the obligation to submit the annual IRAP declaration to the competent Revenue Agency.

The benefits provided for in Article 5 of the Regional Law

9/2023 operate within the limits established by the European Union legislation on "de minimis" aid.

This provision is in continuity with what has already been established for Volunteer Organisations (ODV) with art. 20 of Regional Law N. 2 of August 7, 2023 which maintained the IRAP and car tax exemption for ODVs registered in section a) of the RUNTS.

For corporation tax (IRES) purposes, CESVI Fondazione ETS benefits from the tax breaks provided for by art. 80 of the Code for non-commercial Third Sector entities that can opt for the flat-rate determination of business income by applying the profitability coefficient to the amount of revenues achieved in the exercise of activities carried out with commercial methods in the amount indicated in letters a) and b) and adding the amount of the positive income components referred to in articles 86, 88, 89 and 90 of the consolidated income tax text, approved by decree of the President of the Republic N. 917 of December 22, 1986.

Offices

The Foundation current registered operational office is located in Bergamo, Via Broseta 68/a.

The operational secondary office are located in

- Milan, Piazza Carlo Erba 4
- Siracusa, Via Pietro Novelli 47/49

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 Founding Members Meeting in which they take part in compliance with the provisions of the Foundation's statute.

The Founding Members Meeting appoints the Chairman, approves and defines the general directions and guidelines of the Foundation's activity proposed by the Board of Directors and assesses the results achieved by the Foundation; in addition to the requirements explicitly established by these Articles of Association, it has the following tasks:

The Founding Members Meeting defines the broad and main guidelines of the organisation's activity, also taking into account the proposals of the Board of Directors, and evaluates the strategic objectives, programs and results achieved by the organisation, presented by the Board of Directors and by the President; furthermore, in addition to those expressly provided for by this statute, it has the following tasks:

- appointing and revoking the members and the Chairman of the Board of Directors, in compliance with Article 12;
- appointing and revoking the members of the Control Body, determining their compensation upon proposal of the Board of Directors;
- determining:
 - in the case referred to in article 8.2 letter (b) the amount of the attendance fee possibly due to the Directors, as well as upon proposal of the Board of Directors - in the case

referred to in art. 8.2 letter c) - approving any compensation for members of the Board of Directors on the basis of specific tasks assigned;

- deciding on the responsibility of the members of the bodies of the organisation and promoting liability action against them;
- deciding on any changes to this statute;
- attributing the status of Founder or Ad Honorem Member;
- proposing to the Board of Directors the approval of any regulations;
- deciding on the transformation, merger, split of the Entity;
- deciding on the extinction of the Organisation and the devolution of its assets;
- deciding on any other matter attributed to its competence by the Statute and Applicable Regulations.

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 their adhesion to and acceptance of the purposes and objectives of the Foundation as established in the Articles of Association.

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

The Ad Honorem members Committee may:

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

During 2023, 4 Founding Members' Meetings took place, whereas the Ad Honorem members 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 Organisation, 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 financial fixed assets. They have been recognised in the financial statements according to the amortised cost criterion, as defined by art. 2426 paragraph 2 of the Civil Code, 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 (Registro Unico Nazionale del Terzo Settore); as of December 31st, 2021.

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

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

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

Net assets: Net assets were evaluated at the original nominal value, net of any uses. They are partly made up of endowment 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 Founding Members Meeting.

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 2023, while *deferred income and expenses* refer to portions of costs and revenues, which also had a numerical manifestation in the 2023 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: in 2023 the Foundation was registered in the Non-Profit organisation Registry. Being a non-profit organisation by law, it benefited, for tax purposes, from the regulations set out in Legislative Decree 460/97. In particular, in carrying out institutional activities, it is not 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 August, 2nd, 2017 and subsequent amendments and additions. In the so-called "transitional" phase, it includes income and charges relating to the institutional activities referred to in Article 10 of Legislative Decree n. 460/1997.

Proceeds and Revenues

Based on their nature they are mainly distinguished in:

Proceeds from 5x1000 income tax

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

Grants

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

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

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

Charges and costs

They include all the negative components of income deriving from the performance of activities of general interest. These charges are recorded according to the accrual principle.

Expenses are classified according to the new scheme, by nature. They include items "9) Allocation to restricted reserve by decision of institutional bodies", which includes the amounts that the Foundation has allocated to projects that will be implemented in subsequent years, as well as item "10) Use of 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. For 2023, the year in which the foundation was a non-profit organisation by law, this area did not include any type of activity, having not carried out activities other than institutional ones.

INCOME AND EXPENSES FROM FUNDRAISING ACTIVITIES

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

Based on the definitions of the glossary contained in the ministerial decree, the Foundation considered that the most correct classification criterion was to include the donations received as part of the fundraising proceeds, although they could also be considered at the same time as liberal payments. The item Charges for usual fundraising 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 85,271** net of amortisation, a decrease compared to 2022 by EUR 17,680, and concern the evolutions of the administrative management system (whose Go Live took place at the beginning of 2021) in terms of foreign accounting and time sheet management, digitalisation of the foundation's Human Resources management and the use of images relating to the Communication department.



INTANGIBLE FIXED ASSETS	TOTAL
Value at the beginning of the year	
Cost	102,951
Balance sheet value as of 01/01/2023	102,951
Changes in the financial year	
Increments by acquisition	36,253
Decreases for disposals and divestments	-
Depreciation for the year	- 53,933
Total of changes	- 17,680
Value at the end of the year	
Cost	85,271
Grants received	-
Revaluations	-
Depreciation	-
Balance sheet value as of 31/12/2023	85,271

Tangible Fixed Assets amount to **EUR 152,275** and decrease compared to 2022 by **EUR 42,680**.

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 Smiles") for **EUR 123,575**. 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 19,798**, always at the cost shown on the invoice net of the depreciation charge.

Item 4) Other assets lists assets for a book value of **EUR 5,004**, 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 3,898**, equal to the purchase value net of the depreciation charge for the year.

Financial Fixed Assets amount to **EUR 815,749** and increased compared to the previous year by **EUR 757,892**.

