

FINANCIAL STATEMENT

OF 31 DECEMBER 2019



EMERGENCY
MEDICINE, HUMAN RIGHTS AND EQUALITY

EMERGENCY ONG ONLUS

is an independent and neutral organisation. It offers free, high-quality medical and surgical treatment to victims of war, landmines and poverty.

It promotes a culture of peace, solidarity and respect for human rights.

EMERGENCY'S humanitarian work is made possible by the contributions of thousands of volunteers and supporters.

MANAGEMENT REPORT

Introduction

In 2019, EMERGENCY once again brought medical aid to ever greater numbers of victims of war and poverty around the world, including in:

- Iraqi Kurdistan, where we continued to admit patients in need of prostheses at the Rehabilitation and Social Reintegration Centre in Sulaymaniyah;
- Afghanistan, where for the seventh year in a row our hospitals admitted a record high number of civilians with war injuries, some in the wake of mass casualties - attacks that leave many people wounded and dead, and many of them in autumn, during political elections in the country.

After several months of protests against his government, the Sudanese president Omar al-Bashir was deposed by the army on 11 April 2019, and power put in the hands of a transitional military council. Clashes followed, some of them very bloody, between the security forces and protesters demanding a civilian government be installed at once. The violence affected many parts of the country, including Port Sudan and Darfur. On 3 June, the authorities forcefully expelled the protesters who had occupied Khartoum's military district for weeks, at the same time as medical facilities were attacked around the country. The bloodshed was met with forceful condemnation from the United Nations, the African Union and many other international actors.

Throughout these clashes, EMERGENCY's Salam Centre stayed open despite its local staff struggling to reach the hospital when the protests intensified. The Paediatric Centre in Mayo closed as soon as clashes sprang up in the area, but managed to reopen once the situation stabilised. In the following months, the political situation cooled, although the rate of inflation reached critical levels (70%), jeopardising the country's already shaky economy and driving up the local costs for running EMERGENCY's humanitarian programme in Sudan.

Building work on the new Centre of Excellence in Paediatric Surgery in Entebbe, in Uganda, designed with the pro bono support of Renzo Piano, finished in 2019. The plan had originally been to select and train medical staff before beginning outpatient activity in January 2020, with an eventual full opening in the spring. Unfortunately, at the time of writing, the global crisis unleashed by the Covid-19 pandemic has forced us to change the programme's start date.

In Italy, EMERGENCY kept up its strong commitment to medical aid and socio-medical support for people in need throughout 2019. Programme beneficiaries included both Italians and migrants, despite the ever-declining number of officially recorded landings by the latter. Besides existing activities, we launched a new programme in the province of Macerata, in Central Italy, to give psychological support to people hit by

an earthquake there. And after 13 years working in Palermo, we wound up our work and handed over our clinic when our agreement with the local health authorities expired at the end of October 2019. The Palermo clinic had been EMERGENCY's first project within its Italy programme.

The financial statement for 2019 closes with a positive operating result of €160,350, thanks in part to a significant increase in income from fundraising, totalling €43,838,903 in the income statement. It should be noted however that the total funds raised are given in the income statement net of donations for building and setting up our hospital in Uganda, which total €9,006,644, as costs for the hospital's construction are included in fixed assets under development. This income will be included in the income statement to cover amortisation of the hospital's building costs once it has begun running. Therefore, taking into account the donations above and other donations earmarked for covering specific costs in 2020, totalling a further €1,031,793, the total income from contributions and donations is €53,877,340, an increase of €6,921,873 on 2018.

The year 2019 closes with a 20% increase in current assets and a 25% increase in short- and medium-term debts. The amount for debts to suppliers increased by approximately €363,000, primarily due to supplies linked to the construction of the new Centre of Excellence in Paediatric Surgery in Entebbe, in Uganda, therefore remaining at an acceptable level in relation to costs sustained. As for loans from banks to meet financial demands for completing construction of the hospital in Uganda, in April 2019 funds of €2,500,000 were taken out for a period of five years. These can be paid back early without penalty. Funding is essentially guaranteed by the same escrow deposit already in place for the loan for renovating the office on Via Santa Croce, Milan. This funding, of €1,000,000, was already paid back early as it became surplus to the project's requirements when an unforeseen donation covered the project.

We went on in 2019 with a plan for amortising loans taken out in 2016 for renovating our new headquarters on Via Santa Croce, Milan. Overall liquidity from bank deposits was just over 25 million euros and was due to deposits on current missions for regular needs, deposits in Italy earmarked for costs of missions in Italy and abroad, funds from the leftovers of the liquidation of 2017's (fiscal year 2016) 5x1000 donations, Christmas donations and €3,200,000 at the end of December from ECHO for our projects in Afghanistan and Iraq, as well as deposits of about €695,000 from a bequest to the organisation.

Of course, these amounts are included in the current accounts at 31 December 2019, later used to cover cash needs for institutional activity, beginning in the first few months of 2019, and €14,303,818 earmarked

for project costs only. The result for the year 2019 should be read positively, as proof of efficient use of funds in institutional activity (costs/revenues) and of achieving the financial balance that is essential to keep our organisation running continuously and achieve the aims it was founded for.

2019 saw another edition of the sustainability report, the first of which came out the year before. This document is available online at sustainability.emergency.it.



Activities outside Italy

IRAQ PROGRAMME

REHABILITATION AND SOCIAL REINTEGRATION CENTRE IN SULAYMANIYAH

EMERGENCY has run the Rehabilitation and Social Reintegration Centre in Sulaymaniyah since 1998, where prostheses and orthoses are produced and fitted for landmine victims, war wounded patients and those with disabilities.

The Centre is the only specialist, free facility in the region. Over the years, it has become a referral centre for patients from other areas of Iraq and receives patients from neighbouring countries, including Iran.

To provide the war wounded patients in Mosul with rehabilitative treatment and prostheses, EMERGENCY began a collaboration with the local state rehabilitation centre in October 2017, whose production capacity for prostheses had been affected by the conflict there. Under the project, patients are transferred from Mosul to our Rehabilitation and Social Reintegration Centre in Sulaymaniyah to have prostheses and orthopaedic devices fitted.

The project has brought 544 patients from Mosul to the Centre so far, 114 of them children. In 2019 alone we referred 232 patients, for a total of 233 prostheses, 178 orthopaedic devices and 1,384 physiotherapy sessions. The referral project also allowed us to monitor the prosthesis services provided to amputees by the governorate of Nineveh (in which Mosul lies), which are in constant demand. Unfortunately, the local government was unable to meet the urgent medical needs of its people. From September to October 2018, having been invited and given help by the local health directorate, an EMERGENCY team went on a mission to Mosul to assess whether we could open a rehabilitation centre for producing prostheses. Land was chosen belonging to the Iraqi Red Crescent Society (IRCS) and in May 2019 an agreement was signed to build the prosthesis centre in Mosul. We went through the process of obtaining the necessary construction permission and chose a firm for the work. But the project was suspended after numerous delays in receiving permits and approvals. The donor's management and accounting schedules were not compatible with our essential operations and it was impossible to finish the work on time.

At its Centre in Sulaymaniyah, EMERGENCY runs a programme of social reintegration, involving half-yearly professional training courses for patients who wish to take part. 38 courses have been completed so far.

Disabled people who complete the course - who number 601 so far - are given funds and support to set up cooperatives or workshops specialising in carpentry, tailoring, leatherwork, plumbing, electrics

and PVC for indoor and outdoor fittings. Since the programme began, 386 such businesses have been set up. EMERGENCY's social reintegration programme gives people their dignity back by helping them to overcome their disabilities and allowing them to support themselves and their families again.

Since 2005, the Rehabilitation and Social Reintegration Centre in Sulaymaniyah has been run on a daily basis entirely by local staff trained by EMERGENCY in previous years.

In 2019, the following organisations partially funded work at the Centre:

- The World Health Organization (WHO) gave **€442,873** for the Centre's work and for the Mosul-Sulaymaniyah referral project.
- The European Civil Protection and Humanitarian Office (ECHO) gave **€296,923** for the Rehabilitation and Social Reintegration Centre in Sulaymaniyah and the Mosul-Sulaymaniyah referral project.

HEALTHCARE CENTRES FOR REFUGEES AND DISPLACED PEOPLE IN IRAQ

Faced with a massive presence of millions of Syrian refugees and displaced Iraqis due to worsening conflict and violence in northern Iraq, EMERGENCY broadened the scope of its work in the country.

Since July 2014, EMERGENCY has opened seven Healthcare Centres offering free treatment to refugees and displaced people in the camps at Arbat, Ashti, Kalar, Khanaqin and later Qoratu and Tazade. From the beginning, EMERGENCY has progressively handed over the facilities, in the following order:

- Healthcare Centre in the displaced Iraqis' camp in Khanaqin (2015)
- Healthcare Centre in the displaced Iraqis' camp in Qoratu (2017)
- Healthcare Centre in the Syrian refugees' camp in Arbat (2017)
- Healthcare Centre in the IDP camp in Arbat (2017)

The handover process begun in 2017 is part of a wider plan by the government and international community to bring refugees back to their places of origin and let the relevant authorities take over the running of services hitherto provided by NGOs.

In 2019, with the international community decreasing its response to the humanitarian crisis, the population of the camps becoming far smaller and the return plan in full swing, EMERGENCY reduced its work in the camps.

Back in 2018, the two Healthcare Centres at the camp in Ashti, which has more than 12,500 people, were merged into one facility. The leftover building is now used for logistics and medicine storage. Thanks to

triage training and an efficient plan of action at the clinic, the heavy workload brought on by the great flow of patients has been managed and organised.

More than 200 check-ups are provided every day and around 130 referrals are provided every week on average. In 2018, EMERGENCY decided to start a triage and first aid service at the Healthcare Centre in the camp at Arbat, to provide basic treatment to the approximately 2,500 people still living in the camp, as well as provide referrals to the Healthcare Centre in Ashti. Urgent cases are stabilised and taken by ambulance to higher-level facilities in the city of Sulaymaniyah.

In 2019, EMERGENCY's staff performed 97,930 check-ups in the camps, encountering mainly respiratory problems and gastrointestinal, skin and urinary tract infections. The clinics have also become a point of reference for patients with chronic illnesses such as diabetes and hypertension, with a total of nearly 7,000 check-ups over the course of 2018 (10% of total check-ups). The Healthcare Centres also provide pregnancy monitoring and postnatal check services, along with vaccination schedules and growth monitoring for children. The most serious cases are referred to second-tier medical facilities for further checks and possible admission. However, the referral system is not limited to urgent cases. Only 31% of the referrals made in 2018 were emergency cases; the remaining 69% were referred to second-tier facilities for further, specialist examinations.

Providing high-quality healthcare services, along with preventative medicine, means the demands of the camps' inhabitants can be met and patients can be managed systematically. Furthermore, the number of referrals to second-tier, public facilities, already overstretched due to a lack of human and financial resources, is reduced.

The local doctors and nurses working in the Centres are often recruited from within the camps, trained and supervised by EMERGENCY's international staff. The on-the-job training scheme is designed to improve their technical skills, with a view to long-lasting, sustainable development.

Lastly, a health promotion scheme has been established, involving training of specialist staff – community health promoters – who have the task of informing camp residents of the treatment available to them and how to prevent the spread of diseases. These specialist staff work within both the Healthcare Centres and the camps, reaching those who are not visiting the clinics.

In 2019, the following organisations partially funded activities:

- The European Civil Protection and Humanitarian

Office (ECHO), which gave **€120,000** for the Healthcare Centres in the IDP camps in Ashti and Tazade, the Rehabilitation and Social Reintegration Centre in Sulaymaniyah and the Mosul-Sulaymaniyah referral project.

- The World Health Organization (WHO), which gave two separate funds of **€571,543** and **€120,487**, totalling **€692,031.39**, for the Healthcare Centres in the IDP camp in Ashti.

AFGHANISTAN PROGRAMME

PANJSHIR VALLEY

EMERGENCY's hospital in Anabah remains the only accessible, free, high-quality healthcare facility for a population of approximately 1 million people, spread over the provinces of Panjshir, Kapisa and Parwan. As well as surgery for war and landmine victims, the hospital also handles traumatology, general surgery, basic healthcare and paediatrics.

The hospital is also the referral centre for a network of First Aid Posts (FAPs) and Healthcare Centres opened and run by EMERGENCY in 18 districts. More than 140 outpatient check-ups are performed every day at the facility.

Renovation work at the Surgical Centre came to an end in 2019 and the number of beds in the wards increased. In addition to the eight beds in intensive care, whose number stayed the same, four wards each with 12 beds were formed, two for men and two for women and children. This brought the total capacity to 56 beds.

The nearby Maternity Centre, opened by EMERGENCY in 2003, has seen a constant increase in activity in recent years. It has become a point of reference for women in the valley and the surrounding provinces, thanks in part to the network of healthcare centres in the region, and has seen the number admissions, outpatient check-ups, surgical operations and births increase even further. Around 20 children are born every day at our facility.

This is a major result in terms of the increased awareness of people in the Panjshir region about women's and pregnancy-related health problems and the importance of prevention, as well as being yet further recognition of the good work done by EMERGENCY staff.

Faced with the growing needs of the local population, EMERGENCY decided to build a new Maternity Centre in order to provide the capacity for 7,000 births a year and gynaecological and neonatal services. The new facility opened in December 2016. In February 2019, we completed all the work that had been planned for the Maternity Centre in Anabah in

order for the facility to operate at its optimum level. The number of bed spaces for neonatal treatment was increased from 26 to 44 and an isolation ward with four bed spaces was set up, as well as a ward for the 'kangaroo' technique for helping premature babies grow. 22 new nurses were taken on and are currently being trained by international staff. An international neonatologist also arrived.

In October 2019, EMERGENCY published a report, 'A quiet revolution: the EMERGENCY Maternity Centre in Anabah and women's empowerment', which looks at how the system we set up there could be replicated in other parts of the country and indeed elsewhere. It analyses the effect of the medical aid we give to patients, and the training we give to medical workers, on women's role in society. The underlying research for the report was undertaken in autumn 2018. We gave questionnaires to 300 patients and 50 medical workers at the Centre and several FAPs, and semi-structured interviews to 20 medical workers at the Centre and international staff. The results support the idea that quality medical aid is a central part of getting more babies born in hospital or with qualified staff present, and also has positive effects on maternal health. EMERGENCY's widespread acceptance by local people has helped carve out a growing role for medical workers in the society of the region. They're no longer just exceptions to the rule, to be tolerated; they're becoming respected members of their community.

The hospital in Anabah has been recognised as a national training centre for specialisation in gynaecology, surgery and paediatrics. In 2017, 10 students specialising in gynaecology, 16 in paediatrics and 17 in surgery worked in the hospital, in rotation with EMERGENCY's hospital in Kabul. Five specialising in paediatrics and two in surgery worked on their dissertations in 2019. After passing their exams they will become fully qualified paediatricians and surgeons.

The Afghan government has been helping to fund EMERGENCY's activities in the Panjshir valley since 2012. Its contribution in 2019 was **€2,149,292**. This substantial sum bears witness to the continuing acknowledgement of our work in Afghanistan and represents a further strengthening of our collaboration with local health authorities.

KABUL

Since April 2001, EMERGENCY has run a Surgical Centre for War Victims in Kabul. The hospital acts as a referral centre for a network of 20 FAPs and healthcare centres in the region and in Kabul (in five prisons, a rehabilitation centre and two orphanages).

For seven years, the conflict in the country has been worsening continuously, resulting in increased

numbers of war wounded patients in need of our treatment. On 28 September 2019 presidential elections were held in Afghanistan – the fourth since 2004. One cause of concern was the long campaign of intimidation waged against the Afghan people to put them off voting. The risk of violence was particularly high on election day and although there were no mass casualties, there were 100 incidents of violence involving civilians around the country. Attacks were also seen on polling stations in schools and healthcare facilities. The United Nations Assistance Mission in Afghanistan (UNAMA) reports that the attacks claimed 458 civilian victims (85 dead and 373 wounded), 277 of them (28 dead and 249 wounded) on election day. Forty-five per cent of the day's casualties were women and children. The FAPs' work is crucial in giving people in the provinces life-saving treatment. Almost a third of patients admitted come from the FAPs. The Kabul hospital treated 369 patients wounded in 28 mass casualties over the year, 67% of them admitted to the facility and 33% treated as outpatients. An average of 15 war victims a day were admitted to the Kabul hospital in 2019 and a third of them were children. The admissions records for the year show an increase of 290% on 2010.

Training local staff is one of the main priorities for all EMERGENCY healthcare facilities. In 2018, 17 local students specialising in surgery were employed on rotation at the hospitals in Anabah and Kabul.

In 2018, the following organisations partially funded work at the Centre:

- The OCHA Community Humanitarian Fund (CHF) gave **€1,069,758** for outpatient work at the hospital and FAPs in the Kabul area.
- The WHO gave **€429,185** for outpatient work at the Kabul hospital.

LASHKAR-GAH

The Tiziano Terzani Surgical Centre for War Victims is in southern Afghanistan, in a region where the majority of the inhabitants are Pashtun (the ethnic group that constitutes approximately 40% of the Afghan population). The facility is located in the city of Lashkar-Gah, the capital of Helmand province. The city, located approximately 60 miles west of Kandahar, has a population of over 200,000 people.

The Surgical Centre, active since 2004, provides surgical treatment for war and landmine victims, and to trauma patients under 14 years of age. The more serious cases examined in EMERGENCY's seven FAPs in Helmand province are transferred to the Lashkar-Gah hospital by ambulance. Some of the patients treated in the EMERGENCY hospital in Lashkar-Gah come from faraway regions, towards the border with Iran.

The opening of the FAPs has brought effective

hospital access to patients in areas particularly affected by the conflict but a long way from our main facility.

Because of the significant increase in the intake of war casualties in 2013, we had to restrict admissions to war victims only, with other patients being transferred to the nearby public hospital after being stabilised. The criteria now cover wounded civilians under 14 years old. Three quarters of patients admitted to the Centre in 2019 were treated for war wounds and 86% of operations were on them. In December 2018, to tackle the higher number of patients and improve management between hospitals, expansion, modernisation and reorganisation began at our facility. Specifically, a third operating theatre was built, allowing us to perform surgery every day and provide a room dedicated entirely to orthopaedic surgery. The workload when the hospital opened was 83% lower than in 2017. The third operating theatre was opened and the right staff taken on to get the hospital's new configuration working. On top of reorganising the facility, we reinforced the roof with added protection.

Worsening safety in the region had quite an impact on our work, making it hard not just for patients to get there but for us to run the FAPs. We opened a new FAP in the district of Nad Ali in 2019, replacing the clinic at Urmuz, where the flow of patients had stemmed.

Ten local students specialising in surgery were taken on at the Surgical Centre in Lashkar-Gah. Three were writing their dissertations, three were in their third year of specialisation and four were in their first.

The Centre in Lashkar-Gah was partially funded by the following organisations in 2018:

- ECHO gave **€2,061,461** for upgrading the hospital and for outpatient work at the hospital and the FAPs in the Lashkar-Gah area, and beginning in December 2019, for outpatient work at the hospital and the FAPs in the Kabul area.
- The WHO gave **€409,774** for upgrading the hospital.

PRISON PROGRAMME AND NETWORK OF FIRST AID POSTS

In 2018, EMERGENCY continued to provide healthcare to prisoners in Kabul, at the Governmental Jail, Investigation Jail, Pol-e-Charki, Transition Prison, Female Jail and Juvenile Rehabilitation Centre. These are the only facilities capable of guaranteeing treatment and assistance to patients in these institutions.

EMERGENCY currently runs a network of 45 FAPs and Healthcare Centres in 11 provinces in the country,

including clinics in prisons, which provide life-saving treatment and basic medicine to wounded and ill people even in the areas furthest from hospitals.

At the Healthcare Centres, local medical staff, supervised by international staff, offer basic healthcare.

At the FAPs, they stabilise wounded patients so that they can be taken to hospital safely. The Healthcare Centres and FAPs are linked to our hospitals by a 24-hour ambulance service and represent a referral system for a region home to more than 10 million people.

As stated above, in 2019 we opened a new FAP in the district of Nad Ali, one of the areas with the most war wounded patients in Afghanistan and served by FAPs linked to the Surgical Centre in Lashkar-Gah.

The province of Ghazni, a strategic point on the communication routes to Kabul, was left isolated for days in 2019 by the fighting. In July, EMERGENCY staff at the FAP in Andar were killed in an aerial attack as they took the road to Ghazni on a motorbike. At the same FAP in Andar, the Afghan and international armies burst in to check the patient registers - a serious violation of humanitarian law.

SIERRA LEONE PROGRAMME

SURGICAL AND PAEDIATRIC CENTRE IN GODERICH

Sierra Leone is ranked almost last in the United Nations' Human Development Index. The general situation in the country was already extremely difficult and deteriorated even further in 2014 with the outbreak of one of the most dramatic Ebola epidemics ever seen in the region.

Since opening in November 2001, the Surgical Centre in Goderich, in the suburbs of the capital Freetown, has become a referral hospital for the entire country, providing completely free healthcare. Its admissions criteria, initially limited to emergency and war surgery, have been gradually broadened to include traumatology, emergency surgery (for illnesses such as strangulated hernias and intestinal perforations) and, when beds are available, elective surgery.

EMERGENCY's hospital in Goderich also has an endoscopic oesophageal dilation programme for the treatment of burns caused by swallowing lye. Unfortunately, this kind of incident occurs often amongst children whose parents use lye to make soap at home. Since the programme began, we have admitted more than 3,089 children.

Treatment for patients who have swallowed lye involves not only surgery, but constant checks on their nutritional health by a paediatrician. This service is part of why the hospital has become an essential referral centre for the local community.

In 2002, a Paediatric Centre was constructed in the hospital complex, to which inpatient wards were added in 2003. Admitted children mainly suffer from malaria, gastrointestinal and respiratory infections. The clinic is open six days a week and even on days when it is closed, it will provide immediate treatment for urgent cases, following appointments at the centre's surgical clinic. During waiting time, patients are given health promotion classes by staff. These are aimed at promoting good health practices and preventing the most widespread illnesses.

In 2019, careful analysis was done of the hospital's work, in collaboration with the Ministry of Health, to maximise EMERGENCY's reach within Sierra Leone. It took into account the growing range of medical services in the country and the rise in patients wounded in road accidents. During the negotiations, the local authorities recognised and noted EMERGENCY's expertise in surgery and traumatology, and declared them to be a priority for the national health system. What with the three new hospitals opened for mothers and children just a few dozen miles from our Paediatric Centre, we decided to make plans to close it in early 2020. At the same time EMERGENCY suggested setting up a working group, coordinated by the Ministry of Health, to improve transfers of surgery patients between Connaught Hospital, the main state referral centre for adults in Sierra Leone, and EMERGENCY's Surgical Centre. The aim is to develop an efficient referral system for surgery patients and a proper division of labour between the two centres that makes the most of each. The Surgical Centre received total accreditation from the West African College of Surgeons (WACS) in 2018 for training post-graduates in traumatology and orthopaedics, but still suffers from an untenable lack of local doctors.

In fact, the World Health Organization estimates that there are just two doctors for every 100,000 people in Sierra Leone. Given the importance of the Centre's services and its place in the working group set up with the Ministry and Connaught Hospital, EMERGENCY is working with the local health authorities to begin a more structured training course for medical workers from Sierra Leone. This will allow clinical work to carry on at our hospital and help create a class of medical workers for the country's future.

Since February 2016 Waterloo has been home to an FAP, set up to give the townspeople better access to surgery and traumatology and help rebuild the national health system. That system was brought to its knees by the Ebola epidemic. Almost all the FAP's patients suffer from trauma or need emergency surgery, and it refers around 60 people every month to the Surgical Centre in Goderich.

In 2019, the Sierra Leonean government gave **€221,723** for the hospital's work in Goderich, in recognition of

the importance and value of the treatment provided by EMERGENCY. In 2019 the Surgical and Paediatric Centre in Goderich benefited from funding from the Italian Agency for Development Cooperation (AICS) of **€23,954**.

The VHFMoDRAD project began in 2019 and is set to last four years. It will allow us to carry out work that has until now been part of EbolaMoDRAD. EMERGENCY will look at samples from patients suspected of infectious diseases and carry out tests for rapid diagnosis in rooms set aside for the purpose at the Surgical and Paediatric Centre in Goderich. The project is not limited to the Ebola virus. It will also cover various types of viral haemorrhagic fevers.

SUDAN PROGRAMME

THE SALAM CENTRE FOR CARDIAC SURGERY AND THE REGIONAL PROGRAMME

In April 2007, EMERGENCY launched a regional cardiac surgery programme in Sudan and neighbouring countries. The core of this programme is the Salam Centre for Cardiac Surgery in Khartoum, which takes its name from the Arabic word for peace and provides free treatment to patients suffering from congenital and acquired heart diseases that require surgery. Of particular significance are valvular illnesses of rheumatic origin, which affected 80% of patients in 2019.

The international staff are committed to providing high-level surgical care and training local personnel. The centre has around 50 international expatriate employees, consisting of both healthcare and non-healthcare personnel. The objective is to train young Sudanese professionals to international standards, thus enhancing the country's human resources. In 2019, 444 Sudanese personnel worked at the Centre. Thanks to an agreement with the Federal Ministry of Health, the medical and nursing staff can be selected from doctors and nurses during their year of National Service.

In June 2017, the Sudanese Medical Specialisation Board recognised the hospital as a training centre for Sudanese student doctors specialising in cardiology, cardiac surgery and anaesthetics, and student nurses specialising in intensive care. In 2019, the Salam Centre hosted four students specialising in cardiology and cardiac surgery at the start of the specialisation programme. On 31 March 2019, the training course began for the first group of nurses studying for a master's in intensive care. Fourteen nurses were assigned to the Centre before the year's end; 10 of them worked in intensive care and four in sub-intensive.

Patients, both adults and children, are transferred to the Salam Centre free of charge after being examined

in EMERGENCY hospitals in Africa and Asia through regular screening activities carried out by our international cardiologists.

Where there are no EMERGENCY facilities, our cardiologists perform screenings in local hospitals, in collaboration with local health authorities. The aim of missions is to select patients with heart diseases who need free surgery at the Salam Centre and carry out follow-ups on patients who have already been operated on.

As part of the regional programme, there have been 124 screening missions in Sudan and abroad, and a total of 9,607 cardiological check-ups. In 2019, EMERGENCY carried out 10 screening missions in Burundi, the Central African Republic (2), Chad, Eritrea, Nigeria, Sierra Leone, Uganda, South Sudan and the Sudan (at Port Sudan). The programme referred 185 patients to the Salam Centre.

Between the start of operations and 31 December 2018, surgery has been performed in Khartoum on patients from 30 other countries: Afghanistan (49), Burkina Faso (2), Burundi (89), Cameroon (2), Chad (153), Eritrea (202), Ethiopia (215), the Philippines (1), Djibouti (33), Jordan (4), Guinea (2), Iraq (85), Liberia (1), Kenya (56), Nigeria (95), the Central African Republic (118), the Democratic Republic of the Congo (41), Rwanda (29), Senegal (4), Sierra Leone (90), Somalia (60), South Sudan (101), Tanzania (5), Togo (1), Uganda (147), Yemen (5), Zambia (8) and Zimbabwe (39), besides four Italian citizens temporarily living in the Sudan.

The Salam Centre received funding amounting to **€2,145,035** from the Sudanese local authorities in 2019 to support its work, paid in monthly instalments, including a refund for expenditure on electricity supply.

PAEDIATRIC CENTRE IN MAYO

EMERGENCY's Paediatric Centre, the only one in the refugee camp at Mayo, has been carrying out essential work since December 2005. Although there is no official data, it is estimated that the camp is currently home to 500,000 displaced people, mainly from the war zones of Darfur and South Sudan. More than half the population is made up of children younger than 14.

In addition to urgent cases, 60 children a day are examined by the Paediatric Centre's staff. Patients in a critical state of health are admitted and kept under observation and, if necessary, transferred to local hospitals.

To ensure complete coverage of maternal-infant health needs, the Paediatric Centre offers prenatal, postnatal, and family planning programmes.

EMERGENCY also offers a vaccination programme, conducted in collaboration with the Ministry of Local Health. The programme allows children to complete the cycle of vaccines set out in international protocols and provides anti-tetanus vaccines for pregnant women.

EMERGENCY also runs an outreach programme at different points in the camp, in which Paediatric Centre personnel organise health education courses, carry out screening for malnutrition and provide antenatal care to pregnant women. This work was suspended for a few months in 2019 thanks to tensions after the coup in, which was followed by extremely heavy rain.

Patients with suspected heart problems screened at the Paediatric Centre in Mayo and in the outreach programmes are referred to the Salam Centre for Cardiac Surgery.

In recent years, the examinations performed at the centre and around the refugee camp have been backed up by home visits from community health promoters, thus improving maternal and child healthcare and getting the community more involved in healthcare initiatives. Since 2006, over 30,000 children have been checked up on by EMERGENCY's community health promoters.

EMERGENCY further expanded its vaccination and preventive medicine programmes for women and children, and has expanded services that are specifically designed for women. Among the new activities are cooking classes, held three times a week to teach mothers in the camp how to feed their children more healthily.

In 2019 activities at the Centre were financed by:

- a contribution from the EU of **€28,999**
- a donation of **€112,190** from the Italian Ministry of Foreign Affairs

PAEDIATRIC CENTRE IN PORT SUDAN

Outpatient work at the Paediatric Centre in Port Sudan began on 26 December 2011. The Centre gives medical aid to patients under 14 years old and acts as a screening and follow-up centre for cardiac patients at the Salam Centre living in the Red Sea state. Patients requiring heart surgery are transferred to the *Salam* Centre.

The Paediatric Centre has 18 beds, four of which are for sub-intensive care for the most serious cases. The centre is equipped with diagnostics departments where patients are diagnosed precisely and the correct treatment is prescribed.

As part of the preventive medicine programme, patients are taught the importance of following the

treatment and coming to follow-ups, in order to prevent their health from worsening and to ensure they recover. Preventive medicine for children and their families is not limited to the Paediatric Centre. It is provided among the local community through outreach work. Every Saturday, EMERGENCY's staff visit an area and discuss with local partners and popular committees how to bring the Centre's prevention and health promotion services to as wide a community as possible.

Besides health education, outreach work includes vaccination and screening children for malnutrition and heart diseases. The most serious cases and patients who need further examination are referred by ambulance and by appointment, respectively, to the Paediatric Centre.

In July 2012, a vaccination programme was launched at the Paediatric Centre and in outreach, allowing children to have the vaccinations specified in international protocols and pregnant women to have tetanus vaccinations, when necessary. Since the outreach began, it has benefited more than 40,000 children. The programme was suspended from May to August 2019 after the coup and resulting tension between different communities.

Based on EMERGENCY's many years of experience organising and training medical workers, the Academy of Medical Sciences at Port Sudan asked to send its students to our Paediatric Centre for the traineeships that are part of their courses.

The Paediatric Centre was co-funded in 2019 by AICS, who gave **€311,754**.

Since the beginning of its outpatient activities, the Paediatric Centre in Port Sudan has also been receiving funding from the Red Sea state health ministry, which in 2018 totalled **€81,129**.

NYALA

Opened in July 2010, the Paediatric Centre in Nyala was closed in September 2011 after the kidnapping of one of EMERGENCY's international logisticians.

Following the example of Port Sudan, the Paediatric Centre in Nyala offered free, high-quality paediatric treatment to children under 14 years old in the state of South Darfur, a region particularly damaged by the conflict and its repercussions. The centre was one of the Salam Centre for Cardiac Surgery's satellites. It carried out periodic screenings to identify patients to be operated on at the Salam Centre and monitored the state of patients already operated on and living in South Darfur.

Since the Paediatric Centre closed, EMERGENCY has kept a constant eye on the political and military

situation in Darfur, with a view to restarting the project. The assessment missions at the end of 2017 found that it was safe and technically possible to reopen the Centre. The follow-up cardiological mission in November 2017 resulted in the regional cardiac surgery programme in South Darfur being restarted. In 2018, a second cardiological mission was carried out.

After EMERGENCY's technical division carried out a detailed analysis, and funds from AICS were confirmed in 2018, work could begin on renovating the facility, which was completed in the first half of 2019. In October 2019, thanks to funding from AICS, we went ahead with setting up and equipping the facility. The start-up work, most importantly recruiting and training staff, will begin in 2020 when the international medical staff arrive.

Two international logisticians came to the Centre to supervise and monitor the work. A range of missions was organised by the Salam Centre throughout the year to discuss with the various stakeholders in the area and define terms of collaboration for restarting the project.

In August 2019 we signed a memorandum of understanding officially giving us the authorities' blessing to reopen. One of the terms in the agreement is that 20% of the costs will be covered by the South Darfur ministry of health. The agreement also sets out in detail admissions criteria, relations with the national health system and management of medical and non-medical staff.

Renovation work in 2019 was covered by two lots of funding from AICS: one of **€121,089** and another of **€95,079**, for a total of **€216,168**.

CENTRAL AFRICAN REPUBLIC PROGRAMME

PAEDIATRIC CENTRE IN BANGUI

Since 2009, the Paediatric Centre in Bangui, the capital of the Central African Republic, has offered free treatment to children under 14 years old. As of September 2017, the Paediatric Centre was entirely dedicated to treating children affected by chronic illnesses, especially sickle-cell anaemia, asthma, nephrotic syndrome, epilepsy, diabetes and cardiopathy. When they first arrive, patients receive an initial assessment and, if they meet the criteria for being admitted to the facility, are placed in the treatment programme for chronic illnesses. Patients in the acute phase can be kept in observation and stabilised at our centre before being transferred to the Complexe Pédiatrique, a paediatric hospital that acts as the national referral centre.

Besides paediatric treatment, the Centre has a programme of antenatal care and family planning, along with a vaccination programme for women and children.