Item 1, c Investments in other companies, consists in a stake in the Cooperativa CTM in Bolzano (a big Italian fair trade

TANGIBLE FIXED ASSETS	ITEM 1	ITEM 2	ITEM 3	ITEM 4	TOTAL
Value at the beginning of the year					
Cost	1,209,530	543,020	116,839	70,545	1,939,934
Depreciation (accumulated depreciation)	- 1,067,565	- 506,048	- 106,701	- 64,665	- 1,744,979
Balance sheet value as of 01/01/2023	141,965	36,972	10,138	5,880	194,955
Changes in the financial year					
Increments by acquisition	1,944	20,303	-	677	22,924
Decreases for disposals and divestments	-	-	-	-	-
Depreciation for the year	- 20,334	- 37,477	- 5,134	- 2,659	- 65,604
Total of changes	- 18,390	- 17,174	- 5,134	- 1,982	- 42,680
Value at the end of the year					
Cost	1,211,474	563,323	116,839	71,222	1,962,858
Grants received	-	-	-	-	-
Revaluations	-	-	-	-	-
Depreciation (accumulated depreciation)	-1,087,899	- 543,525	- 111,835	- 67,324	- 1,810,583
Devaluations	-	-	-	-	-
Balance sheet value as of 31/12/2021	123,575	19,798	5,004	3,898	152,275

organisation) for EUR 500;

During 2023, the 3 shares of Hivos Food & Lifestyle Fund B.V. were completely devalued – it consisted in an Impact Investing fund that invests in sustainable food companies in South Africa, Zimbabwe, Zambia and Malawi. The total value of the shares, of EUR 150,000, was subject to a total devaluation of 72% in the 2021 and 2022 financial statements. The analysis of the Fund's financial statements received in June 2023 and referring to the year 2022 and the indications present in the annual report of the shareholders in October 2023, which confirmed the closure of the fund in 2025, led to the decision of the complete devaluation of the fund, the counterparty 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. As there was no change in the value at 31/12/2023, the book value was not changed;
- 5 shares in Banca Etica, for EUR 258;
- 1500 securities in Btp Italia Mz28 Eur, subscribed to on 03/08/2023, for a total amount of EUR 150,000 - expiring on 03/14/2028 (5 years). This type of long-term Treasury bonds grants the investor who keeps the securities until maturity a loyalty bonus of a total value of 8 per thousand of the nominal capital purchased and issues a semi-annual coupon indexed to the FOI index, paid in arrears;
- 1500 securities in BTP Tf 3.80% Ap26 Eur, subscribed to on 10/05/2023, for a total purchase amount of EUR 151,575

- expiring on 15/04/2026 (3 years) with gross annual coupon equal to 3.8% (paid semi-annually) and overall gross yield at maturity set at 3.444% based on the unit award price of EUR 101.05;

- the subscription to an Asset Management, for a total amount of EUR 500,000, the composition of which is on an "Italian government bond distribution security" basis (bonds, government bonds and other debt securities) and which provides for a quarterly liquidation of the proceeds of management. Management is entrusted to a Savings Management Company belonging to a leading Italian Banking Group, adhering to the National Guarantee Fund also for the purposes of the related compensation systems.

FINANCIAL FIXED ASSETS	ITEM 1, C	ITEM 2, D	ITEM 3	TOTAL
Balance sheet value as of 01/01/2023	43,500	12,099	2,258	57,857
Changes in the financial year	-	-683	801,575	800,891
Grants received	-	-	-	-
Revaluations	-	-	-	-
Devaluations	- 43,000	-	-	- 43,000
Balance sheet value as of 31/12/2023	500	11,416	803,833	815,749

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

RECEIVABLES FROM PUBLIC ENTITIES	WITHIN THE YEAR	BEYOND THE YEAR	TOTAL 2023	TOTAL 2022	DELTA
from International Government Entities	1,711,050	120,138	1,831,188	3,048,339	-1,217,151
from Intergovernmental Organisations	2,084	-	2,084	128	1,956
from International Agencies	158,192	-	158,192	28,026	130,166
from the European Union	4,032,648	3,908,710	7,941,358	10,414,157	-2,472,799
from United Nations	2,433,956	-	2,433,956	5,644,762	-3,210,806
from Italian Government Entities	5,534,716	1,721,289	7,256,005	5,166,077	2,089,928
from Italian Local Entities	107,143	-	107,143	-	107,143
from Partners	74,431	14,269	88,700	184,279	-95,579
Total	14,054,220	5,764,406	19,818,626	24,485,768	-4,667,142

to a total of EUR 19,818,626 and decreased compared to 2022 by EUR 4,667,142. In the following table they are represented by macro-category of institutional donor. The Delta column represents the differential data between the financial year 2023 and 2022, it can be observed that the decrease is mainly linked to credits from the European Union, the United Nations and International Government Bodies, whereas there is an increase in credits from Italian Government Bodies.

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 2,717,539. Of these, EUR 1,745,113 are payable within the following year while EUR 972,426 beyond the following year. There is therefore a decrease of EUR 21,559 compared to the 2022 financial year.

Tax receivables amount to EUR 37,452 and refer almost entirely to the assignment of the 2023 Advertising fund.

Other Receivables amount to EUR 145,544, increasing compared to 2022 by EUR 35,102, as detailed in the following table.

The Delta column represents the differential data between the financial year 2023 and 2022. It can be observed that the increase is mainly linked to other receivables and the decrease in receivables from wills.

There are no receivables due in more than 5 years.

ITEM	TOTAL 2023	TOTAL 2022	DELTA
Advances for missions / Secretariat	2,257	14,678	-12,421
Other receivables	93,165	2,108	91,057
Receivables from wills	388	44,138	-43,750
Receivables from partners and non-profit organisations	49,734	49,518	216
Total receivables from others	145,544	110,442	35,102

In financial activities other than fixed assets, the following movements occurred under the other shares item:

- On 05/02/2023, a Reserved Insurance Policy of EUR 350,000 was signed with a leading operator in the Italian sector, expiring on 04/28/2030 (7 years). This is a single premium life insurance policy that allows for the buildup of capital that is revalued annually on the basis of the net returns of the VIVAPIU' Separate Management Fund (insured capital) net of the management cost and less any partial redemptions. The annual revaluation rate attributed to the contract remains definitively established and can never be negative. The beneficiary of the contractual services, both in the event of death at the end of the contract and in the event of death during the contract, is always the policyholder (CESVI);
- in February n. 55,090 shares were sold. They related to a mutual investment fund managed by a leading operator in the Italian sector subscribed in previous years for a value of EUR 327,749. The sale was carried out at a market value higher than what was recorded in the financial statements, creating a contingent asset.

Available Cash amounts to EUR 22,482,456, of which EUR 16,073,005 (decreasing compared to 2022 by EUR 8,836,210) represent bank and post accounts, EUR 8,824 (increasing compared to 2022 by EUR 4,437) cash and cash equivalent and EUR 6,200,627 (increasing compared

to 2022 by EUR 1,039,334) 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 amount to EUR 3,804,716, increasing compared to 2022 by EUR 1,501,957 and are divided as detailed for each individual category in the table below.

The Delta column represents the differential data between the financial year 2023 and 2022. The increase in the payables to partners relating to activities of general interest item (EUR 1,396,766) is mainly due to the items of the Formula planning, a project carried out on the national territory and managed through cascading grants to partners. 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 2,443,559, increasing compared to 2022 by EUR 349,100.

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.

ITEM	TOTAL 2023	TOTAL 2022	Delta
7) trade payables;	692,982	681,743	11,239
9) tax liabilities;	188,324	189,055	-731
VAT	51,406	66,190	-14,784
Personal income tax	130,552	101,145	29,407
Regional/Municipal surtaxes	12,878	7,625	5,253
Employee substitute tax	-8,577	8,353	-16,930
Fondo EST	516	540	-24
Supplementary insurance fund (cooperators/employees)	822	934	-112
Business Executives contributions	-481	-481	-
Bilateral trade authority	293	277	16
Income tax 1038 1040 1041	915	4,472	-3,557
10) payables to welfare and social security institutions;	190,526	172,826	17,700
INPS	189,129	171,026	18,103
Inail	1,397	1,800	-403
11) payables to employees and collaborators;	319,443	280,995	38,448
Employee salaries	99,998	104,624	-4,626
Collaboration fees (HQ collab)	46,648	45,574	1,074
Payables and remuneration (exp. collab)	166,072	120,145	45,927
Employee expense reports	6,725	10,652	-3,927
12) other payables;	2,413,441	978,140	1,435,301
different pyables	104,750	55,732	49,018
payables to institutional donors relating to activities of general interest	56,788	67,271	-10,483
payables to partners relating to activities of general interest	2,251,903	855,137	1,396,766
Total	3,804,716	2,302,759	1,501,957

7. ACCRUALS, DEFERRALS AND OTHER FUNDS

Accruals and prepaid expenses amount to EUR 141,414.

Accrued income, for EUR 111,853 (increasing compared to 2022 by EUR 48,208), 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 29,561 (decreasing compared to 2022 by EUR 15,098). 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 302,178.

The item includes Accrued Liabilities for EUR 187,968 (increasing compared to 2022 by EUR 23,226) and Invoices to Receive for EUR 114,210 (decreasing compared to 2022 by EUR 55,668).

Severance indemnity for subordinate employment amounts to EUR 954,481, increasing compared to 2022 by EUR 51,971. 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 2022 and who ceased their collaboration during the year.

8. NET WORTH

Net Worth amounts to EUR 41,484,951. This includes the Foundation's Reserve for EUR 200,850, Restricted Assets for EUR 36,051,170, Free Assets for EUR 5,209,969, and the previous year surplus of EUR 22,962.

Restricted Assets, for EUR 36,051,170, consist 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 line with its statutory mission. This reserve was not used during 2023 and has a value at 12/31/2023 of EUR 994,905;
- 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 December 31, 2021. This reserve was not used during 2023 and has a value at 12/31/2023 of Euro 93,854;

- the restricted reserve by decision of the institutional bodies which amounts to EUR 339,889, made up of a share of the fundraising for the Ukrainian emergency which took place in 2022, specifically to deal with the humanitarian emergency and its consequences also in the medium-long term, which the Foundation has allocated to the Reserve to continue to support and develop the programs implemented during 2022 and this financial year;
- the restricted reserves intended by third parties, which amount to EUR 34,622,522, 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 5,209,969, is the Available Reserve of the Foundation for Projects and consists in the result of the sum between the profit for 2022 which amounted to EUR 517,830 and the Fund for open projects which amounted to EUR 4,692,139.

Specifically, the Fund for open projects, which as of January 1st, 2023, had a balance of EUR 4,692,139, during the year recorded an increase of EUR 517,830 due to the allocation of the 2022 budget surplus as deliberated by the Board on 29/04/2023.



NET WORTH	BALANCE ON 01/01/23	INCREASES IN 2023	DECREASES IN 2023	BALANCE ON 31/12/2023
I – endowment fund	200,850	-	-	200,850
Endowment reserve	200,850	-	-	200,850
II – restricted assets	49,293,754	35,976,033	49,218,617	36,051,170
1) capital reserve;	-	-	-	-
2) reserves restricted by decision of institutional bodies;	1,428,648	-	-	1,428,648
3) restricted reserves allocated by third parties;	47,865,106	35,976,033	49,218,617	34,622,522
III – free assets	4,692,139	517,830	-	5,209,969
1) reserves of profits or operating surpluses;	-	-	-	-
2) other reserves;	4,692,139	517,830	-	5,209,969
IV) surplus/deficit for the year.	517,830	22,962	517,830	22,962
Total	54,704,573	36,516,825	49,736,447	41,484,951

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 286,343.

10. PAYABLES FOR CONDITIONAL DONATIONS

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

CO-FINANCING COMMITMENTS						
PROJECT.	MAIN DONOR	COMMITMENTS AT 01/01/23	COMMITMENTS STARTED IN 2023	FULFILLED COMMITMENTS AT 31/12/23	COMMITMENTS TO FULFIL BY 31/12/24	COMMITMENTS TO FULFIL AFTER 31/12/24
EITA105	Comp. and Found.	42,223	-	19,597	22,626	-
AZWE050	European Union	2,856	-	2,671	185	-
EALB029	Italian Government Bodies	2,028	-419	1,609	-	-
EALB032	Italian Government Bodies	51	-19	32	-	-
EALB033	Italian Government Bodies	185	-132	53	-	-
AKEN012	Italian Government Bodies	274	42	316	-	-
DLBN016	European Union	9,686	-9,686	-	-	-
AKEN013	European Union	9,754	2,858	3,560	9,052	-
AZWE061	Comp. and Found.	1,414	-500	914	-	-
CPER051	European Union	2,832	-	1,722	1,110	-
ASOM105	European Union	2,863	-1,109	1,754	-	-
ASOM113	United Nations	156,185	-2,670	36,493	40,000	77,022
EITA 150	Italian Government Bodies	24,013	-	7,331	14,255	2,427
EITA151	Comp. and Found.	7,067	-	1,498	2,876	2,693
EITA130	City of Milan	-	23,897	23,897	-	-
CVEN007	European Union	-	61,785	31,117	30,668	-
AUGA045	United Nations	-	97,447	17,136	80,311	-
EITA149	Italian Government Bodies	-	4,785	1,667	3,118	-
Total		261,431	176,279	151,367	204,201	82,142

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 surplus of EUR 191,864.

The contributions from Public Bodies, which amount to EUR 31,374,225 (increasing compared to 2022 by EUR 10,399,418) and from Private Entities, which amount to EUR 10,383,700 (increasing compared to 2022 by EUR 2,577,189), are the positive economic manifestation of the Foundation's project activity and are accounted for in the state of progress of the works.

The "5 per mille" contributions, for EUR 278,640 (increasing compared to the 2022 financial year by EUR 43,010), refer to the 5 per thousand of the year 2022, relating to the 2021 tax returns received on December 12, 2023. The use of the 5 per thousand is reported according to the guidelines of the Ministry of Labour and Social Policies and is represented in the following Table.

Revenues from services and transfers to third parties and Other revenues, income and proceeds refer to extraordinary positive components in project management. Other revenues include gains on exchange rates (these don't represent the result of economic transactions with third parties in foreign currency but are the result of the recording in EUR in our accounts of project managed in foreign currency, often USD).