Given the prevalence of patients with sickle cell anaemia on our chronic illness programme (approximately 75%) and given the opening of the centre for research into and treatment of sickle-cell anaemia (CRTD) in Bangui in July 2018, EMERGENCY assessed with the Ministry of Health how to gradually phase out and end its work in the country, in line with its handover of the Complexe Pédiatrique in Bangui in June 2018.

In order not to double up any existing services, EMERGENCY offered the CRTD its expertise, the Paediatric Centre building and technical and biomedical equipment. During the handover, another organisation became interested in using the building, so we agreed with the ministry and the director of the CRTD to give all biomedical equipment, one ambulance and a generator from the facility to the CRTD. We also gave them a stock of medicine, food and other consumables.

Our sickle-cell anaemia patients have slowly been handed over to the CRTD too, but those with other chronic illnesses are kept at our original Paediatric Centre. Finally, our workers helped the CRTD's staff install and start using the assets we gave them.

Since it opened, the centre had a cardiology outpatient clinic where EMERGENCY's specialist international staff went on regular missions to carry out screenings on child and adult cardiac patients and refer those requiring heart surgery to the Salam Centre in Khartoum.

The clinic did the necessary post-operative checks and its treatment was free of charge.

To ensure the continuity of the regional programme for cardiac surgery, EMERGENCY asked that the CRTD be designated a referral hospital and its director the focal point for the local ministry. He is joined in that capacity by a doctor who has overseen the regional programme in the Central African Republic for the last 10 years. Since 2009, 129 cardiac patients have been referred to the Salam Centre.

EMERGENCY remained in the country with its international staff until October 2019, when its project at the national blood bank, funded by AICS, came to an end.

NATIONAL BLOOD BANK

In 2019 EMERGENCY went on working with the national blood bank, the Centre National de Transfusion Sanguine, in Bangui, restarting and

improving services there. A political crisis affected our regular supply of reagents, causing frequent disruption to the service. At the same time, the increase in urgent cases made the demand for blood transfusions ever more urgent.

Thanks to this project, the availability of free blood bags in Bangui hospitals was ensured, blood tests were performed and campaigns were run to inform the local community of the importance of voluntary blood donation. Almost all bags were used in life-saving treatments, more than half of them for children younger than five. Providing free, tested blood bags to the country's hospitals is directly linked to reducing the chance of deaths, especially infant deaths.

In 2019, 20,517 blood bags were collected, 16,316 of which were distributed to the main hospitals in the capital and province.

EMERGENCY's work at the national blood bank in Bangui in 2019 was supported by AICS with a donation of **€306,178**.

UGANDA PROGRAMME

CENTRE OF EXCELLENCE IN PAEDIATRIC SURGERY IN ENTEBBE

In February 2017, work began on the site for the Centre of Excellence in Paediatric Surgery in Entebbe, on the banks of Lake Victoria. Building work, which began in June 2017, continues at full pace, with the collaboration of various local and international companies. It involves a large workforce of more than 50 specialists and professionals from Italy.

The hospital will offer free treatment and be a referral centre for children in need of elective surgery, not just from Uganda but from all over Africa.

The need for this facility was also stressed by the African health ministers who make up the African Network of Medical Excellence (ANME), a cooperative healthcare initiative promoted by EMERGENCY which aims to create a network of centres of excellence in Africa.

In doing so, it will help to make the universal right to treatment a reality. The facility in Entebbe will be the second in the network, after the Salam Centre for Cardiac Surgery in Khartoum, Sudan.

The Centre of Excellence in Paediatric Surgery was designed pro bono by the Renzo Piano Building Workshop, in collaboration with TAMassociati and EMERGENCY's technical office. It is innovative from an architectural and design point of view. The solutions used will minimise energy consumption, combining architectural and medical excellence to

provide patients with the perfect environment for treatment and recovery. The hospital consists of a main building on two floors, with a total area of 9,000 square metres and 72 beds.

The main elements of the hospital will be three operating theatres, a sterilisation room, intensive care with six beds, sub-intensive care with 16 beds, a ward with 50 beds, an emergency department, six clinics, radiology, a laboratory and blood bank, CAT, a pharmacy, administration, ancillary services, and a guest house for foreign patients.

The clinics will provide both accurate triage and post-operative follow-ups for patients. The admissions criteria for the hospital are decided together with the local authorities. There will be areas set aside for training local staff, both medical and non-medical, who will one day take over the hospital and run it independently.

Construction is drawing to a close. Work continues at full pace on installations – plumbing and mechanics – and finishings – tiling, drywall and windows, for example.

We've appointed the head of medical activities in the start-up phase, the medical workers and various specialists needed to begin the project. We have also defined admissions criteria and shared them with the Ministry of Health; patients will be children in need of paediatric general surgery, urology and gynaecology, or suffering from typical anomalies of the gastrointestinal tract and illnesses in the field of hepatology and nephrology. Finally, we are in contact with other referral hospitals to make the best possible use of the resources at hand and discuss potential protocols for referring patients.

In 2019, the Ugandan Ministry of Health made a contribution of **€998,712** towards the construction of the hospital. Fondazione Prosolidar also contributed to the building project in 2018, but the funds and related costs will be included in the income statement when the hospital's operations begin.

OTHER OPERATIONS AND ASSESSMENT MISSIONS

YEMEN

In December, EMERGENCY carried out an exploratory mission in the areas of Yemen controlled by the Ansar Allah movement, on the invitation of the World Health Organization (WHO) and the local government in Sana'a. Various locations were visited and a building in the town of Hajjah was identified as a potential base for a war surgery project. Hajjah enjoys a strategic position that will let us reach a huge number of people in need of war surgery in the governorates of Al Hudaydah and Sa'dah.

Renovation work is currently under way on the former local government offices of the Hajjah governorate. It was begun by the World Food Programme (WFP), funded by the WHO and coordinated by the Ministry of Health, after part of the building was bombed by Saudi forces. The building has three floors and a floor space of approximately 3,000 square metres, and sits atop one of the town's many hills. Once it has become EMERGENCY's next hospital, it will consist of around 60 beds, three operating theatres, accident & emergency facilities, intensive care, diagnostic wards and physiotherapy. Outside there will be buildings for ancillary services like a kitchen and laundry, which will be extremely efficient thanks to their equivalents at Hajjah's nearby state hospital. We've made an advance request to the WHO for a year of funding for ancillary services, which are currently lacking as we renovate the building, and to cover the costs of setting up and running the facility.

Due to bureaucratic hurdles, EMERGENCY's team only managed to return Yemen in July 2019, and only then did they learn that WFP's contract wouldn't let them hand over a facility kitted out for our purposes. After getting approval from the Ministry of Health, in October EMERGENCY added a services block to the WFP's work to create a structure ideal for war surgery. Then we went on with exploratory missions to obtain the ministry's approval for the plan of works and make the agreements we needed to make our presence and activities in the country official. We did all this by December 2019.

The point of the Surgical Centre for War Victims in Hajjah is to provide high-quality specialist services and relieve the pressure on the state Al-Gomhori Hospital. According to data from the latter facility, it receives more than 400 patients every month with war wounds. The admissions criteria will be limited at first to war surgery and life-saving treatment. As in every EMERGENCY hospital, the international staff will place an emphasis on training local medical and non-local medical workers for the near and distant future. We received two lots of funding from the WHO for our work:

- **€78,059** for preliminary and exploratory missions
- **€31,417** for renovation of the Surgical Centre for War Victims in Hajjah, begun in November 2019 and still in the preliminary phase

SEARCH & RESCUE

In 2013, we began helping migrants at the point of landing and at shelters for adults and unaccompanied children.

In August 2019, we began collaborating with Proactiva Open Arms, a Spanish charity that undertakes search and rescue missions for migrants in the Mediterranean Sea. Under this collaboration, when necessary, we stepped in with teams of doctors, nurses, cultural

mediators and psychologists on various missions. Traumatic shock, gunshot wounds, hypothermia and dehydration are some of the most common issues that we encounter.

GREECE

In September, upon the invitation of the International Organization for Migration (IOM) and the Hellenic Centre for Disease Control and Prevention (appointed by the Greek Ministry of Health to provide medical services for migrants), we carried out a preliminary mission to assess the medical needs of migrants in the country, with a view to a future project there.

Based on the needs we assessed, we decided to register a branch of EMERGENCY in Greece to allow us to start working there in the future, once we have chosen a place to do so and agreed a project with the local authorities. To that end, we conducted another exploratory mission in 2019 to assess needs in the area and formulate a socio-medical aid project based on what we saw. The mission took us to the islands of the north-east Aegean, the Dodecanese and Athens. We decided the island of Kos was a priority, as it had 4,400 migrants when we visited but no charities of a medical nature, Greek or international, and the island's general hospital expressed an interest in working with EMERGENCY. A project proposal was submitted to a donor to obtain the funds needed to start activities.

ERITREA

In 2019, EMERGENCY expanded its work in Eritrea. We signed an agreement with the country's Ministry of Health in 2007 to include it in our regional programme. Since then we have performed 14 screening and follow-up missions.

Since starting referrals, the Salam Centre has admitted 202 Eritrean patients, and they are now the most common nationality at the facility after Sudanese patients. On the strength of this long-lasting and now solid relationship, EMERGENCY accepted a proposal from the Eritrean Ministry of Health and AICS to help establish a new cardiac clinic next door to Orotta Hospital, the main destination of our cardiac missions. The project began in October 2019, to provide quality, specialist treatment to cardiac patients living in Asmara.

Besides the new clinic, there will be cardiac screening and transfers to the Salam Centre for patients in need of cardiac surgery, as well as post-operative treatment. In November and December 2019 we did 524 cardiological check-ups.

We received a donation of **€79,906** from AICS in support of work in Eritrea.

ITALY PROGRAMME

In 2019, we went on helping people living on the margins of society, as we want to protect every individual's fundamental right to health, including in our own country of Italy, where unfortunately it's often denied.

As of 31 December 2019, the Italy programme was made up of the following working facilities, opened to give socio-medical aid to migrants and other people in need:

- clinic in Marghera (2010)
- clinic in Polistena (2013)
- clinic in Sassari (2016)
- clinic in Castel Volturno (2015)
- clinic in Naples (2015)
- information point in Brescia (2016)
- psychological help desk on Via Santa Croce, Milan (2019)
- 6 mobile clinics: 2 Polibuses in Latina (2011) and Ragusa (2019), a Politruck in Milan (2015), a Health Box (2017) and a Minivan used for the earthquake project in Central Italy (2018).

Our work at the mobile clinic in Latina received a donation of **€30,000** from Tavola Valdese.

FIXED CLINICS

Under specific agreements with the local health authorities, our clinics offer general medicine, nursing, medical education, psychological support and some specialist services based on local needs we observe.

The constant team is made up of a doctor, a nurse and a cultural mediator. This multidisciplinary team means we can quickly build a medical and administrative framework around the patient. Cultural mediators play an important role. They support patients during check-ups, take them to social and medical facilities in the area, help them get the documents they need for services and get over the linguistic, cultural and administrative hurdles that stand in the way of treatment.

MOBILE CLINICS

The mobile clinics began in 2011, using specially kitted out buses, vans and trucks. After our first project at the camp in Manduria, in the province of Taranto, the mobile clinics went on to provide socio-medical aid to migrants picking fruit and vegetables in the countryside in the provinces of Foggia, Potenza, Reggio Calabria, Piana di Sibari, Syracuse, Ragusa and Caserta. In summer 2012, one of our mobile clinics supported victims of the earthquake in the province of Modena, in Emilia-Romagna.

EMERGENCY's mobile clinics gave people socio-medical help in 2019 as part of its earthquake project in the provinces of Teramo and Macerata (with a Minivan and a Health Box), Latina (with a Polibus) and Milan (with a Politruck). Its new project gives socio-medical help and psychological support to agricultural workers in the greenhouses of the province of Ragusa, some of the most important farming land in Italy (with a Minivan).

On 7 December 2019, our Latina project changed, transforming from a mobile clinic to a socio-medical information and nursing point. In the years we've spent working there, we have assessed that the biggest problems in the local area are logistical and linguistic.

Our presence in Latina has ensured these needs are covered for the time being, above all for patients with more complicated issues, while we opened and improved ways of accessing primary healthcare facilities as well as STP and ENI clinics. As a result, many of the migrants we have met and treated over the last few years have been properly integrated into the national health system. Our work at the information point has let us take our work forward, getting migrants into local services and helping them when there.

Finally, the local health authority collaborated with us, above all on training, to improve its existing services in the area and set up clinics for migrants in the same countryside we worked in using the Polibus.

INFORMATION POINTS AND SOCIO-MEDICAL ASSISTANCE

Since July 2016 we've run a socio-medical information point in Brescia, where 19% of residents are foreigners with regular residence permits.

The local area is also consistently home to a population of undocumented migrants. Our work aims to support the migrant population so they can follow the proper routes to treatment in the national health service. The information point is run by volunteer staff and one full-time operator.

In 2019, social and medical services at public and charitable facilities increased in Palermo and we got fewer and fewer patients coming to our clinic there for basic healthcare. So, we rethought our work, planning to gradually phase out and finally end it. In March 2019, began running a socio-medical information point, wrapping it up in 24 October when the agreement with the health authorities expired.

Since March 2019 the head office on Via Santa Croce, Milan, has been home to a psychological information point for vulnerable people. The point is run by staff from the Politruck with volunteer psychologists.

EARTHQUAKE PROJECT

In 2019 EMERGENCY kept up its commitment to the parts of the province of Teramo hit by an earthquake in August 2016.

In January the Polibus was replaced by the Minivan.

These operations were expanded in 2018 to cover the province of Macerata. The staff – a psychotherapist and a nurse – work to a defined calendar in the areas rocked by the earthquake, where locals' lives are defined by the socio-economic fallout and the slow process of reconstruction.

Also, within the project of assistance for earthquake victims, we organised educational sessions on psychology for middle school teachers and pupils, to give them information on methods to recognise and manage symptoms of acute anxiety and post-traumatic stress.


From July to September 2019, EMERGENCY's volunteers ran the Ludovan, a campervan where children and adults in 16 villages in Marche and Abruzzo can play games and physical activities. This work allows us to establish strong relationships with local communities and monitor local people's physical and mental states thanks to our psychologist and our nurse. Throughout the period, the Ludovan managed to reach approximately 5,000 children. As of 31 December 2019, the project had a Minivan, a Health Box, a campervan and two cars at its disposal.

'NO ALLA GUERRA'

We also had support from AICS of **€147,578**, for the cultural project 'No to war: for a peaceful society that accepts human rights and diversity between peoples'.

DATA ON HOSPITAL ACTIVITIES



IRAQ
SULAYMANIYAH

 JANUARY TO 31 DECEMBER 2019	
<p>REHABILITATION AND SOCIAL REINTEGRATION CENTRE SULAYMANIYAH</p> <p>Physiotherapy, orthopaedic workshops, vocational training workshops, technical and support services</p>	<p>Admissions: 808 Outpatient check-ups: 4,993 Physiotherapy sessions: 3,504 Casts for new prostheses: 747 Crutches and splints: 399 Wheelchairs: 20 Prostheses fitted: 794 (663 for legs, 131 for arms) Orthoses: 67 Courses completed: 14 Cooperatives set up: 10</p>
<p>LOCAL STAFF: 77, half of whom are disabled</p>	

ASHTI

<p>PRIMARY HEALTHCARE CENTRES FOR IDPS IN ASHTI</p>	<p>JANUARY TO DECEMBER 2019</p>
<p>Outpatient check-ups: 77,139 Patients referred to specialist doctors: 6,960 Beneficiaries of health promotion: 92,830</p>	<p>LOCAL STAFF: 72</p>


AFGHANISTAN
PANJSHIR VALLEY

 JANUARY TO 31 DECEMBER 2019	
<p>SURGICAL AND PAEDIATRIC CENTRE IN ANABAH</p> <p>Accident and emergency, clinic, 2 operating theatres, sterilisation, intensive care, wards, physiotherapy, radiology, laboratory and blood bank, pharmacy, classrooms, play room, technical and support services</p>	<p>Total outpatient check-ups: 48,173 Surgical check-ups: 19,010 Medical check-ups: 1,935 Paediatric check-ups: 27,228 Total admissions (including readmissions): 4,436 Surgical admissions: 3,084 (390 for war wounds, 1,126 for emergencies, 1,027 for elective surgery, 188 in observation and 353 readmissions) Paediatric admissions: 1,352 Surgical operations: 3,037 (585 for war wounds)</p>
<p>LOCAL STAFF: 323</p>	
 JANUARY TO 31 DECEMBER 2019	
<p>MATERNITY CENTRE IN ANABAH</p> <p>Accident and emergency, clinic, 2 operating theatres, sterilisation, intensive care, wards, physiotherapy, radiology, laboratory and blood bank, pharmacy, classrooms, play room, technical and support services</p>	<p>Outpatient check-ups: 51,943 Obstetric check-ups: 47,424 Gynaecological check-ups: 4,519 Admissions (women and children born outside the Centre): 7,873 Gynaecological surgical check-ups: 1,319 (419 for Caesarean births) Births: ((at the Maternity Centre) 6,698 Babies born: 6,655 Babies treated in the neonatal intensive care ward: 2,987</p>
<p>LOCAL STAFF: 166</p>	