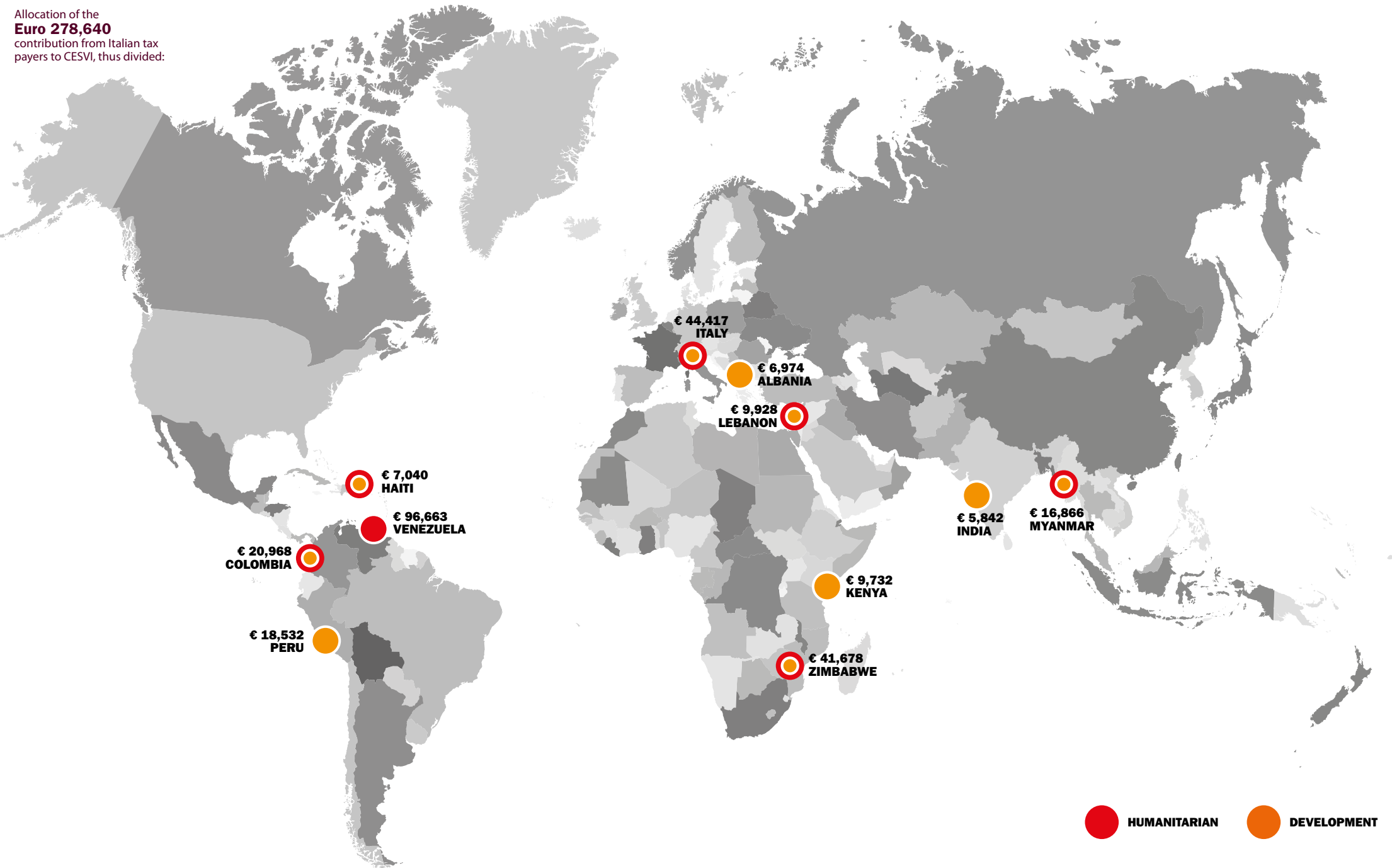
The following table shows the percentage data of the individual positive components of the activity of general interest. The Delta column represents the differential data between the financial year 2023 and 2022, it can be observed that the strong increase in contributions from public bodies is mainly due to the planning relating to the Pakistan (contributions partly received in 2022 but which had their economic manifestation in 2023), Ukraine and Venezuela emergencies.

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

ITEM	TOTAL 2023	%	TOTAL 2022	%	DELTA
5) "5xmille" proceeds	278,640	1%	235,630	1%	43,010
6) Contributions from private entities	10,383,700	24%	7,806,511	26%	2,577,189
7) Revenues from services and sales to third parties	1,600	-	13,401	-	-11,801
8) Contributions from public bodies	31,374,225	74%	20,974,807	71%	10,399,418
10) Other revenues, income and proceeds	570,960	1%	467,628	2%	103,332
Total	42,609,125	100%	29,497,977	100%	13,111,148

2022 "5xmille" contributions

Allocation of the Euro 278,640 contribution from Italian tax payers to CESVI, thus divided:



● HUMANITARIAN ● DEVELOPMENT

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	TOTAL 2023	%	TOTAL 2022	%	DELTA
1) Raw materials, supplies, consumables and goods	7,352,768	17%	3,341,361	11%	4,011,407
2) Services	18,246,927	43%	12,887,750	44%	5,359,177
3) Use of third-party assets	2,617,717	6%	1,885,808	6%	731,909
4) Personnel	13,725,541	33%	11,570,008	39%	2,155,533
7) Other management outlays	474,308	1%	433,411	1%	40,897
9) Allocation to restricted reserve by decision of the institutional bodies	-	-	339,889	1%	-339,889
10) Use of restricted reserve by decision of the institutional bodies	-	-	-750,005	-2%	750,005
Total	42,417,261	100%	29,708,222	100%	12,709,039

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. The Delta column represents the differential data between

the financial year 2023 and 2022. It can be observed that the increase compared to the previous financial year is mainly represented by the increase in project spending in Asian countries (in particular in Pakistan where planning for the emergency that emerged during 2022 was implemented and spent during 2023), in American countries (Venezuela) and in European countries (Ukraine).