AFGHANISTAN

<p>AFGHANISTAN: 39 FIRST AID POSTS AND HEALTHCARE CENTRES</p>	
<p>JANUARY TO 31 DECEMBER 2019</p>	<p>Cases treated in the medical clinic and first aid: 307,982 Patients transferred: 11,792</p>
<p>LOCAL STAFF: 333</p>	


AFGHANISTAN
KABUL

 <p>JANUARY TO 31 DECEMBER 2019</p>	
<p>SURGICAL CENTRE FOR WAR VICTIMS IN KABUL</p>	<p>Outpatient check-ups: 11,777 (11,153 for war wounds) Total admissions (including readmissions) : 5,392 (3,761 for war wounds) Surgical operations: 7,715 (7,703 for war wounds)</p>
<p>Accident and emergency, clinics, 3 operating theatres, sterilisation, intensive care, sub-intensive care, wards, physiotherapy, CAT, radiology, laboratory and blood bank, pharmacy, classrooms, play room, technical and support services</p>	
<p>LOCAL STAFF: 358</p>	
<p>PRISON PROGRAMME</p>	<p>JANUARY TO 31 DECEMBER 2019</p>
<p>Check-ups: 88,164</p>	<p>LOCAL STAFF: 21</p>




AFGHANISTAN
LASHKAR-GAH

 <p>JANUARY TO 31 DECEMBER 2018</p>	
<p>SURGICAL CENTRE FOR WAR VICTIMS IN LASHKAR-GAH</p>	<p>Outpatient check-ups: 12,974 (8,272 for war wounds) Ricoveri totali (including readmissions): 3,810 (2,035 for war wounds) Surgical operations: 5,680 (4,910 for war wounds)</p>
<p>Accident and emergency, 2 operating theatres, sterilisation, intensive care, wards, physiotherapy, radiology, laboratory and blood bank, pharmacy, classrooms, play room, technical and support services</p>	
<p>LOCAL STAFF: 283</p>	


SIERRA LEONE
GODERICH - WATERLOO

 <p>JANUARY TO 31 DECEMBER 2019</p>	
<p>SURGICAL AND PAEDIATRIC CENTRE IN GODERICH</p>	<p>Surgical outpatient check-ups: 15,335 Surgical admissions: 2,067 (1,196 for orthopaedic emergencies, 490 for surgical emergencies, 884 in the programme for lye burns to the oesophagus and 1,330 for elective surgery) Surgical operations: 3,593 Paediatric check-ups: 26,074 Paediatric admissions: 1,185</p>
<p>Accident and emergency, clinic, 3 operating theatres, sterilisation, intensive care, wards, physiotherapy, radiology, laboratory and blood bank, pharmacy, classrooms, play room, technical and support services, guest house</p>	
<p>LOCAL STAFF: 347 (278 in the Surgical Centre, 69 in the Paediatric Centre)</p>	
<p>2 clinics, ward, welcome area, technical and support services shared with the Surgical Centre</p>	
<p>FIRST AID POST IN WATERLOO</p>	
<p>LOCAL STAFF: 23</p>	
<p>JANUARY TO 31 DECEMBER 2019</p>	
<p>Outpatient check-ups: 1,788 Patients referred for further checks: 1,450</p>	

SUDAN
KHARTOUM - MAYO - PORT SUDAN

		JANUARY TO 31 DECEMBER 2019
<p>SALAM CENTRE FOR CARDIAC SURGERY IN KHARTOUM</p>	<p>Outpatient triage check-ups: 4,632 Specialist cardiological check-ups: 4,639 Admissions: 631 Cardiac surgical operations: 556 Diagnostic cardiology and haemodynamic procedures: 12</p>	
<p>Accident and emergency, clinic, 3 operating theatres, sterilisation, intensive care, wards, physiotherapy, radiology, laboratory and blood bank, pharmacy, classrooms, play room, technical and support services, guest house</p>	<p>LOCAL STAFF: 444</p>	
<hr style="border-top: 1px dashed black;"/>		
		JANUARY TO 31 DECEMBER 2019
<p>PAEDIATRIC CENTRE IN MAYO</p>	<p>Outpatient check-ups: 15,024 Admissions to daily observation at the Centre: 1,196 Patients transferred to hospitals: 1,434 CHP check-ups: 389 Obstetrics and gynaecology check-ups: 9,847 Beneficiaries of preventive medicine (medical and hygienic work in the Mayo camp): 2,635</p>	
<p>2 clinics, observation ward, obstetric clinic, vaccination clinic, pharmacy, laboratory, technical and support services, welcome and health education area, outdoor play area</p>	<p>LOCAL STAFF: 48</p>	
<hr style="border-top: 1px dashed black;"/>		
		JANUARY TO 31 DECEMBER 2019
<p>PAEDIATRIC CENTRE IN PORT SUDAN</p>	<p>Outpatient check-ups: 22,119 Admissions: 1,248 Beneficiaries of preventive medicine: 10,777 Children checked up on as part of screening missions for cardiac problems: 122</p>	
<p>3 paediatric clinics, radiology, laboratory, pharmacy, ward, sub-intensive care, store room, offices, services, welcome area and outdoor play area, technical and support services</p>	<p>LOCAL STAFF: 121</p>	

CENTRAL AFRICAN REPUBLIC
BANGUI

		JANUARY TO 31 DECEMBER 2019
<p>PAEDIATRIC CENTRE IN BANGUI</p>	<p>LOCAL STAFF: 47</p>	
<p>Outpatient check-ups: 4,758 Neonatal assistance check-ups: 5,383</p>	<p>Accident and emergency, clinic, 3 operating theatres, sterilisation, intensive care, wards, physiotherapy, radiology, laboratory and blood bank, pharmacy, classrooms, play room, technical and support services, guest house</p>	

UGANDA
ENTEBBE

<p>CENTRE OF EXCELLENCE IN PAEDIATRIC SURGERY IN ENTEBBE</p>
<p>LOCAL STAFF: 88</p>

ITALY
BRESCIA - CASTEL VOLTURNO - LATINA - MACERATA - MARGHERA - MILAN - NAPLES - PALERMO - POLISTENA - RAGUSA - SASSARI - TERAMO

<p>In 2019 we provided a total of 44,584 socio-medical services as part of our Italy programme, broken down as follows:</p> <p>Clinic in Marghera: 6,490 Clinic in Sassari: 1,969 Socio-medical information point in Brescia: 1,196 Clinic and socio-medical information point in Palermo: 1,011 Clinic in Polistena: 4,257 Clinic in Naples: 7,458 Clinic in Castel Volturno: 8,611 Polibus in Latina, Polibus in Ragusa, Politruck in Milan: 10,224 Earthquake projects in Teramo and Macerata: 2,715</p>
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WHO WORKS IN EMERGENCY'S PROJECTS?

Number of international staff on missions: 218 people

Data from December 2019

ITALY PROGRAMME



- 9 COORDINATION
- 1 BRESCIA SOCIO-MEDICAL INFORMATION POINT
- 7 CASTEL VOLTURNO CLINIC
- 8 MARGHERA CLINIC
- 7 MILANO MOBILE CLINIC - ART. 3 POLITRUCK
- 3 LATINA MOBILE CLINIC - QUELLO POLIBUS
- 4 EARTHQUAKE PROJECT MOBILE CLINIC - ART.25 MINIVAN
- 3 PALERMO CLINIC (until October 2019)
- 7 POLISTENA CLINIC
- 8 PONTICELLI (NAPLES) CLINIC
- 6 RAGUSA MOBILE CLINIC - ART. 1 MINIVAN
- 2 SASSARI CLINIC

AFGHANISTAN



- 17 KABUL SURGICAL CENTRE FOR WAR VICTIMS
- 9 LASHKAR-GAH SURGICAL CENTRE FOR WAR VICTIMS
- 14 ANABAH MATERNITY CENTRE
- 11 ANABAH SURGICAL AND PAEDIATRIC CENTRE

SUDAN



- 53 KHARTOUM SALAM CENTRE FOR CARDIAC SURGERY
- 4 MAYO PAEDIATRIC CENTRE
- 7 PORT SUDAN PAEDIATRIC CENTRE
- 2 NYALA PAEDIATRIC CENTRE (late April/May 2019)

IRAQ



- 3 ASHTI PRIMARY HEALTHCARE CENTRES

YEMEN



- 2 HAJJAH SURGICAL CENTRE FOR WAR VICTIMS

SIERRA LEONE



- 22 GODERICH SURGICAL AND PAEDIATRIC CENTRE

UGANDA



- 7 ENTEBBE CENTRE OF EXCELLENCE IN PAEDIATRIC SURGERY

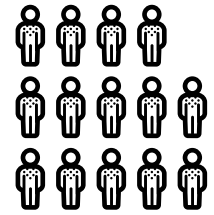
CENTRAL AFRICAN REPUBLIC



- 2 BANGUI PAEDIATRIC CENTRE (late October 2019)

Total local staff: 2,754

Data from December 2019



AFGHANISTAN

- 137 ANABAH FIRST AID POSTS AND HEALTHCARE CENTRES
- 323 ANABAH SURGICAL AND PAEDIATRIC CENTRE
- 166 ANABAH MATERNITY CENTRE
- 131 KABUL FIRST AID POSTS AND HEALTHCARE CENTRES
- 358 KABUL SURGICAL CENTRE FOR WAR VICTIMS
- 21 KABUL HEALTHCARE CENTRES IN PRISONS
- 65 LASHKAR-GAH FIRST AID POSTS AND HEALTHCARE CENTRES
- 283 LASHKAR-GAH SURGICAL CENTRE FOR WAR VICTIMS



IRAQ

- 77 SULAYMANIYAH REHABILITATION AND SOCIAL REINTEGRATION CENTRE
- 72 ASHTI PRIMARY HEALTHCARE CENTRES



SUDAN

- 444 KHARTOUM SALAM CENTRE FOR CARDIAC SURGERY
- 48 MAYO PAEDIATRIC CENTRE
- 121 PORT SUDAN PAEDIATRIC CENTRE
- 3 REGIONAL PROGRAMME



SIERRA LEONE

- 278 GODERICH SURGICAL CENTRE
- 69 GODERICH PAEDIATRIC CENTRE
- 23 WATERLOO FIRST AID POSTS AND HEALTHCARE CENTRE



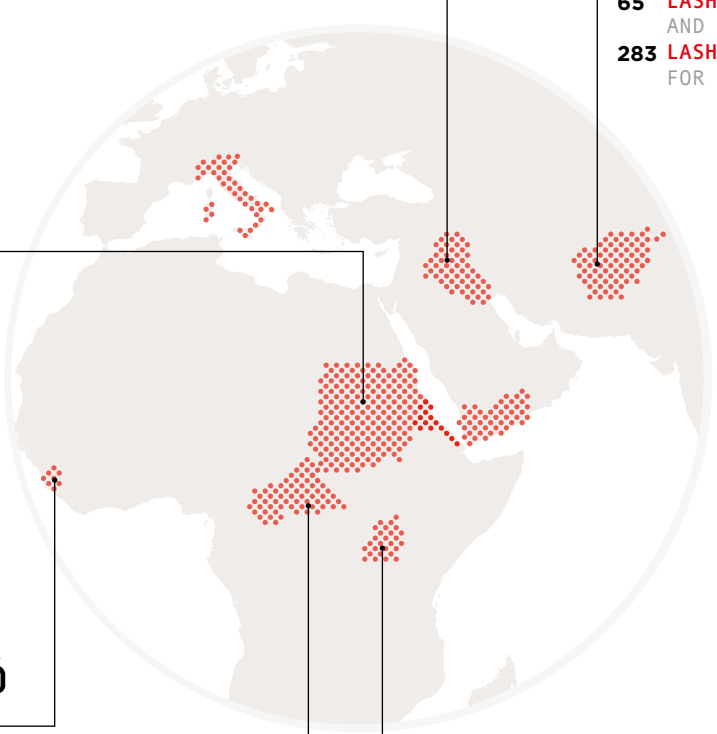
UGANDA

- 88 ENTEBBE CENTRE OF EXCELLENCE IN PAEDIATRIC SURGERY



CENTRAL AFRICAN REPUBLIC

- 47 BANGUI PAEDIATRIC CENTRE (late October 2019)



COSTS FOR CURRENT MISSIONS

AFGHANISTAN - Surgical Centre for War Victims in Kabul

Maintenance costs.

A different classification was used for amortisation than in the 2018 financial statement.

The costs for medical material and consumables, hospital construction, equipment and furniture, and utilities take into accounts donations for those categories of €125,640.73.

Item	2019	2018
Local and international staff	1,668,243	1,646,097
Medical material and consumables	836,768	638,039
Hospital construction, equipment and furniture	112,368	94,663
Renovation and maintenance	53,123	42,082
Patient canteen and staff food	162,510	147,894
Local transport (and material)	76,608	84,767
Fuel	86,153	53,341
Other (stationery, cleaning, banking costs, clothing, etc.)	85,925	93,429
Utilities	165,878	185,447
Rent	137,181	111,969
Insurance premiums	1,215	294
Communications		105
FAPs	402,671	375,945
Prison programme	53,897	55,957
Change in remainders	398,749	-18,097
Exchange rate	63,716	-25,445
Total	4,305,004	3,486,487

AFGHANISTAN - Surgical and Paediatric Centre and Maternity Centre in Anabah

Maintenance costs.

A different classification was used for amortisation than in the 2018 financial statement.

Item	2019	2018
Local and international staff	1,826,241	1,698,596
Medical material and consumables	499,343	466,324
Hospital construction, equipment and furniture	78,009	147,686
Renovation and maintenance	97,907	75,009
Patient canteen and staff food	199,306	181,151
Local transport (and material)	38,774	21,374
Fuel	314,123	254,229
Other (stationery, cleaning, banking costs, clothing, etc.)	141,049	117,380
Utilities	40,471	37,660
Rent	88,085	68,643
Communications	625	
FAPs	404,571	382,452
Change in remainders	77,709	-32,881
Exchange rate	14,828	24,108
Total	3,821,042	3,441,732

AFGHANISTAN - Surgical Centre for War Victims in Lashkar-Gah

In 2019 building work went ahead on the third operating theatre and the new laundry, covered by ECHO and WHO funding. A different classification was used for amortisation than in the 2018 financial statement.

Item	2019	2018
Local and international staff	1,094,693	952,742
Medical material and consumables	462,766	437,188
Hospital construction, equipment and furniture	588,969	113,551
Renovation and maintenance	64,313	59,395
Patient canteen and staff food	134,691	118,856
Local transport (and material)	105,888	33,720
Fuel	86,302	93,716
Other (stationery, cleaning, banking costs, clothing, etc.)	93,166	78,784
Utilities	46,087	44,317
Rent	41,834	39,718
Communications	555	
FAPs	200,278	171,329
Change in remainders	313,403	-241,618
Exchange rate	10,920	-11,007
Total	3,243,865	1,890,691

SIERRA LEONE - Surgical and Paediatric Centre in Goderich

A different classification was used for amortisation than in the 2018 financial statement. The costs for medical material and consumables take into account donations for those categories of €75,282.76.

Item	2019	2018
Local and international staff	1,546,759	1,516,896
Medical material and consumables	726,936	745,502
Hospital construction, equipment and furniture	120,822	198,064
Renovation and maintenance	82,342	97,011
Patient canteen and staff food	164,301	156,171
Local transport (and material)	161,994	208,897
Fuel	38,622	108,406
Other (stationery, cleaning, banking costs, clothing, etc.)	99,722	99,879
Utilities	195,200	30,941
Rent	78,020	84,430
Insurance premiums	4,371	-199
Communications	214	506
FAPs	89,775	102,514
Change in remainders	394,921	17,512
Exchange rate	55,975	88,068
Provisions for various expenses	33,190	40,000
Total	3,793,165	3,494,599

SIERRA LEONE - Ebola research projects

In 2019 no research was done in collaboration with INMIL.

Item	2019	2018
Local and international staff		214
Local transport (and material)		6
Other (stationery, cleaning, banking costs, clothing, etc.)		1,030
Total		1,250

IRAQ - Rehabilitation and Social Reintegration Centre in Sulaymaniyah

Work at our rehabilitation centre increased as we went on treating patients from Mosul.

The costs for medical material and consumables, prostheses, patient canteen and staff food, various and utilities take into account donations for those categories of €76,342.72.

Item	2019	2018
Local and international staff	455,161	385,868
Medical material and consumables	31	
Prostheses	268,466	219,641
Hospital construction, equipment and furniture	11,371	24,969
Renovation and maintenance	12,957	16,151
Patient canteen and staff food	53,833	55,340
Local transport (and material)	79,606	77,924
Fuel	6,196	11,578
Other (stationery, cleaning, banking costs, clothing, etc.)	17,758	16,820
Utilities	4,576	4,344
Rent	3,210	3,127
Insurance premiums	520	
Communications	512	1,181
Cooperative programme	116,377	124,150
Change in remainders	-27,838	-13,061
Exchange rate	2,930	-35,818
Total	1,005,669	892,215

IRAQ - Primary Healthcare Centres

A different classification was used for amortisation than in the 2018 financial statement.
The costs for medical material and consumables take into account donations for those categories of €26,903.49.

Item	2019	2018
Local and international staff	695,913	1,069,529
Medical material and consumables	81,174	265,922
Hospital construction, equipment and furniture	2,545	14,392
Renovation and maintenance	15,895	19,685
Patient canteen and staff food	30,784	55,237
Local transport (and material)	5,285	6,383
Fuel	29,077	45,200
Other (stationery, cleaning, banking costs, clothing, etc.)	16,452	47,134
Utilities	5,030	7,705
Rent	46,894	94,813
Communications	11	17
Change in remainders	130,088	-69,998
Exchange rate	792	-12,531
Total	1,059,940	1,543,488

SUDAN - Salam Centre for Cardiac Surgery

It should be noted that the costs of fixed assets for the Salam Centre for Cardiac Surgery in Khartoum is amortised over several years, as explained in more detail in the relevant paragraph in the Explanatory Notes.
Expenses for transferring patients are entirely included in those for the regional programme.

A different classification was used for amortisation than in the 2018 financial statement.
The costs for medical material and consumables, renovation and maintenance and local transport take into account donations for those categories of €173.40.

Item	2019	2018
Local and international staff	2,407,448	2,635,065
Medical material and consumables	2,249,208	2,413,622
Hospital construction, equipment and furniture	207,697	401,322
Renovation and maintenance	204,476	182,043
Patient canteen and staff food	324,366	244,775
Local transport (and material)	139,502	174,676
Fuel	21,735	78,248
Other (stationery, cleaning, banking costs, clothing, etc.)	232,056	160,283
Utilities	120,452	131,067
Rent	92,406	67,237
Insurance premiums	33,117	30,565
Communications	1,328	470
Regional programme	284,227	264,090
Change in remainders	227,839	-112,575
Exchange rate	6,587	382,548
Risk provisions for ongoing missions		83,619
Total	6,552,444	7,137,056

SUDAN - Paediatric Centre in Mayo

In 2019 we carried on our programme of health and nutritional education for mothers and children. The activities included cooking classes, held three times a week to teach mothers in the camp how to feed their children more healthily.

Item	2019	2018
Local and international staff	213,634	203,538
Medical material and consumables	169,036	70,419
Hospital construction, equipment and furniture	7,564	11,761
Renovation and maintenance	19,133	17,247
Patient canteen and staff food	4,952	6,860
Local transport (and material)	4,220	9,422
Fuel	989	1,200
Other (stationery, cleaning, banking costs, clothing, etc.)	24,308	46,267
Utilities	2,962	2,687
Rent	3,670	3,693
Insurance premiums	2,222	1,406
Communications	8,532	4,296
Change in remainders	-6,275	-16,797
Exchange rate	3,400	11,056
Total	458,345	373,057

SUDAN - Paediatric Centre in Nyala

In 2019 renovation work went on at the hospital. A different classification was used for amortisation than in the 2018 financial statement.

Item	2019	2018
Local and international staff	63,829	32,461
Medical material and consumables	14,126	
Hospital construction, equipment and furniture	56,604	78,491
Renovation and maintenance	23,121	14,279
Patient canteen and staff food	1,912	1,130
Local transport (and material)	23,078	7,288
Fuel	483	71
Other (stationery, cleaning, banking costs, clothing, etc.)	15,878	2,035
Utilities	1,971	652
Rent	5,972	4,205
Insurance premiums	723	
Communications	653	20
Exchange rate	989	2,570
Total	209,341	143,201

SUDAN - Paediatric Centre in Port Sudan

It should be noted that the costs of fixed assets for the Paediatric Centre in Port Sudan is amortised over several years, as explained in more detail in the relevant paragraph in the Explanatory Notes. A different classification was used for amortisation than in the 2018 financial statement.

Item	2019	2018
Local and international staff	424,970	386,574
Medical material and consumables	231,378	229,833
Hospital construction, equipment and furniture	174,299	171,741
Renovation and maintenance	15,204	24,559
Patient canteen and staff food	69,722	67,193
Local transport (and material)	10,446	11,691
Fuel	1,641	2,838
Other (stationery, cleaning, banking costs, clothing, etc.)	44,779	41,240
Utilities	11,263	14,835
Rent	13,643	10,812
Insurance premiums	4,238	3,666
Communications	175	206
Change in remainders	-52,670	-20,858
Exchange rate	3,326	81,178
Total	952,412	1,025,509

CENTRAL AFRICAN REPUBLIC - Paediatric Centre in Bangui

In 2019 our work at the Paediatric Centre and the national blood bank came to an end. A different classification was used for amortisation than in the 2018 financial statement.

The costs for various take into account donations for those categories of €63.00.

Item	2019	2018
Local and international staff	325,279	448,106
Medical material and consumables	156,178	100,331
Hospital construction, equipment and furniture	24,189	19,221
Renovation and maintenance	25,698	25,711
Patient canteen and staff food	49,219	121,209
Local transport (and material)	72,513	37,475
Fuel	11,123	18,045
Other (stationery, cleaning, banking costs, clothing, etc.)	14,320	43,726
Utilities	11,744	37,779
Rent	24,186	51,412
Insurance premiums	915	469
Communications	1,784	2,675
Change in remainders	67,135	-5,175
Exchange rate	23	2,445
Total	784,306	903,429

CENTRAL AFRICAN REPUBLIC - *Complexe Pédiatrique* in Bangui

In 2018 EMERGENCY began and completed the handover of its work at the hospital to the Complexe's medical directors, in agreement with the national Ministry of Health.

Item	2019	2018
Local and international staff		523,662
Medical material and consumables		336,813
Hospital construction, equipment and furniture		6,103
Renovation and maintenance		27,638
Patient canteen and staff food		8,127
Local transport (and material)		209,910
Fuel		3,402
Other (stationery, cleaning, banking costs, clothing, etc.)		84,236
Utilities		8,964
Rent		1,211
Insurance premiums		462
Communications		8,067
Change in remainders		199,885
Total		1,418,480

UGANDA - Centre of Excellence in Paediatric Surgery

Project under construction. As in 2017, all construction costs were included in assets under development. A different classification was used for amortisation than in the 2018 financial statement.

Item	2019	2018
Local and international staff	626,566	499,025
Medical material and consumables	294,265	746
Hospital construction, equipment and furniture	130,467	39,216
Renovation and maintenance	33,404	42,153
Patient canteen and staff food	136,005	73,914
Local transport (and material)	484,736	797,356
Fuel	16,659	13,825
Other (stationery, cleaning, banking costs, clothing, etc.)	60,153	45,619
Utilities	62,720	27,288
Rent	84,747	56,684
Insurance premiums	20,808	24,067
Communications	1,732	3,643
Exchange rate	6,158	29,037
Total	1,958,421	1,652,573

YEMEN - Surgical Centre for War Victims in Hajjah

In 2019 we continued our exploratory missions to get approval from the Ministry of Health for our plan of works for a Surgical Centre for War Victims, and make the agreements we needed to make our presence and activities in the country official. The project is funded by the WHO.

Item	2019	2018
Local and international staff	18,651	
Hospital construction, equipment and furniture	268	
Renovation and maintenance	15,526	
Patient canteen and staff food	847	
Local transport (and material)	2	
Fuel	52	
Other (stationery, cleaning, banking costs, clothing, etc.)	746	
Utilities	542	
Rent	2,533	
Communications	102	
Exchange rate	144	
Total	39,413	

EMERGENCIES

Costs are for assessment missions in Yemen and Greece and collaboration with Open Arms.

Item	2019	2018
Local and international staff	78,633	968
Medical material and consumables	27	
Hospital construction, equipment and furniture	10,884	649
Renovation and maintenance	8,256	
Patient canteen and staff food	1,840	401
Local transport (and material)	771	387
Fuel	329	191
Other (stationery, cleaning, banking costs, clothing, etc.)	10,673	3,125
Utilities	800	115
Rent	8,712	
Communications	41	
Exchange rate	1,040	
Total	122,005	5,836

ITALY - Italy programme/coordination of activities

Construction, equipment and furniture takes into account amortisation of general equipment in the Italy programme.

Item	2019	2018
Staff	383,859	326,954
Construction, equipment and furniture	26,771	27,307
Renovation and maintenance	38,752	37,910
Staff food	3,385	3,760
Local transport (and material)	6,940	3,931
Fuel	3,061	3,236
Other (stationery, cleaning, banking costs, clothing, etc.)	8,462	10,175
Utilities	7,129	6,486
Rent	1,006	2,580
Insurance premiums	52,521	55,226
Communications	18	370
Total	531,904	477,934

ITALY - Mobile clinics

One of the two mobile clinics was used in 2019 for socio-medical assistance in Latina. The second vehicle's work was temporarily suspended in 2019.

Item	2019	2018
Staff	146,796	192,080
Medical material and consumables	1,720	2,857
Construction, equipment and furniture	1,938	2,873
Renovation and maintenance	12,363	10,995
Staff food	6,004	11,410
Local transport (and material)	14,326	14,375
Fuel	17,002	17,008
Other (stationery, cleaning, banking costs, clothing, etc.)	2,041	8,662
Utilities	7,276	10,545
Rent	2,385	10,450
Insurance premiums	3,463	3,728
Communications		1,343
Change in remainders	2,682	3,577
Total	217,996	289,905

ITALY - Mobile clinics - Apulia project

The project ended on 31 December 2015. The costs below are the residual figures from amortisations.

Item	2019	2018
Minivan	2,176	2,176
Total	2,176	2,176

ITALY - Syracuse project at the former Umberto I Hospital

The project on 23 December when landings decreased greatly. The costs below are the residual figures from amortisations, change in remainders, insurance and utilities.

Item	2019	2018
Staff		152,573
Medical material and consumables		1,389
Construction, equipment and furniture	732	1,116
Renovation and maintenance		923
Staff food		11,493
Local transport (and material)		151
Fuel		9,292
Other (stationery, cleaning, banking costs, clothing, etc.)		4,462
Utilities	219	3,600
Rent		4,340
Insurance premiums	75	
Communications		106
Change in remainders	3,846	2,804
Total	4,872	192,248

ITALY - Landings

The project ended in 2018. The costs below are the residual figures from amortisations and utilities.

Item	2019	2018
Staff		141,400
Medical material and consumables		874
Construction, equipment and furniture	2,494	2,878
Renovation and maintenance		3,517
Staff food		292
Local transport (and material)		863
Fuel		6,074
Other (stationery, cleaning, banking costs, clothing, etc.)		-998
Utilities	231	3,911
Rent		85
Communications		202
Change in remainders		5,425
Total	2,725	164,524

ITALY - Palermo clinic

Maintenance costs. Project ended in October 2019.

Item	2019	2018
Staff	54,909	177,506
Medical material and consumables		67
Prostheses		5,085
Construction, equipment and furniture	1,191	5,020
Renovation and maintenance	762	835
Staff food	2,495	6,587
Local transport (and material)	309	53
Fuel	412	265
Other (stationery, cleaning, banking costs, clothing, etc.)	8,662	22,238
Utilities	6,398	5,212
Rent	135	
Insurance premiums	768	758
Dental and optical equipment		12
Change in remainders	2,586	3,027
Total	78,627	226,663

ITALY - Marghera clinic

Maintenance costs.

A different classification was used for amortisation than in the 2018 financial statement.

The costs for medical material and consumables, construction, equipment and furniture, dental and optical material take into account donations for those categories of €839.11.

Item	2019	2018
Staff	226,468	204,844
Medical material and consumables	6,429	7,026
Prostheses	35,321	38,430
Construction, equipment and furniture	14,305	15,025
Renovation and maintenance	2,488	4,121
Staff food	11,891	11,313
Local transport (and material)	125	164
Fuel	573	1,163
Other (stationery, cleaning, banking costs, clothing, etc.)	10,970	11,139
Utilities	12,131	12,522
Rent	13,563	13,656
Insurance premiums	1,652	1,633
Communications		1,994
Dental and optical equipment	13,451	11,513
Change in remainders	-6,149	-2,942
Total	343,218	331,602

ITALY - Polistena clinic

Maintenance costs.

A different classification was used for amortisation than in the 2018 financial statement.

Item	2019	2018
Staff	257,089	214,287
Medical material and consumables	3,357	2,876
Construction, equipment and furniture	2,890	4,074
Renovation and maintenance	1,281	1,901
Staff food	12,484	13,079
Local transport (and material)	1,712	1,695
Fuel	12,771	15,116
Other (stationery, cleaning, banking costs, clothing, etc.)	5,896	12,428
Utilities	11,039	16,464
Rent	8,405	7,844
Insurance premiums	1,227	1,213
Communications		537
Change in remainders	4,546	5,350
Total	322,698	296,864

ITALY - Naples clinic

Maintenance costs.

A different classification was used for amortisation than in the 2018 financial statement.

The costs for medical material and consumables for those categories of €3,232.22.

Item	2019	2018
Staff	216,888	203,960
Medical material and consumables	6,023	9,118
Construction, equipment and furniture	40,550	66,828
Renovation and maintenance	3,285	2,359
Staff food	6,503	6,695
Local transport (and material)	4,048	4,195
Fuel	6,661	4,669
Other (stationery, cleaning, banking costs, clothing, etc.)	9,530	9,614
Utilities	14,121	12,872
Insurance premiums	1,406	1,384
Communications	296	824
Change in remainders	6,112	239
Total	315,422	322,758

ITALY - Sassari clinic

Maintenance costs.

Item	2019	2018
Staff	49,575	50,336
Medical material and consumables	703	299
Construction, equipment and furniture	626	1,011
Renovation and maintenance	109	
Staff food	2,804	2,229
Local transport (and material)	111	
Fuel	114	257
Other (stationery, cleaning, banking costs, clothing, etc.)	710	416
Utilities	872	869
Communications	6	
Change in remainders	1,686	933
Total	57,317	56,350

ITALY - Art. 3 Politruck

Maintenance costs. The costs take into account donations of €2,849.60.

Item	2019	2018
Staff	207,553	176,729
Medical material and consumables	7,426	8,684
Politruck	37,802	37,802
Construction, equipment and furniture	2,158	4,073
Renovation and maintenance	3,662	10,158
Staff food	7,387	7,107
Local transport (and material)	6,331	2,407
Fuel	8,000	8,955
Other (stationery, cleaning, banking costs, clothing, etc.)	3,212	4,702
Utilities	5,662	6,914
Rent		2,684
Insurance premiums	9,628	9,671
Communications	2,026	917
Change in remainders	4,021	-641
Total	304,866	280,161

ITALY - Castel Volturno clinic

Maintenance costs.

A different classification was used for amortisation than in the 2018 financial statement.

Item	2019	2018
Staff	198,955	203,377
Medical material and consumables	3,025	9,194
Construction, equipment and furniture	5,930	9,501
Renovation and maintenance	1,643	2,888
Staff food	14,038	15,139
Local transport (and material)	554	418
Fuel	7,428	8,529
Other (stationery, cleaning, banking costs, clothing, etc.)	13,579	14,840
Utilities	11,666	11,860
Rent	18,000	18,000
Insurance premiums	698	702
Communications	237	1,580
Change in remainders	4,003	-71
Total	279,756	295,958

ITALY - Socio-medical information point in Brescia

Project started in July 2016.

Maintenance costs.

A different classification was used for amortisation than in the 2018 financial statement.

Item	2019	2018
Staff	35,845	32,911
Medical material and consumables		7
Construction, equipment and furniture	373	327
Renovation and maintenance	33	175
Staff food	1,639	1,991
Local transport (and material)	96	306
Fuel	482	1,044
Other (stationery, cleaning, banking costs, clothing, etc.)	991	1,230
Utilities	2,632	2,438
Rent		21
Insurance premiums	251	248
Communications	1,778	732
Total	44,119	41,428

ITALY - Art. 10

Amortisation of set-up and van costs.

Item	2019	2018
Van	15,063	15,063
Insurance premiums	1,930	1,930
Total	16,993	16,993

ITALY - Socio-medical information point in Milan

The point was opened in March 2019. The figure refers to the amortisation charges for building the office on Via Santa Croce, which is home to the information point.