PROJECT OUTLAYS AND COSTS	TOTAL 2023	%	TOTAL 2022	%	DELTA
Sub-Saharan Africa	5,537,174	13%	5,438,223	18%	98,951
Asia	10,417,509	25%	2,810,718	10%	7,606,791
America	3,591,694	9%	1,855,976	6%	1,735,718
MENA	10,255,749	24%	9,809,949	33%	445,800
Europe	12,140,827	29%	9,770,061	33%	2,370,766
Total	41,942,953	100%	29,684,927	100%	12,258,026

GENERAL INTEREST ACTIVITIES	OUTLAYS AND COSTS 2023	PROCEEDS AND REVENUES 2023	SURPLUS/ DEFICIT 2023	OUTLAYS AND COSTS 2022	PROCEEDS AND REVENUES 2022	SURPLUS/ DEFICIT 2022
Projects						
Self-financed	2,116,476		-2,116,476	2,192,704	-	-2,192,704
Companies and Foundations	10,087,307	10,383,700	296,393	7,505,311	7,806,511	301,200
International Government Bodies	5,831,349	6,315,695	484,346	1,945,471	2,089,187	143,716
Intergovernmental Organisations	9,140	9,779	639	64,940	65,264	324
International Agencies	203,959	208,651	4,692	168,217	171,251	3,034
United Nations	6,215,246	6,556,405	341,159	6,306,873	6,706,083	399,210
European Union	11,177,141	11,733,506	556,365	5,716,448	5,900,851	184,403
Italian Government Bodies	5,927,310	6,194,362	267,052	5,101,293	5,358,501	257,208
Italian Local Authorities	375,025	355,827	-19,198	683,670	683,670	-
Total value of Projects	41,94,953	41,757,925	-185,028	29,684,927	28,781,318	-903,609
5x1000	-	278,640	278,640	-	235,630	23,630
Proceeds from contribution for household expenses program	-	1,600	1,600	-	13,401	13,401
Extraordinary components						
Contingencies on projects	140,219	310,891	170,672	77,174	167,403	90,229
exchange differences on projects	334,089	260,069	-74,020	356,237	300,225	-56,012
Total value of extraordinary components	474,308	570,960	96,652	433,411	467,628	34,217
Allocation to restricted reserve	-	-	-	339,889	-	-339,889
Use of restricted reserve	-	-	-	-750,005	-	750,005
Total of general interest activity	42,417,261	42,609,125	191,864	29,708,222	29,497,977	-210,245

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

The proceeds from private individuals for fundraising activities amount to EUR 4,306,275 (increasing compared to the 2022 financial year by EUR 53,632) 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 2,000,771 (increasing compared to the 2022 financial year by EUR 615,003) and refer to the costs directly related to fundraising, communication, and production costs.

The surplus from fundraising activities is EUR 2,305,504 (decreasing compared to the 2022 financial year by EUR 561,371). More detail on the fundraising activities is provided in paragraph 24 of this Mission Report.

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

This item shows a negative balance of EUR 34,998 (decreasing compared to the 2022 financial year by EUR 2,816).

This result is due, as listed under item D6 other charges, to the write-down of EUR 42,000 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 16,822 (increasing compared to the 2022 financial year by EUR 7,017) while the revenues are represented by bank interest income for EUR 17,632 (increasing compared to the 2022 financial year by EUR 13,684) and from proceeds from other financial activities for EUR 7,192 (increasing compared to the 2022 financial year by EUR 7,149), linked to the products described among financial fixed assets and the result of the semi-annual coupons of the BTPs of the quarterly liquidation of the proceeds of Asset Management.

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 2,458,701 (increasing compared to the previous year by EUR 354,235). 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.

The Delta column represents the differential data between the financial year 2023 and 2022. It can be observed that the increase compared to the previous financial year is mainly represented by the Personnel item.

GENERAL SUPPORT OUTLAYS AND COSTS	TOTAL 2023	%	TOTAL 2022	%	DELTA
1) Raw materials, supplies, consumables and goods	6,130	-	5,746	-	384
2) Services	537,762	22%	436,913	21%	100,849
3) Use of third-party assets	29,794	1%	31,219	1%	-1,425
4) Personnel	1,682,051	69%	1,457,548	70%	224,503
5) Depreciation	119,537	5%	107,327	5%	12,210
7) Other miscellaneous outlays	83,427	3%	65,713	3%	17,714
Total	2,458,701	100%	2,104,466	100%	354,235



Employment Costs amount to EUR 1,682,051 (increasing compared to the 2022 financial year by EUR 224,503) and include the **HQ salaries** - including personnel dedicated to fundraising, at net of what is directly related to a project activity – for EUR 1,591,484 (increasing compared to the 2022 financial year by EUR 260,429), and the costs for **Severance indemnity**, amounting to EUR 90,567 (decreasing compared to the 2022 financial year by EUR 35,926) As of 31st December 2023 our workforce was made up of 51 people. In 2023 6 new people were hired and 6 people left. More details are shown in paragraphs 13 and 23 of this Mission Report. The **costs for services** amount to EUR 537,645 (increasing compared to the 2022 financial year by EUR 100,849) and are detailed in the following Table. The Delta column represents the differential data between the financial year 2023 and 2022. It can be observed that the increase compared to the previous financial year is represented by a return to greater mobility/aggregation (Transport and Training Expense items), by an increase in IT expenses and in general by increases linked to inflation dynamics (restaurant tickets and corporate welfare).

COSTS FOR SERVICES	TOTAL 2023	%	TOTAL 2022	%	DELTA
Subscriptions	11,944	2%	7,527	2%	4,417
Insurance	14,267	3%	10,327	2%	3,940
Administrative, legal and tax consultancy	135,981	25%	116,327	27%	19,654
Training	39,801	7%	31,991	7%	7,810
IT management	97,781	18%	79,476	18%	18,305
Security	24,617	5%	21,057	5%	3,560
Condominium fees	18,225	3%	16,580	4%	1,645
Transportation fee	61,748	12%	39,763	9%	21,985
Ticket restaurant and corporate welfare	61,560	12%	28,837	7%	32,723
Utilities	58,930	11%	70,983	16%	-12,053
Other	12,908	2%	14,045	3%	-1,137
Total	537,762	100%	436,913	100%	100,849

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 2023 6 new people were hired and 6 people left. There are 46 permanent employees, 5 temporary employee.

There are 7 part-time contracts and 44 full-time contracts

WORKERS	AVERAGE NUMBER 2023	AVERAGE NUMBER 2022
Managers	2.36	2.00
Employees	45.13	44.27
Total	47.49	46.27

The register was established and stamped in 2023; the number of volunteers in the register established pursuant to art. 17

The total depreciation for the year amounts to EUR 119,537 (increasing compared to the 2022 financial year by EUR 12,210) 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 83,427 (increasing compared to the 2022 financial year by EUR 17,714), includes both the costs relating to the fees paid to participate in the community and sector associations (EUR 58,380) as well as extraordinary expenses including taxes, penalties, rounding-offs and mainly contingent liabilities (EUR 24,451). Other income of general interest, which amounts to EUR 39,723 (increasing compared to the 2022 financial year by EUR 10,958), consists in contingent assets for EUR 39,108.

Taxes

The Taxes item shows the tax charges relating to payments for Ires and Imu for EUR 20,430 (decreasing compared to the 2022 financial year by EUR 4,855).

paragraph 1, who carry out their activities on a non-occasional basis, is now equal to 13.

14. REMUNERATION TO THE GOVERNING BODIES, THE CONTROL BODY AND THE PERSON IN CHARGE OF THE STATUTORY AUDIT

The following table shows, overall for each category, the remuneration due to the governing bodies, the control body and the person in charge of the statutory audit as already in place at the date of formulation of this Mission Report.

CATEGORY	DESCRIPTION AND VALUE IN €
Founders and Directors	on a voluntary basis
Control Body	EUR 8,000 (excluding VAT and legal social security charges)
Auditing firm	EUR 38.000 (excluding VAT)
Supervisory Body	2 members, total gross remuneration (including VAT) EUR 6,027

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 for a total of EUR 141,161. 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.

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

The **surplus for the year** amounts to EUR 22,962 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.

DETAILS OF THE ECONOMIC AND FINANCIAL PERFORMANCE OF THE ORGANISATION AND THE METHODS OF PURSUIT OF THE STATUTORY AIMS

18. SITUATION OF THE BODY AND OPERATING PERFORMANCE

As far as activities of general interest are concerned, CESVI has maintained the project presentation figure at the levels of the last three years (124 projects presented in 2023, in line with 122 in 2022 and 124 in 2021).

During 2023 CESVI responded to both the earthquake emergencies in Syria, Türkiye and Morocco and the climate emergency in Emilia Romagna and Libya.

CESVI participated in the distribution of humanitarian aid in Türkiye and Syria, together with its allies of the European Alliance 2015 group, providing hygiene and basic necessities kits, and it is developing projects to guarantee hygiene and health as well as psychosocial support for the population.

CESVI took immediate action to support the population affected by the floods in Emilia Romagna by guaranteeing help to the most vulnerable and thanks to the contribution of private donors and companies it was able to quickly start projects and interventions in favour of communities for minors and fragile subjects, including daily and residential educational centres, with the aim of returning them to normal as soon as possible. The projects take place in Forlì, Ravenna and Faenza in collaboration with various local cooperatives.

CESVI took also action in Morocco and Libya to bring relief and assistance to the population of both countries, with the

distribution of basic necessities and psychological support.

The Israeli-Palestinian conflict, which began in October 2023, has led to a reduction in development project activities in Palestine and to a programming of humanitarian response activities.

In 2023 CESVI continued to participate in the international response to the humanitarian crisis resulting from the conflict in Ukraine and the flood emergency in Pakistan. At a fund raising level, the 2023 figure is confirmed in line with the evolutionary trend of the last three years. During 2023, the Foundation approved a five-year strategy for achieving institutional, operational and economic targets that allow us to increase the design volume while maintaining a healthy and stable organisation from an economic and financial perspective. Within the implementation plan of this strategy, the chapter of digitalisation finds wide prominence. The financial situation was positive, the organisation regularly paid suppliers and salaries and did not avail itself of tax suspension.

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 2022, 32 in 2023 and 33 in 2024).

Considering only the presentations to institutional donors (therefore excluding private ones), the trend of project registrations in the first three months is improved compared to 2023 (20) and 2022 (29). CESVI continues to participate in the international response to the humanitarian crises resulting from the conflicts in Ukraine and Palestine.

Due to the war, it was necessary to reschedule some interventions in Palestine in order to meet the acute needs of the population, especially to deal with the serious situation of food insecurity

To this end, distributions of food aid have been organised in Gaza, aimed in particular at the youngest, through Plumpynut, a special ready-to-use protein food used for the nutritional rehabilitation of children in emergency contexts.

Not only the general activity, but also the fundraising activity is strongly committed to supporting the project activities described above. The Foundation proceeds with the implementation and monitoring of the five-year strategy described in point 18 of this Mission Report. The financial situation is positive, the organisation regularly pays suppliers, salaries, taxes and contributions.

Based on the considerations reported above, the administrators of CESVI Fondazione ETS believe that the assumption of business continuity can be considered respected.

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

The activity developed during the year respected the principles relating to non-profit associations as well as the mission and activities of general interest as per the Association's statute. During 2023 CESVI presented 124 projects for a total budget of about EUR 98 million on average compared to data from the last three years.

In 2023 CESVI managed 127 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 received come from Companies and Foundations, 16% from the United Nations, 28% from the European Union (mainly from DG Echo), 15% from Italian Government Entities and 15% from International Government Entities. 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 represents the differential data between the financial year 2023 and 2022, where the general increase in costs per project in both types of intervention can be observed. In general, in 2023, we are seeing a significant increase in interventions in the Humanitarian sector compared to Sustainable Development interventions.

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 2023, 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.

CATEGORY OF INTERVENTION	OUTLIES 2023	%	OUTLIES 2022	%	DELTA
Development setting	12,901,104	31%	10,919,354	37%	1,981,750
2 Rural programs	978,151	7%	2,425,051	22%	-1,446,900
3 Civil society and governance	2,429,951	19%	601,098	5%	1,828,853
4 Protection	5,648,669	44%	2,026,874	19%	3,621,795
5 Health	-	0%	-	0%	-
6 Inclusive & sustainable growth	3,844,333	30%	5,866,331	54%	-2,021,998
Humanitarian setting	29,041,849	69%	18,765,573	63%	10,276,276
2 Rural programs	3,067,237	11%	1,763,236	9%	1,304,001
3 Civil society and governance	569,413	2%	1,218,832	7%	-649,419
4 Protection	12,259,074	42%	8,628,477	46%	3,630,597
5 Health	2,736,846	9%	2,272,331	12%	464,515
6 Inclusive & sustainable programs	10,409,279	36%	4,882,697	26%	5,526,582
Total	41,942,953	100%	29,684,927	100%	12,258,026

The following table shows the valorisation of all contributions in kind which the Foundation has made use of during 2023.

Figurative costs related to volunteers	N.	Work hours	€/HOUR	€ figurative cost of the year
Volunteers involved	13	1,920	30,49	58,541

Figurative Costs and Income	€ figurative costs of the year	€ figurative income of the year
Volunteers	58,541	58,541
Goods	712,231	712,231
Services	2,347,845	2,347,845
<i>of which Professional Services</i>	<i>19,310</i>	<i>19,310</i>
<i>of which Artistic Performances</i>	<i>294,000</i>	<i>294,000</i>
<i>of which Advertising Spaces</i>	<i>1,500,000</i>	<i>1,500,000</i>
<i>of which Services</i>	<i>534,535</i>	<i>534,535</i>
Total	3,118,617	3,118,617

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 relat-

ing to the minimum level of managers for the collective agreement for "trade, tertiary and service distribution" equal to EUR 30.49; determining the number of volunteers registered pursuant art. 17, paragraph 1; expressing the number of hours based on the number of activities throughout the year;

- 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 2023 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	24,534	A
Maximum gross annual salary	104,580	B
Ratio between minimum and maximum salaries	0,23	A:B

24. DESCRIPTION OF THE FUNDRAISING ACTIVITY

In 2023 the Foundation received approximately 73,444 donations. The number of active donors is 39,265.