Item	2019	2018
Construction, equipment and furniture	18,672	18,672
Total	18,672	18,672

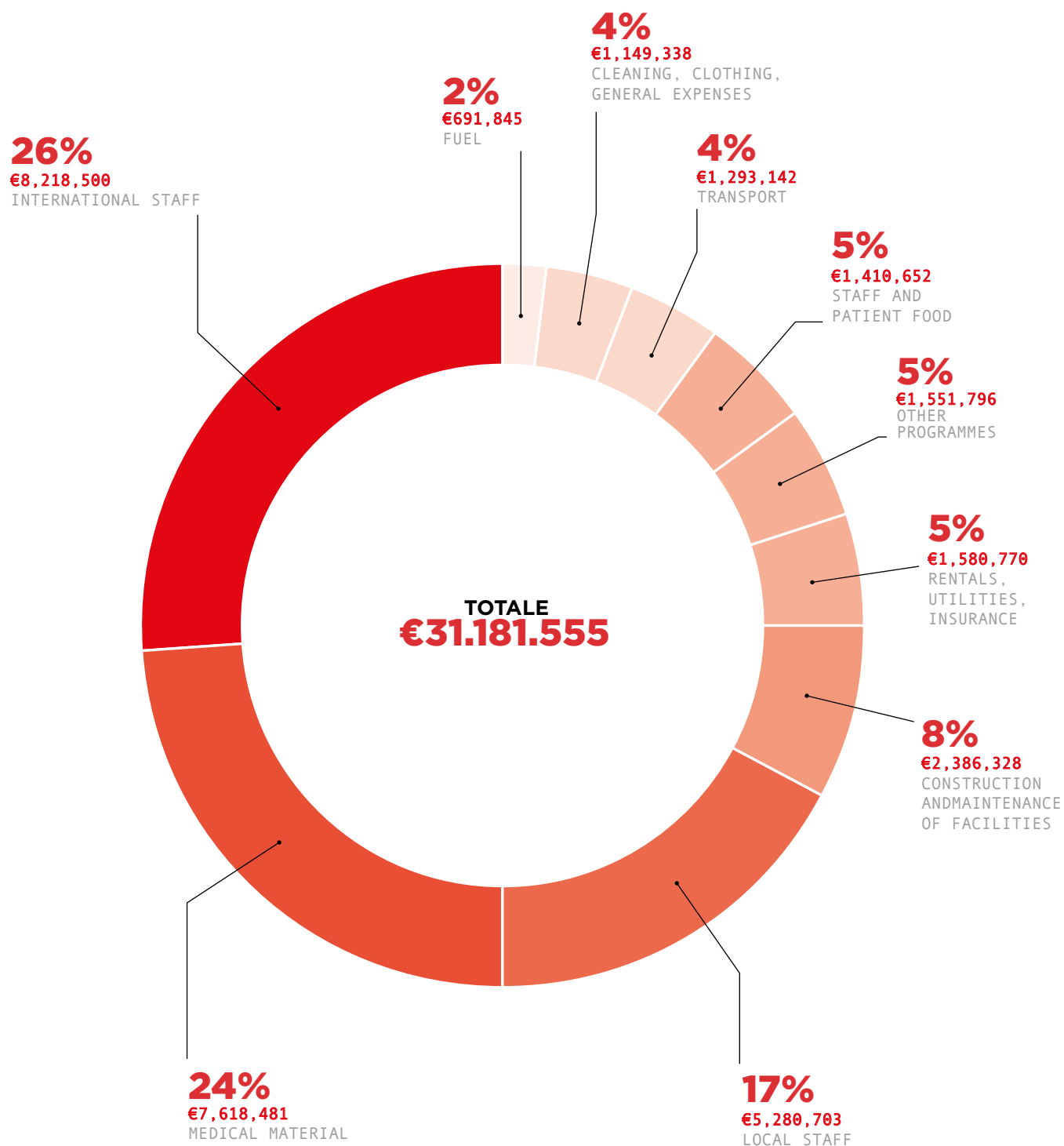
ITALY - Mobile clinics - Art. 1 and Art. 25

The two mobile clinics were used in 2018 for socio-medical assistance in Ragusa and the province of Teramo.

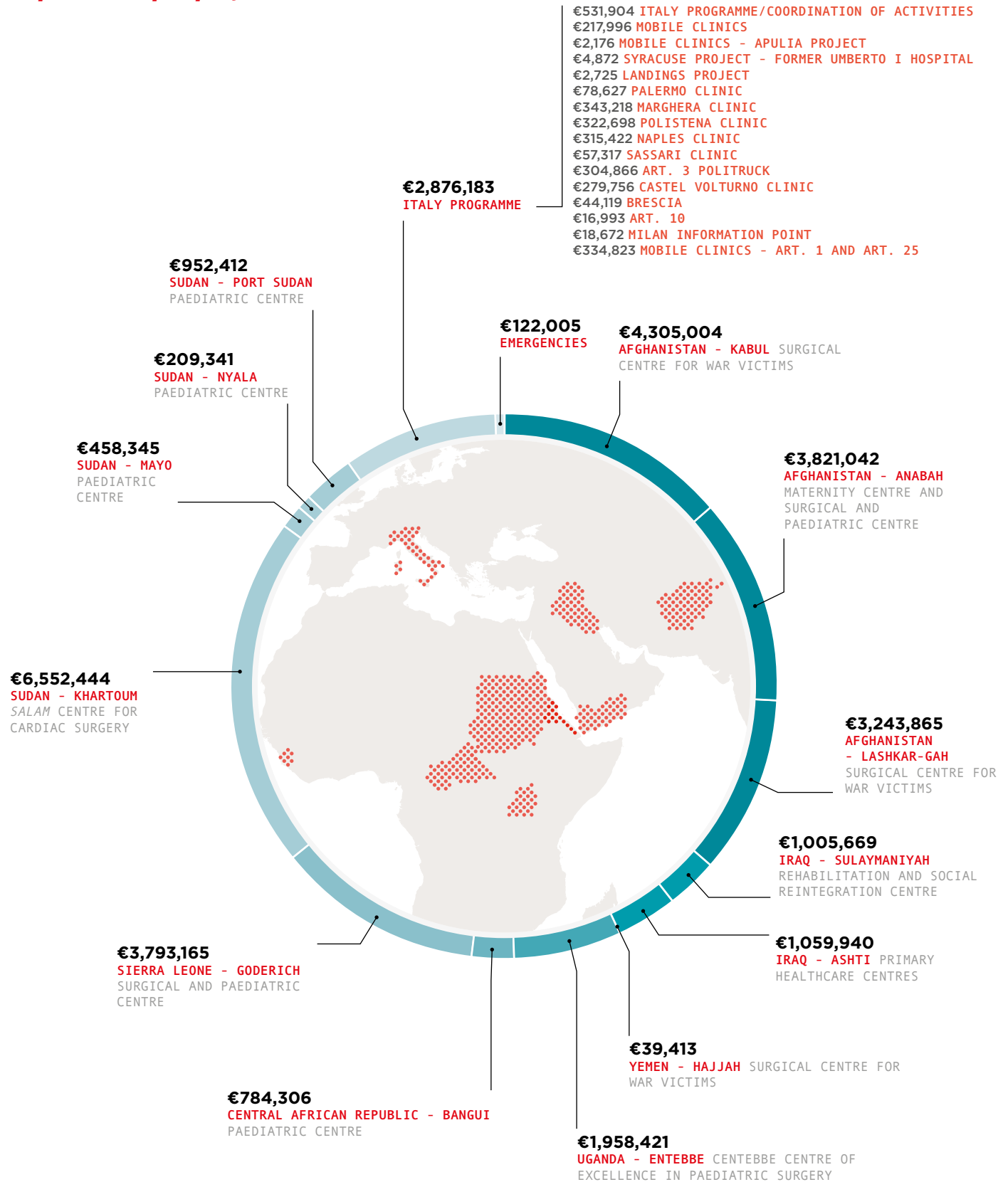
Item	2019	2018
Staff	275,246	129,615
Medical material and consumables	3,373	14
Construction, equipment and furniture	258	425
Renovation and maintenance	3,814	2,475
Staff food	7,733	2,457
Local transport (and material)	789	560
Fuel	21,856	17,252
Other (stationery, cleaning, banking costs, clothing, etc.)	3,998	4,021
Utilities	3,422	577
Rent	516	1,107
Insurance premiums	11,428	11,503
Communications	834	1,376
Change in remainders	1,555	-1,555
Total	334,823	169,827

Expenses

Analysis of expenses for current missions (%)



Expenditure per project (€)





ACTIVITIES IN ITALY

Structure and organisation

MILAN OFFICE

Humanitarian missions and support for them are primarily managed at our office in Milan. As of 31 December 2018, the total number of people working in the Milan office was approximately 191: 129 employees, three collaborators, 50 volunteers, nine trainees and six collaborators.

Organisational structure of the head office in Milan as of 31 December 2019:

- **President's office** 3 employees
- **Communications** (graphics - digital area - press - editorial office - school - events) 21 employees, 4 trainees, 3 collaborators, 2 volunteers
- **Fundraising initiatives** (private - companies - commercial - donor care) 14 employees, 1 trainee, 1 collaborator, 10 volunteers
- **Administrative office** (accounting - treasury - management control - reporting - purchases) 16 employees, 1 trainee, 4 volunteers
- **Office support services** (reception/switchboard - general services) 6 employees, 8 volunteers
- **Human resources office** 4 employees
- **EMERGENCY International** 2 employees, 1 collaborator, 1 trainee
- **Field Operations Department** (selection/recruiting - staff planning - administration and logistics - pharmacy and biomedical - projects and relations with institutions - building - IT/data analysis - medical division) 34 employees, 1 collaborator, 2 trainees, 3 volunteers
- **Italy programme organisation** 7 employees, 2 collaborators
- **Store room** 5 employees
- **IT office** 4 employees, 1 volunteer
- **Event and volunteer coordination office** (texts and coordination, fundraising groups and coordination - culture of peace - group accounting) 8 employees, 6 volunteers
- **Prevention and protection services** 2 employees
- **Supervisory body** 1 collaborator, 2 volunteers
- **Christmas shops** 3 employees, 11 volunteers

As for the gender distribution at the Milan office, there is a higher proportion of women among employees: women make up 65% of employees and men 35%. The average age of employees at the Milan office is 40 and the average length of time spent with the organisation is 4.4 years. This figure reflects the strengthening of the general support structure for humanitarian activities, set up in 2012 and set to continue over the coming years.

In 2019, besides signing up to school-work programmes, EMERGENCY hosted one person on a trial period and one person on probation from the Milan youth courts.

ROME OFFICE

The secondary office in Rome does work in the local area with full-time collaborators and volunteers.

On 31 December 2019 the office in Rome have about 12 volunteers alternating in weekly shifts, 12 employees and two trainees.

Organisational structure of the office in Roma as of 31 December 2019:

- **Office for general legal affairs and legacies** 3 employees
- **Volunteer coordination office** 3 employees, 4 volunteers
- **Administrative office** 1 employee
- **Store room** 3 employees, 1 volunteer
- **Christmas shops** 1 employee
- **Switchboard and reception** 4 volunteers
- **Fundraising** 1 employee, 2 trainees, 1 volunteer
- **Schools** 2 volunteers

The gender distribution of employees at the Rome office shows a higher number of men: nine employees are men (75%) and three women (25%). The average age of employees at the Rome office is 41 and the average length of time spent with the organisation is six years.

VENICE OFFICE

The secondary office in Venice does work in the local area and provides continuing medical education. As of 31 December 2019, the Venice office has one employee and two volunteers.

OTHER BASES FOR HUMANITARIAN PROJECTS

Besides our offices in Milan, Rome and Venice, we have:

- 7 employees and 1 professional collaborator at the clinic in Marghera
- 6 employees and 3 collaborators at the clinic in Polistena
- 3 employees and 5 collaborators at the clinic in Castel Volturno
- 4 employees, 2 collaborators and 1 freelance collaborator at the clinic in Ponticelli
- 7 employees and 2 collaborators in the Politruck in Milan
- 2 employees and 2 collaborators on the project in Latina
- 1 employee and 1 collaborator at the help point in Sassari
- 1 employee and 1 collaborator at the socio-medical help point in Brescia
- 3 collaborators and 2 freelance collaborators in the Minivan used in the earthquake project (Teramo and Macerata)
- 4 collaborators and 2 freelance collaborators in the Minivan used in the project in Ragusa
- 3 employees, 1 collaborator and 2 freelance collaborators on the ship *Open Arms* for search and rescue missions

The gender distribution on humanitarian projects in Italy tilts slightly in favour of women, who number 40 (61%) compared to 26 men (39%). The average age of employees working on humanitarian projects in Italy is 40 and the average length of time spent with the organisation is six years. There are seven workers at the clinic in Marghera, two at the clinic in Polistena, 35 at the mobile clinics, four

at the clinic in Castel Volturno, nine (non-medical) at the socio-medical information point di Brescia, five at the clinic in Ponticelli (Naples) and 20 (non-medical) at the information point in Sassari.

There are 17 employees, 101 collaborators and six freelance collaborators currently working on humanitarian missions outside Italy.

As for the gender distribution on the humanitarian projects outside Italy, there is a slightly higher proportion of men. There are 64 men (52%) and 59 women (48%). The average age of employees working in the humanitarian projects abroad is 43 years. The average time spent working on them is two years.

In March 2016, Rome city council informed EMERGENCY of its request for the return of premises used as a secondary office and formally granted by the council to the organisation since 2008, following EMERGENCY's reallocation of space at its own expense. The measure is part of a repossession campaign by the City of Rome, started by prefect commissioner Tronca and continued by the current administration. It is an indiscriminate request to all concessionaires for the return of property. This includes EMERGENCY, even though they are fully entitled to remain concessionaires for their premises, being an NGO recognised by the UN, as provided for in the same municipal licensing regulation (Item 5 of Resolution 140/2016), and having always regularly paid the concession fee determined by the City of Rome in accordance with current rules, as well as the entire renovation costs for the premises. Against that request, in May 2017 EMERGENCY was unfortunately forced to resort to TAR Lazio. Sadly, the matter remained unresolved at the end of 2019, and as the concession expires at the end of 2020, EMERGENCY decided to start looking for new places for its secondary office in Rome.

VOLUNTEERS AND GROUPS

EMERGENCY promotes a culture of peace, solidarity and respect for human rights, and organises fundraising activities, thanks to an extensive network of volunteers. Volunteers play an essential role in informing public opinion, raising awareness and encouraging local involvement in spreading a culture of peace by attending and organising conferences, meetings at schools and workplaces, initiatives, events and information stands. Volunteers carry out their own fundraising initiatives, make new contacts and work on the campaigns promoted by the organisation. They also provide vital support at the Milan and Rome offices, information points and in the Italy Programme's projects.

LOCAL GROUPS

COMPOSITION

EMERGENCY volunteers are extremely varied in their composition, the type of activities they do and the opportunities offered in their location.

To organise their activities more effectively, they are divided into local groups, which come together in area coordination groups and, in some cases, regional coordination groups.

ORGANISATION

Within each local group there are volunteers working on rotation as representatives for specific activities: coordination, accounting, fundraising, schools, public relations, settling in new volunteers, communications, events and so on.

To make things more effective and more closely link neighbouring or culturally similar areas, the local groups are supported by volunteer area coordinators (26 in total) who work in close contact with the volunteer coordination office to come up with activities, goals, training and operating models.

In December 2019 we had **2,112 volunteers (1,442 women and 670 men) spread among 141 local groups.**

All volunteers and work in local areas are recorded in a database (SICOV).

UNIVERSITY PROJECT

Since 2014, EMERGENCY has been involving and raising awareness among young people at the main Italian universities, organising events and public meetings. Seventeen student groups were set up in as many cities in 2018.

We've worked with a range of university associations, taking part in competitions and bringing EMERGENCY's plays to university seminar rooms.

'Fuori Aula' ('Outside the classroom') is one of our national events organised by young people and 2019 was its third edition. The theme that year was 'Happy birthday EMERGENCY!' and all funds raised went to projects in Afghanistan. Seventeen events were organised for 'Fuori Aula' and attended by 364 people (26 per event on average).

TRAINING

In January 2019 an annual meeting was held in Milan with volunteer representatives (176 volunteers representing 78 groups), and representatives and managers of various sectors of the organisation (president's office, Field Operations Department, communications, fundraising).

In February and March 2019, the annual training for all volunteers took place, with two meetings in Milan and one in Rome, in which about 470 volunteers from 97 local groups took part, including EMERGENCY Austria and EMERGENCY UK.

In November 2019 in Milan, we held our second national meeting for university students, 60 of whom attended.

ACTIVITIES

CULTURAL AND FUNDRAISING EVENTS

The volunteer groups raise funds and awareness, including through nationwide campaigns, all year round both locally and all over Italy, based on the opportunities in their local areas and (5x1000, donation texts, national day for recruiting members, '100 cene', Christmas with EMERGENCY).

Volunteers also do constant fundraising face to face with fundraising organisations. Volunteers were also involved in the Peace therapy project in 2019 in the cities and towns of Rome, Milan, Turin, Foligno and Cuneo. This project started in 2018 to spread the word of EMERGENCY's work through mobile multimedia installations. In 2019 local groups put on hundreds of initiatives all over Italy, including: EMERGENCY Days – public events held over a day or two and entirely given over to EMERGENCY's work – public meetings on topics that are important to the organisation, concerts, film screenings, book presentations, sporting events, lots of wine and food tastings, appearances at festivals and events put on by third parties, etc.

All initiatives are promoted through communication channels by EMERGENCY volunteers and the Italian events portal on <https://eventi.emergency.it>.

INFOPOINTS

Since 2012, EMERGENCY has opened Infopoints in Genoa, Milan and Turin, dedicated to promoting and spreading awareness of its activities to the public. These spaces allow supporters to engage with the organisation at any time, support projects by buying gadgets, make donations and participate in the various cultural activities offered during opening hours.

In 2018, 70 events were organised at Infopoints, including book presentations, screenings, meetings for young people, plays, concerts, themed meetings and workshops for adults and children.

They've hosted exhibitions on topics close to EMERGENCY's heart, by EMERGENCY itself, authors and other organisations.

Funds are raised at Infopoints by selling gadgets, signing people up for individual or regular donations, giving cards and getting contact details for future donors and volunteers. Total fundraising at all three Infopoints was €15,053.

100 CENE is a fundraising project with a gastronomic theme that combines the a fun, convivial atmosphere with the chance to support an EMERGENCY project. The campaign in March 2019 was supported by more than 120 restaurants throughout Italy, which made dinners for several thousand people, bringing in cash donations of €61,340 for EMERGENCY, besides the donations in kind that make events like this possible.

UN PANETTONE FATTO PER BENE is a fundraising project born in 2019 of a collaboration between EMERGENCY the company Galbusera, which came up with a special range of panettone for the organisation, sold through various channels, especially by local volunteer groups. They alone sold 7,812 panettones in December 2019. In total, including the cakes sold in Christmas markets and at company offices, the project sold 13,688 panettones and made €119,788.

THEATRE

EMERGENCY currently has three plays on in theatres, written and directed by Patrizia Pasqui and starring Mario Spallino and Matteo Palazzo: *Viaggio Italiano*,

Stupidorisiko and *C'era una volta la guerra*. Our theatre company is also at work on a new production, *Pia e Damasco*, which will star Silvia Napoletano and Matteo Palazzo under Patrizia Pasqui's direction.

EMERGENCY's theatre company was created to inform and make people reflect on the issues of war and poverty, and provide an opportunity to help promote and affirm essential human rights and the values of solidarity and peace.

In 2019, it put on 39 performances: 18 of ***Stupidorisiko***, 13 of ***Viaggio Italiano*** and eight of ***C'era una volta la guerra***, 21 of which were organised by other organisations, six by schools and 12 by local groups and the volunteer coordination office. About 4,000 people came to these plays. Promotion and distribution have brought 21 plays to festivals and other events, with agreements on ticket prices and preliminary agreements for plays in 2020. Local groups provided a smorgasbord of information and fundraising in the theatres and other performance spaces.

Paid admissions amounted to €20,306 (including VAT) and fundraising by groups through offers, gadgets and cards totalled €8,133 (total for events organised by groups and third parties). The plays performed by local groups allow volunteers to introduce EMERGENCY through theatre and thereby begin collaborations with organisations, universities, schools and local associations, involve the public, make new contacts, and find new volunteers and donors.

In 2019, volunteer groups were involved in finding places interested in putting on EMERGENCY plays. They succeeded, getting in contact directly with local organisations and organisers.

The groups also encouraged third parties, like university associations, to include our plays in their bids for competitions. We took part ourselves in 16 competitions in the world of theatre, and as a partner in one competition. Two of these we won. Third-party organisations included our plays in two university competitions, both of which they won.

In agreement with the schools office, in 2019 we decided to show the play *Stupidorisiko* in middle and high schools, and came up with 19 dates in the first three months of 2020.

NATIONAL MEETING

Every year, EMERGENCY organises a National Meeting that lasts three to four days. The event is held in a different city every year. In June 2019 the 17th National Meeting was held in Milan. Approximately 544 volunteers took part. Every event involved different artists and people from the worlds of theatre and culture and a huge audience was reached.

COMMUNICATIONS

WEBSITE AND LANDING PAGES

The website www.emergency.it is one of our best known communications tools and is used by the public, both in Italy and abroad, to find information on the organisation's activities and initiatives, donate to fundraising activities (online donations, 5x1000, Christmas initiatives, etc.), learn about opportunities to work with EMERGENCY, and to get to know the organisation more generally.

The website www.emergency.it is primarily oriented towards Italians and Italian speakers, but is also accessible to an international audience thanks to the English version. Countries with affiliate organisations may also have local websites. Landing pages were built for certain campaigns: several in April such as the 5x1000 campaign; in May for Mother's Day fundraising; and the 'Membership card' and 'Christmas - Victims of War' pages in October and December respectively.

SPECIAL ONLINE INITIATIVES

'A quiet revolution' mini-site

A mini-site was made in Italian and English with the report on the model in place at our Maternity Centre in Anabah, in Afghanistan. <https://aquietrevolution.emergency.it/#/introduction>

'Dove l'erba trema' mini-site

The 'Dove l'erba trema' ('Where the grass trembles') mini-site is an online showcase for the editorial project of the same name, created to explain EMERGENCY's work helping agricultural workers in Southern Italy. It was launched at the end of 2018 and the second and third chapters added in early 2019. The site can be visited at <https://dovelerbatrema.emergency.it/>.

Sustainability Report mini-site

In 2019 EMERGENCY worked on a Sustainability Report and a website for it. You can download the report from the site at <https://sustainability.emergency.it/>.

EMAIL LIST

NEWSLETTER

Allistante is EMERGENCY's online newsletter, sent out every week to subscribers to keep them up-to-date with the organisation's activities and events.

The newsletter is one of the main channels of communication with the organisation's supporters, keeping them informed about both humanitarian projects abroad and events at home.

The newsletter is yet another tool for reporting on the work we do and how we spend funds, as well as being a source of news on the organisation's campaigns, fundraising methods and initiatives.

Other email lists

As well as receiving news via the *Allistante* list,

subscribers to the mailing lists and donors who leave us their email addresses are contacted on specific occasions: for campaigns, appeals, particularly important events, local initiatives, and specific content releases.

Through the schools office, newsletters and specific messages are sent out to teachers.

SOCIAL MEDIA

Facebook is EMERGENCY's main online visibility tool. The 'EMERGENCY' page has around one million followers, the 'Gino Strada' page has over one million, and the 'Io sto con Emergency' page has almost 300,000.

As well as these, EMERGENCY also runs a number of specific-interest pages (e.g. 'Il Teatro di Emergency') and local pages (e.g. The 'Christmas Space' pages and the Infopoint pages). Volunteers are also guaranteed widespread presence on this platform via local group accounts.

EMERGENCY uses Facebook to inform the public about its work and for fundraising initiatives.

The organisation also has a large audience on Twitter, with over 600,000 followers.

EMERGENCY is also present on other platforms, including YouTube, Instagram and LinkedIn.

EMERGENCY JOURNAL

Three issues of the EMERGENCY quarterly magazine were published, the fourth issue being the Activity Report, which is also sent out to supporters.

Through its journal, EMERGENCY informs its supporters how its projects are going, how its funds are used and what its campaigns are.

Overall circulation in 2019 was approximately 1 million copies, 124,000 fewer than in 2018. It was decided to update the list of beneficiaries to streamline and contain printing and delivery costs.

Each copy of the magazine contains a pre-stamped postal donation form for donating either via the Post Office or by bank transfer (SSD) to EMERGENCY, with no bank charges to the donor.

ANNUAL ACTIVITY REPORT

The Activity Report for 2019 was produced in April.

Overall distribution was 250,000 paper copies in Italian, and 200,000 more sent electronically in place of the usual journal in March and, 50,000 more handed out by offices and groups at initiatives, events and dinners.

The Report was also published in English.

CAMPAIGNS AND COMMUNICATIONS

In 2019 the communications office worked on a range of communications and fundraising initiatives.

The 5x1000 campaign began in March, with the

production and circulation of postcards, visiting cards, leaflets, banners, and audio and visual materials. The slogan chosen was 'A declaration of humanity, a call inspired by the values of our organisation at a time of great discrimination against migrants and criminalisation of charities' work'. Autumn saw a membership recruitment campaign, 'Rights always', promoted both with printed material by volunteer groups and online with a dedicated video and social media campaign.

Much of the year's work mentioned the fact it marked 25 years since EMERGENCY's foundation. Specifically, we produced:

1. 'Zakhem | Wounds: when war comes home', a photo exhibition by Giulio Piscitelli of EMERGENCY's hospitals in Afghanistan. It was shown in Milan, Venice, London and the Festival of Ethical Photography in Lodi. The exhibition won first prize in the non-profit category at the ninth Word Report Award.
2. 'Guerra SpA - Soldi, droga, armi e sangue: economia dei conflitti: inchiesta in tre puntate (Italia, Afghanistan e Iraq)', an article born of a collaboration between EMERGENCY and Corriere della Sera, which unveils the best hidden side of war: the economic.
3. 'Design contro la guerra', a competition dreamt up by EMERGENCY and SOS Design, inviting designers, architects and anyone else involved in design to come up with settings, products or services that meet needs and desires not just in hospitals but in war zones in general. We received more than 150 projects from around the world.
4. 'Cara Tere': 10 years after the death of EMERGENCY's co-founder and first president Teresa Sarti Strada, we decided to remember her with a free concert in the garden of Casa EMERGENCY, starring Fiorella Mannoia and Paola Turci.
5. Virtual reality: 360° visor technology lets you visit an EMERGENCY project, the Centre of Excellence in Paediatric Surgery in Uganda.
6. 'A quiet revolution: the EMERGENCY Maternity Centre in Anabah and women's empowerment', EMERGENCY's report on its Maternity Centre in Anabah, in Afghanistan, looks at the impact of a free, specialist hospital on the health and social role of women both working and being treated there. It also examines how it offers a model to replicate in other parts of the country, and indeed other countries with scarce resources. The report has its own website and YouTube playlist and was presented in Milan, Brussels and Kabul.
7. A short film, *Ape regina*, made by Nicola Sorcinelli based on the screenplay that won the 2018 edition of the competition 'Una storia per EMERGENCY'. The film ran at the Alice nella Città film festival.
8. *Beyond the Beach: The Hell and the Hope*: presented at the 76th Venice Film Festival, this documentary from directors Graeme A. Scott and Buddy Squires shows the lives of EMERGENCY's humanitarian workers.
9. 'Schermi migranti' and 'D(i)ritti all'immagine': throughout 2019 at our offices in Milan and Venice and our Infopoints in Turin and Rome, we put

on literary and film collections, exhibitions and meetings on the topics of migration, inclusion, war and rights.

10. 'Ogni nome ha un significato' ('Every name has a meaning'): this video shows the impact of war on people's lives, sometimes so devastating as to rob them of all meaning, starting with something so simple yet so important: their names. This is the message EMERGENCY chose for the new year.
11. '25 anni di EMERGENCY': three videos on the founding and life of EMERGENCY in the words of the people who were there.

The communications office also produced promotional material for all our projects and work in Italy, with the help of the press and web office. The communications office also worked on running, organising and promoting events in the hall, the garden and the peace library, taking care of bringing in the public, internal work, rent and collaboration with third parties. Casa EMERGENCY saw concerts, exhibitions, conferences, screenings, book presentations, Milan weeks, seminars, training, third-party events and so on.

2019 NATIONAL MEETING - 'ON WAR AND PEACE' - MILAN, 28, 29 AND 30 JUNE

To mark its 25th birthday, EMERGENCY decided to organise its National Meeting in the heart of Milan, its native city.

The theme was everyday resistance, in the sense of ideas and experiences of solidarity, respect, awareness and action. A wide and very varied range of events and activities enlivened the city over the weekend of 28 to 30 June. There were nine public meetings, a play, an interactive tour, an exhibition, an Infopoint, a two-day mini-festival just for children and a concert. All the activities were held right in the middle of Milan, between the Dal Verme theatre, the Arena Civica in the middle of the Sempione Park, Via Dante, the Piccolo Teatro Grassi and Via Beltrami.

EMERGENCY's 25th National Meeting was attended by some significant guests, including Johanne Affricot, Luca Bottura, Amalia De Simone, Lyse Doucet, Sonia Garcia, Massimo Giannini, Maurizio Landini, Roberto Maccaroni, Pierfrancesco Majorino, Enrico Mentana, Rossella Miccio, Renzo Piano, Diego Bianchi, Elio, Nico Piro, Nancy Porsia, Giuseppe Sala, Lo Stato Sociale, Gino Strada, Il Terzo Segreto di Satira, Matteo Villa, Giulio Piscitelli, Nina Zilli, Daniele Silvestri, Nada, Luca Barbarossa and Chiara Galiazzo.

The choice to hold the event in Milan, and the impressive roster of guests, meant we could work with a range of institutions and companies, including in communications, among them the municipality of Milan, Radio Capital, Fondazione Cariplo, Fondazione Smemoranda, two Lombardy breweries, A2A, Best Western and Mi Tomorrow.

Attendance was large; we estimate that the concert drew 6,000 people, while about 5,000 filled the theatres and meetings.

ACTIVITIES IN SCHOOLS

The main activities coordinated by the schools office in Milan were: presentations and other tools for teachers and pupils; meetings in primary, middle and high schools and libraries; extracurricular initiatives for children and young people; projects with institutions, organisations, trusts and publishers; keeping speakers up-to-date, training new volunteers, and handling relations with contacted schools; starting collaborations with organisations, foundations and publishing houses; updating speakers, settling in and training new volunteers and supporting school groups throughout Italy.

Volunteers currently have 19 slide shows and two orientation and information documents available for primary, middle and high school teachers, with varied content according to age and topic area. Preparation and updating of the material are done by the schools office, which collects and studies the suggestions made by volunteers who are in daily contact with teachers and pupils. There are 87 school groups in Italy involved in organising classroom meetings.

In the 2018–2019 school year, speakers held 2,548 meetings in schools of all types. Volunteers were engaged in 12 meetings every school day, promoting a culture of peace, solidarity and respect for human rights, and giving information on the organisation's humanitarian activities, directly contacting about 60,000 people (pupils, parents and teachers).

The collaboration with Fondazione Prosolidar was renewed for the seventh edition of the Teresa Sarti Strada prize for primary and middle schools, with 97 schools from all over Italy taking part. The prize-giving ceremony was held in the halls of Fondazione Stelline's building in Milan, in collaboration with the organisation Libera, and attended by about 400 children, parents and teachers.

For this edition, marking 10 years since the death of Teresa Sarti Strada, there was a special prize, a guided tour of Casa EMERGENCY. To give continuity to primary school meetings and to reach families, a bookmark was designed to give children at the end of the meeting, on which the address of the homepage, www.lacartadellapace.it, is written. By signing up here, adults can stay informed about the organisation's activities and download a pack of playing cards for children.

On 29 October, the schools office ran the 'Principi attivi contro la guerra' event in collaboration with the communications company Unisona. The initiative for second-year pupils at high schools was carried out in 98 cinemas all over Italy and streamed live from Milan. Around 25,000 pupils and teachers took part. From May on the schools office was involved in content processing for the event, funding research at institutions and foundations, promotion of the event, and the involvement of students before and after the event. EMERGENCY volunteers were present in 62 classrooms during the live stream, providing information and answering pupils' questions.

Thanks to funding from Fondazione Cariplo, the office ran three initiatives to spread a culture of peace. The first was a mini-festival, Resistenza Gentile, held in Milan in June as part of EMERGENCY's 18th National Meeting. The office set up 14 workshops spread around two spaces over the last weekend in June. The second activity was a publication for children, 'Il viaggio di Cam', that tells the 25-year history of the organisation. The book was handed out to every primary school class we visited all over Italy in the 2019–2020 school year. The third activity was 'Medicine di pace', a competition that invited middle school children to come up with short videos on places they find peaceful. The competition came with a mini-kit for taking part, given to every pupil in every class visited by volunteers in Milan and the surrounding province.

The office began work linked to a financial project by AICS with a view to global citizenship education. They wrote a competition entry 'I colori di una nuova vita', in collaboration with the publishing house Tunué, for middle schools for the school year 2019–2020. Schools can take part with an abstract on the theme of migration, starting with three characters. The three best entries will be put in a comic book and handed out at 2020–2021 school meetings.

In collaboration with ISMU, we began work on organising and defining a training course for teachers, on the themes of war, civilian victims and migration. Also, thanks to the help of experts in live role-playing games, we came up with a game for middle and high school children, that teachers who've taken part in the training can use.

Once the content and expected results have been defined, we did workshops on mobile journalism in two out of six classes at the chosen high schools in Milan, Rome and Naples, with the help of two journalists who have a grasp of the techniques. The children will make short videos with interviews on the topic of migration.

For many years the schools office has been answering schools' requests for work experience, welcoming pupils who want to do it at EMERGENCY. In 2019, 31 young people were welcomed by the Milan office and 33 in Rome. The project involved four classes in Naples and five in Catanzaro.

The Schools Office independently manages the creation and submission of informational and promotional newsletters to the email addresses of teachers and schools. A database was created with teachers' contacts during school encounters (7,534 email addresses) and the public addresses of the schools on the Ministry of Education's website (10,204 email addresses).

After a reform made work experience compulsory for all schoolchildren, EMERGENCY decided to collaborate with CIPSI, an organisation that will be able to promote EMERGENCY's projects in relation to new directives.

They also coordinated the activities of the three volunteers chosen for the project, which was proposed in 2017 and approved in 2018. They also presented the new project.

FUNDRAISING INITIATIVES

In 2018, around 50% of the organisation's total income was from direct contributions (donations and 5x1000) from private individuals, amounting to €27,077,602 out of a total of €53,877,340. The 2019 figure for 5x1000 was €12,728,342, a 6% decrease on the previous year's total.