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



Governance: other information

FOUNDING MEMBERS MEETING

During 2023, 3 ordinary and 1 extraordinary founding members meetings were held.

In compliance with the provisions of the statute, the assembly acknowledged the 2022 financial statements, the forecast and reports on the progress of the company's management prepared by the Board of Directors, as well as the board of auditors' and PWC's (the independent auditing company) reports. It was also informed about the progress of the investment plan for the implementation of the CESVI Global Strategy 2023-2027.

Finally, on 05.12.23 they met in an extraordinary meeting to conclude the process of transformation into an ETS and approve the new statute.

On this occasion, the new control body was also appointed, identified in the figure of Alberto Finazzi.

BOARD OF DIRECTORS

11 meetings of the Board of Directors were held during 2023. Consistent with the statutory provisions, various topics were addressed including:

- the approval of the 2022 financial report, the approval of the financial report as of 31 August 2023 for the purposes of registration in the RUNTS prepared pursuant to art. 13 of Legislative Decree n. 117/2017, the approval of the 2022 Annual Report, and the approval of the 2024 budget;
- the appointment of Stefano Piziali, in November 2023, as the new general director of CESVI Foundation - ETS
- the appointment of the auditing firm PWC as statutory audit of accounts of CESVI Foundation – ETS;
- the approval of the Organisational and Management Model pursuant to Legislative Decree 231/01, in version 2022;
- the advancement of the investment plan for the implementation of the CESVI Global Strategy 2023-2027;
- the approval of the RUNTS registration procedure;

SUPERVISORY BODY

The Supervisory Body (SB) met 3 times during 2023 at the Bergamo office with the function of supervising the Foundation's activities, with particular attention to the following topics:

- updates to the catalogue of crimes pursuant to Legislative Decree 231/01
- 2023/2024 activity plan and checks regarding the application of the Organisational and Management Model in force at the Foundation;
- examination of the information flows received regarding in particular violations of the code of ethics, whistleblowing and accidents;
- AgId (Agency for Digital Italy) and Cybersecurity obligations;

BOARD OF AUDITORS

The Board of Auditors met 4 times during 2023 to carry out the following operations, pursuant to the provisions of art. 14, first paragraph, letter b), of Legislative Decree n. 39 of 27 January 2010 and in compliance with the Principle of revision SA Italia 250B:

- Verification of company books: Book of minutes of meetings - decisions of members, Book of minutes of Board of Directors meetings, Book of Auditors,
- Verification of tax and social security obligations: Company employment register, F24 payments and updating of accounting books, bank reconciliation, cash verification;

Furthermore, the board of auditors participated in the 2023 meetings of the Boards of Directors.



Independent auditor's report

in accordance with article 14 of Legislative Decree No. 39 of 27 January 2010

To the Founders' Meeting of CESVI Fondazione ETS

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of CESVI Fondazione ETS (hereinafter also the "Entity"), which comprise the balance sheet as of 31 December 2023, 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 ETS as of 31 December 2023 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 ETS 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

The financial statements of CESVI Fondazione ETS for the year ended 31 December 2022 were audited by another auditor who expressed an unmodified opinion on those statements on 18 May 2023.

Responsibilities of the Directors and the Board of Auditors of CESVI Fondazione ETS 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 Entity'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 Entity or it intends to cease operations, or has no realistic alternative but to do so.

The board of auditors is responsible for overseeing, in the terms prescribed by law, the Entity'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 Entity'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 Entity'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 Entity 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.

Report on Compliance with other Laws and Regulations

Opinion in accordance with Article 14, paragraph 2, letter e), of Legislative Decree No. 39/2010

The directors of CESVI Fondazione ETS are responsible for preparing the section "Illustration of the entity's performance and the manner of pursuit of its statutory purposes" included in the mission report of CESVI Fondazione ETS as of 31 December 2023, including its consistency with the relevant financial statements and its compliance with the law.

We have performed the procedures required under auditing standard (SA Italia) No. 720B in order to express an opinion on the consistency of the section "Illustration of the entity's financial performance and the manner of pursuit of its statutory purposes" included in the mission report with the financial statements of CESVI Fondazione ETS as of 31 December 2023 and on its compliance with the law, as well as to issue a statement on material misstatements, if any.

In our opinion, the section "Illustration of the entity's performance and the manner of pursuit of its statutory purposes" included in the mission report is consistent with the financial statements of CESVI Fondazione ETS as of 31 December 2023 and is prepared in compliance with the law.

With reference to the statement referred to in article 14, paragraph 2, letter e), of Legislative Decree No. 39/2010, issued on the basis of our knowledge and understanding of the Entity and its environment obtained in the course of the audit, we have nothing to report.

Milano, 7 giugno 2024

PricewaterhouseCoopers SpA



Gian Paolo Manfrè
(Revisore legale)

REPORT ON MONITORING OF COMPLIANCE WITH CIVIC, SOLIDARISTIC AND SOCIAL UTILITY PURPOSES

pursuant to article 30, paragraph 7 of Legislative Decree n. 17, 2017

With reference to the provisions:

- a) of paragraph 3 of art. 101 of Legislative Decree 117/2017;
- b) of art. 14 of Legislative Decree 117/2017, which provides for the compulsory drafting of the Annual Report for Third sector entities with revenues, income, proceeds or profits of any nature exceeding €1 million;
- c) of paragraph 7 of art. 30 of the Legislative Decree 117/2017 which places the monitoring of the statutory purposes of the organization in charge of the supervisory body;

this monitoring, carried out compatibly with the current regulatory framework, specifically had as its object the following:

- observance of social objectives, with particular regard to the provisions of Legislative Decree n. 117/2017 regarding: (articles 5, 6, 7 and 8);
- the verification of the exclusive or principal exercise of one or more activities of general interest as referred to in the art. 5, par. 1 for civic, solidarity and socially useful purposes, in compliance with the particular rules that govern their exercise, as well as, possibly, activities other than those indicated in art. 5, par. 1, of the Third Sector Code, provided that it is within the limits of the statutory provisions and based on secondary and instrumentality criteria established with Ministerial Decree n. 107, 19.5.2021;
- in fundraising activities carried out during the reference period, compliance with the principles of truth, transparency and correctness in relations with supporters and the public, the verification of which, pending the issuing 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 the existing regulations and best practices in use;
- the pursuit of the absence of profit-making purposes, through the destination of the assets, including all its components (revenues, annuities, proceeds, income of any nature) for the performance of the statutory activity; the observance of the prohibition on the distribution, even indirect, of profits, operating surpluses, funds and reserves to founders, associates, workers and collaborators, administrators and other members of the corporate bodies, taking into account the indices of the Third Sector Code referred to in art. 8, par 3, from a) to e).

Specific remarks

Activities of general interest - various activities

During the year, I deepened my knowledge of the organization by acquiring information regarding the activities of general interest carried out and verifying their compliance with the statutory provisions.

This information was acquired through participation in the Boards of Directors, and from interviews with administrative staff and area managers. I was also able to observe the management dynamics through the financial statements.

During the financial year ended December 31, 2023, the Organisation did not carry out any activities diverging from the provisions of Article 6 of Legislative Decree 117/2017, and therefore I did not have to verify compliance with the limits of ancillarity and instrumentality criteria.

Public fundraising

During the 2023 financial year, the organisation received contributions from public and private bodies, compliant with the reporting and transparency obligations also referred to in Law 124/2017 through the publication of the necessary information on the website according to principles of truth, correctness and transparency.

Absence of subjective profit aim and compliance with the prohibition on direct/indirect distribution of profits

The organization pursues its objectives according to criteria of objective profit or economic balance of management, but without subjective profit or distribution of the surpluses.

I verified, through the sample analysis of administrative documents, compliance with the prohibition including indirect distribution of profits, operating surpluses, funds and reserves to founders, associates, workers and collaborators, administrators and other members of the corporate bodies taking into account the indices referred to in art. 8, par. 3, from a) to e).

CERTIFICATE OF CONFORMITY OF THE ANNUAL REPORT

to the guidelines referred to in Ministerial Decree of 4 July 2019 of the Ministry of Labor and social policies, drawn up by the CONTROL BODY pursuant to article 30, paragraph 7 of Legislative Decree. n. 17 of 2017

Foreword

I have carried out an examination of the Annual Report of the CESVI organisation (hereinafter "organisation") pursuant to paragraph 7 of art. 30 of Legislative Decree 117/2017, relating to the financial year ended 31.12.2023.

Responsibility of the Board of Directors for the Annual Report

The Board of Directors is responsible for the preparation of the Annual Report in compliance with the Decree of the Ministry of Labor and Social Policies of 04.07.2019, as described in the Methodological Note of the Annual Report.

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

The Board of Directors is also responsible for defining the organisation's objectives in relation to social performance, as well as for identifying the stakeholders and the significant aspects to be reported.

Based on the work carried out, no elements have come to my attention that would lead me to believe that the company's social balance sheet in its significant aspects was not drawn up in compliance with the provisions of the Guidelines referred to in the Ministerial Decree 4.7.2019.

Independence of the Control Body

I certify my independence in accordance with the principles of ethics and independence pursuant to the relevant legislation and practice.

Responsibilities of the Control Body

It is my responsibility to express, on the basis of the procedures carried out, a conclusion regarding the conformity of the Annual Report with what is required by Ministerial Decree 04.07.2019. My work was carried out taking inspiration, as far as may be necessary, from the indications set out in the Third Sector Entities 7.2.2 standard of the "Rules of conduct of the control body of third sector entities" Document issued by the CNDCEC in December 2020, in addition to the auditing principles. These principles require the planning and carrying out of procedures in order to acquire a reasonable level of assurance that the Annual Report does not contain significant errors.

Control procedures

The procedures carried out on the Annual Report were based on my professional judgment and included interviews, mainly with the staff of the organization responsible for preparing the information presented in the Annual Report, as well as document analysis, recalculations and other procedures.

In particular, I carried out the following procedures:

- analysis of the process of defining the relevant topics reported in the Annual Report, with reference to the identification methods in terms of their priority for the different categories of stakeholders and the internal validation of the results of the process;
- comparison between the economic-financial data and information reported in the "Economic-financial situation" section of the social balance sheet and the data and information included in the organisation's financial statements;
- understanding of the processes underlying the generation, detection and management of significant qualitative and quantitative information included in the Annual Report. In this regard, I noted differences in the contents of the sections of this Annual Report compared to that of the previous financial year and with respect to the ministerial indications referred to in paragraph 6. These differences were justified by the Directors in the methodological note, in which the different positions of the topics between the two financial years were indicated.

Conclusions

On the basis of the work carried out, I can reasonably attest that the Annual Report relating to the financial year ended 31.12.2023:

- complies with the guidelines that establish the method of preparation;
- was drafted according to criteria and principles that allow the evaluation of reliability;
- overall, its data and information allow for a correct representation and visibility of the organisation's activity;

and that it has therefore been drawn up in compliance with the requirements of the Ministerial Decree of 07.04.2019, and subsequent amendments of the Ministry of Labor and social policies, as described in the Methodological Note of the Annual Report section and taking into account what is indicated therein.

Bergamo, June, 12, 2024

The Control Body

Alberto Finazzi

"CESVI ETS"

Registered office in Bergamo, 68/a, via Broseta

Certification of compliance of the annual report with the guidelines referred to in the Ministry of Labor and Social Policies decree of 4 July 2019

Pursuant to art. 30, paragraph 7, of the Third Sector Code, Legislative Decree 117/2017, I carried out the compliance audit of the Annual Report prepared by "CESVI ETS", based on the Guidelines for the drafting of the annual report of Third Sector entities, issued by the Ministry of Labor and Social Policies with Ministerial Decree 4.7.2019, according to the provisions of art. 14 of the Third Sector Code.

The organisation has declared that it will prepare its social budget for the 2023 financial year in compliance with the aforementioned Guidelines.

Without prejudice to the responsibilities of the governing body for the preparation of the annual report according to the methods and timescales established in the rules governing its preparation, the Control Body has the responsibility of certifying, as required by law, the compliance of the annual report to the Guidelines of the Ministry of Labor and Social Policies.

The Control Body is also responsible for detecting whether the contents of the annual report are manifestly inconsistent with the data reported in the financial report and/or with the information and data in their possession. To this end, I have verified that the information contained in the annual report faithfully represents the activity carried out by the organisation which are consistent with the information requests provided for by the relevant ministerial guidelines. My approach was based on the provisions of the rules of conduct of the control body of third sector bodies, published by the CNDCEC (National Council of Chartered Accountants and Accounting Experts) in December 2020. In this sense, I also verified the following aspects:

- Conformity of the structure of the annual report with the division into sections referred to in paragraph 6 of the Guidelines;
- Presence of the information explicitly referred to in the specific subsections in the annual report as provided for in paragraph 6 of the Guidelines, or an adequate explanation of the reasons that led to the failure to display specific information;
- Compliance with the principles of drafting the annual report referred to in paragraph 5 of the Guidelines, including the principles of relevance and completeness which may lead to the need to integrate the information explicitly requested by the guidelines.

Based on the work carried out, no elements have come to my attention that would lead me to believe that the company's annual report in its significant aspects was not drawn up in compliance with the provisions of the Guidelines referred to in the Ministerial Decree 4.7.2019.

Alberto Finazzi

Bergamo, June, 18, 2024



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