The total income from legacies was €6,9886,691, including donations taken but not belonging to the financial year, which

amounted to €3,219,937, a solid increase of 102% on the previous year's figure.

Total donations from private individuals, net of 5x1000, amounted to €14,349,259, an increase of 18% on 2017. This increase was due to individual and regular donations (up 13% on 2018). The number of regular donors went up especially in 2019. Regular donors are people who choose to support us continuously. It is thanks to their constant support that we can plan projects and make them sustainable in the long term. That is to say donors who choose to support us continuously and thanks to whom we can plan sustainable projects for the long term. We registered about 17,000 more donors in 2019 than in 2018, an increase of 42%, thanks in part to us working to acquire new regular donors and deepen their trust in us.

As for fundraising from companies, besides donations from various small and medium enterprises, including through the special programmes 'Azienda Amica di Emergency' and 'A Tavola con Emergency' and the Christmas initiative in collaboration with Galbusera, 'Un panettone fatto per bene', which sold 14,000 cakes, the following decided to renew their collaboration with EMERGENCY in 2018: American Express, involved since 2007 with its Club Membership Rewards; Unicoop Tirreno, which from 2011 to 2019 made it possible for its customers to donate charity points by supporting the policlinic in Palermo; Micys, a cosmetics company that owns the brand Pupa and has been supporting the Maternity Centre in Anabah for 10 years; and Fastweb, which has been working with EMERGENCY since 2012 and continues to allow its customers to support the Italy programme. These companies were joined by, among others, Humangest S.p.a., Trivago N. and Fabbro S.p.a. After work began on the site for the Centre of Excellence in Paediatric Surgery in Uganda, we began to make different agreements with companies involved in the construction. Among the most important are Agatos, AGC, Alessio tubi, Castelli Food, Duferdofin - Nucor, KSB Italia S.p.A, Ingretech, J&A Consultants, Elettronica Santerno SpA, Enel Greenpower, Gruppo Mapei, Gruppo Performance in Lighting, Maeg Costruzioni S.p.A, Milani Spa, Pellini Industrie, Performance in Lighting, Perin Generators Group, R&C Termoidraulica Srl, Resstende, Safic Alcan, Schneider Electric, Schüco, Tecnotubi, Thema and Zinchitalia S.p.A. At the end of the year a fundraising

dinner was held for Entebbe, attended by 90% of the companies that had supported the building project, in recognition and appreciation of the initiative.

The Centre of Excellence in Paediatric Surgery received total donations of €320,000 from companies in 2019. The information contained herein refers to companies that have authorised the dissemination of data on their support, as they have not requested that it be kept confidential.

TRANSFER OF GOODS AND SERVICES

Revenues from transfer of commercial goods and services of modest value in 2019 totalled €1,828,777, an increase of 22% on the previous year, of which: 6% came from local groups' work; 67% from Christmas information and awareness points; and around 28% from websites (shops, festive events and Christmas special). In 2019, Christmas information points were set up in 15 Italian cities and raised income of €1,004,318 (in addition to €22,618 in donations).

CONTRIBUTIONS FROM FOREIGN AND OTHER ORGANISATIONS AND FOUNDATIONS

Organisations outside Italy affiliated with EMERGENCY donated a total of €1,653,516, mostly in support of the Salam Centre for Cardiac Surgery and the Centre for Paediatric Surgery in Entebbe, in Uganda.

FUNDRAISING: PROBLEMS AND PERSPECTIVES

As mentioned in the introduction, the overall fundraising figure for 2018, including donations to the new hospital in Uganda, increased by about 15%.

The main entries relate to the support traditionally attributed to individual donations, including the 5x1000 in addition to institutional giving, government contributions, fundraising on a broader level, and legacies. We are keeping a close eye on Italy's general economic situation, however, and the change in public opinion in some quarters to humanitarian operations and respect for human rights. Our commitment to diversifying and consolidating funds for the organisation remains, starting with continuous forms of support.

As can be seen, throughout the year funding resulting from 5x1000 for the financial year 2017 was disbursed and recorded, to the tune of €12,728,342. Also in the year in question, EMERGENCY had the highest charity donation amongst all not-for-profit and voluntary organisations, with 356,672 donors, a slight decrease of about 23,001. Dividing up the sum received by the number of donors, it can be seen that the amount per single donor is approximately €34, which is essentially identical to the previous year's amount.

INCIDENCE OF OPERATING COSTS

The cost of managing the organisation in 2018 was 6.93%, yet again well under the 10% threshold EMERGENCY regards as 'virtuous'. The calculation takes into account donations received for the hospital in Uganda. As this is still under construction, they were not included in the income statement. In 2019, the item with the biggest financial impact was again the cost of personnel (wages and related costs). To be added to this are the rental costs for warehouses in Milan and Rome, and utility consumption expenses and rental costs for the offices in Milan, Rome and Venice.

The incidence of operating costs is determined in relation to the amount of income, i.e. a 'variable' is compared with a 'constant' (the most representative of these being the cost of employment).

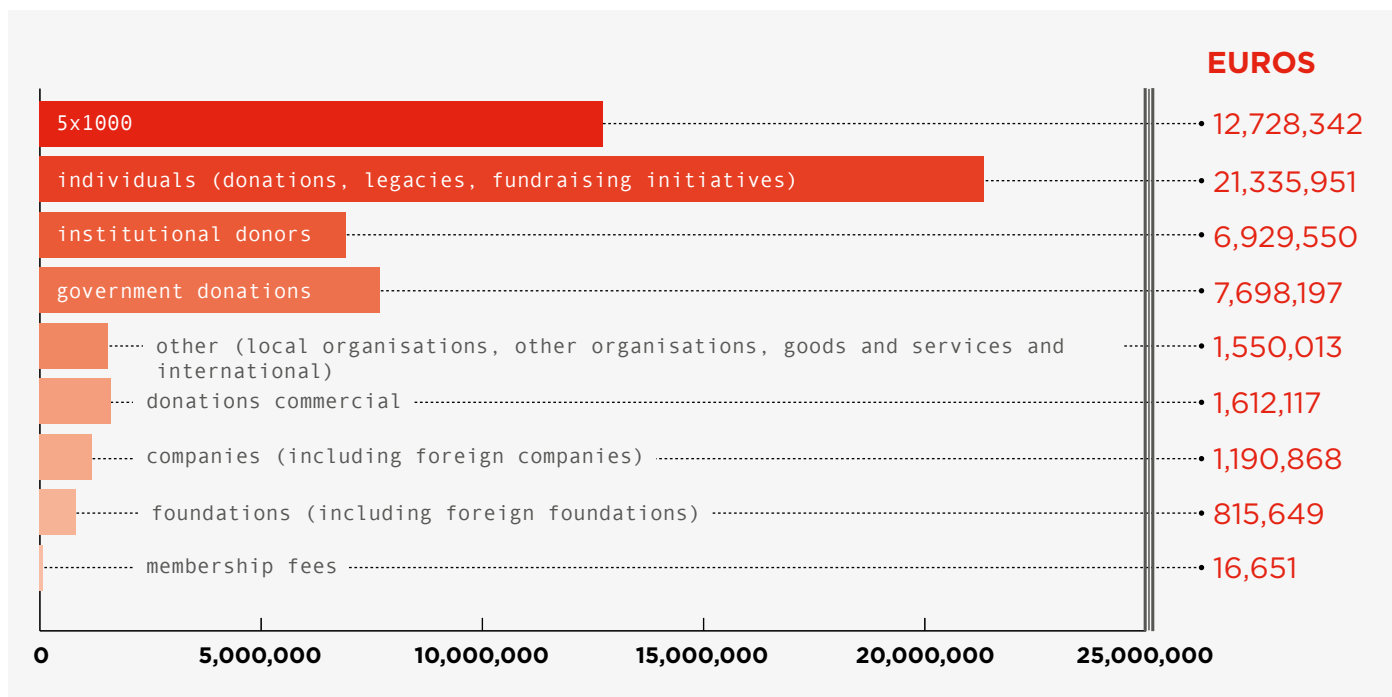
USE OF PROVISIONS

Funds of €500,000 from the fund for future missions were used that had been set aside from the contribution from Fondazione Prosolidar.

They covered some of the costs of building the hospital in Uganda. The total for the fund for future missions was felt to be appropriate given the needs at play and therefore did not change from the previous year, remaining at a total of €1,500,000. This fund was set up the Sudanese government fail to pay their promised share to run the Centre for Cardiac Surgery.

As for provisions, the amounts relate to the setting up of a risk fund lest a funding body fails to pay any of its donations for a project in Afghanistan, as a result of certain costs that have been recorded but not felt to be admissible as funds. The amount for this provision was calculated at 50% of the total amount of contributions still to be paid, amounting to €213,450.

The fund already planned the previous year was adjusted for costs related to electrical appliances for the hospital in Goderich, in Sierra Leone, quantified in 2019 and amounting to a further €33,190. Of this fund, €8,551 was used in 2019. The difference, €9,479, relates to the provision for a share replacing the severance pay for amounts due to collaborators, in implementation of the 2019 internal policies on work.



BUDGET – COST AND REVENUE PROJECTIONS 2020

Revenues and costs	Budget
Revenues	
Total fundraising for offices and groups	31,232
Total government contributions	6,393
Funds from institutions	12,132
Total for Uganda project	3,542
Donation of assets/services/other revenues	
Total revenues	53,299
Project costs	
Emergencies	500
Italy programme	2,411
Afghanistan	10,326
Iraq	1,544
Sierra Leone	3,268
Sudan	9,670
Central African Repubblica	-
Uganda (construction)	1,617
Uganda (start-up)	779
Uganda (running costs)	3,654
Yemen	4,606
Strategic plan	200
Total project costs	38,575
Project support costs	
Store room	404
Field Operations Department	2,174
Total project support costs	2,578
Fundraising and communications costs	
Fundraising	3,670
EMERGENCY International	279
Communications	2,259
Local	751
Events	760
Development of office events	45
Total fundraising and communication costs	7,764

General support costs	
President's office	249
Human resources	285
Legal	159
IT	371
Structure	711
Administration	930
Security	148
General services	120
Reception and switchboard	106
Total general support costs	3,078
Other amortisation costs	1,350
Total general and project support costs	53,345
Cost/revenue margin	-46

The above items include all of the costs attributable to each humanitarian project and for each office in Italy (domestic and international staff salaries, assets, purchases of goods and services, utilities, leases, etc.) and represent the 2019 budget revised and approved by the Board of Directors.

We invite the General Meeting to approve the financial statements as prepared by the Board of Directors.

Rosa Miccio
President



BALANCE SHEET AND INCOME STATEMENT

ASSETS

A) FIXED ASSETS

A.I - INTANGIBLE FIXED ASSETS	2019	2018	ref. p. 68
1) START-UP AND EXPANSION COSTS	-	-	
2) RESEARCH, DEVELOPMENT AND PUBLICITY COSTS	47,285	24,499	
3) INDUSTRIAL PATENTS AND INTELLECTUAL PROPERTY RIGHTS	26,906	43,848	
4) CONCESSIONS, LICENCES, TRADE MARKS AND PATENTS	33,080	58,791	
5) OTHER	4,460,837	4,677,905	
6) ASSETS UNDER DEVELOPMENT AND ADVANCES	-	-	
TOTAL A.I	4,568,107	4,805,043	
A.II - TANGIBLE FIXED ASSETS USED ON MISSIONS	2019	2018	ref. p. 69
1) LAND AND BUILDINGS	17,158,101	17,155,044	
2) HOSPITAL PLANT AND EQUIPMENT	1,706,022	1,640,843	
3) HOSPITAL EQUIPMENT	10,090,725	9,317,442	
4) OTHER ASSETS	12,101,098	11,321,132	
5) ASSETS UNDER DEVELOPMENT AND ADVANCES	16,894,204	11,097,595	
6) - AMORTISATION FUNDS	-38,780,738	-38,045,136	
TOTAL A.II	19,169,411	12,486,921	
A.III - TANGIBLE FIXED ASSETS USED IN GENERAL SUPPORT	2019	2018	ref. p. 71
1) LAND AND BUILDINGS	1,310,183	935,756	
2) PLANT AND EQUIPMENT	25,445	17,692	
3) EQUIPMENT	106,133	106,133	
4) OTHER ASSETS	1,558,461	1,537,970	
5) ASSETS UNDER DEVELOPMENT AND ADVANCES	12,844	55,659	
6) - AMORTISATION FUNDS	-1,070,582	-925,297	
TOTAL A.III	1,942,483	1,727,913	
A.IV - FINANCIAL ASSETS	2019	2018	ref. p. 75
1) SHARES	20,147	19,648	
2) OTHER SECURITIES	-	-	
3) PAYABLES	2,500,000	3,500,000	
TOTAL A.IV	2,520,147	3,519,648	
TOTAL FIXED ASSETS (A)	28,200,149	22,539,525	

B) CURRENT ASSETS

B.I - PAYABLES	2019	2018	ref. p. 75
1) FROM SUPRA-NATIONAL BODIES	-	-	
2) FROM PUBLIC BODIES	-	-	
3) ACCOUNTS FOR MISSIONS	-	-	
4) FOR 5X1000 FUNDS	-	-	
5) FROM THE TREASURY	70,746	62,735	
6) FROM OTHERS	2,932,092	2,455,695	
6) FROM OTHERS, DUE IN OVER 12 MONTHS	390,000	780,000	
TOTAL B.I	3,392,837	3,298,430	
B.II - REMAINDERS	2019	2018	ref. p. 77
1) MEDICINE AND MEDICAL MATERIAL	2,011,511	3,039,655	
2) MATERIAL FOR PROSTHESES	321,200	302,494	
3) OTHER MATERIAL ON MISSIONS	63,471	728,878	
4) MATERIAL FOR FUNDRAISING	402,700	507,041	
5) OTHER MATERIAL	-	58,489	
6) ONGOING MISSIONS	-	-	
TOTAL B.II	2,798,883	4,636,557	
B.III - FINANCIAL RESOURCES	2019	2018	ref. p. 77
1) MONEY AND VALUE RECEIVED	361,337	370,932	
2) BANK AND POSTAL DEPOSITS	-	-	
A - BANK AND POSTAL DEPOSITS FOR SPECIFIC MISSIONS	14,303,818	6,451,390	
B - ON-SITE BANK AND POSTAL DEPOSITS FOR SPECIFIC PROJECTS	2,544,875	2,219,623	
C - OTHER BANK AND POSTAL DEPOSITS	8,125,151	9,219,119	
3) SHORT-TERM SECURITIES	-	-	
4) OTHER SHORT-TERM RESOURCES	-	-	
TOTAL B.III	25,335,182	18,261,063	
TOTAL CURRENT ASSETS (B)	31,526,902	26,196,051	

C) ACCRUED AND DEFERRED INCOME

C - ACCRUED AND DEFERRED INCOME	2019	2018	ref. p. 78
1) ACCRUED INCOME	-	1,296	
2) DEFERRED INCOME	324,408	307,419	
TOTAL C	324,408	308,715	
TOTAL ASSETS	60,051,459	49,044,291	

LIABILITIES

A) NET WORTH

	2019	2018	ref. p. 78
I. DONATION FUND	8,801	8,801	
II. RESERVES FROM DONATIONS	-	-	
A - FOR CAPITAL ASSETS	31,718	31,718	
B - FOR NON-CAPITAL ASSETS	1,117,143	742,716	
III. RESERVES FROM MANAGEMENT ADVANCES FOR PREVIOUS YEARS	24,050,390	24,026,345	
IV. RESERVES FROM SPECIFIC MANAGEMENT ADVANCES FOR PREVIOUS YEARS	-	-	
V. OTHER RESERVES	-	-	
VI. SURPLUS/DEFICIT FOR PREVIOUS YEARS	-	-	
VII. MANAGEMENT SURPLUS/DEFICIT FOR PREVIOUS YEARS	160,350	24,045	
TOTAL A	25,368,401	24,833,625	

TOTAL (A)	25,368,401	24,833,625
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B) TIED ASSETS - Funds for risks and expenses

	2019	2018	ref. p. 79
1) FOR RENEWING EQUIPMENT	-	-	
2) FOR FUTURE MISSIONS	780,000	1,280,000	
3) FOR ONGOING MISSIONS	1,500,000	1,500,000	
4) FOR TAXES	-	-	
5) FOR PENSIONS AND SIMILAR	383,100	373,621	
6) OTHER	456,698	218,609	
TOTAL B	3,119,798	3,372,230	

TOTAL (B)	3,119,798	3,372,230
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C) DEBTS

C.I FOREIGN DEBTS FOR MISSIONS		2019	2018	ref. p. 80
1) DEBTS FOR FINANCING MISSIONS		274,514	-	
2) DEBTS FOR FINANCING MISSIONS DUE IN OVER A YEAR		935,771	-	
3) ADVANCE CONTRIBUTIONS FOR MISSIONS		-	-	
4) DEBTS TO BANKS		-	-	
5) DEBTS TO OTHER FINANCERS		-	-	
6) DEBTS TO LOCAL SUPPLIERS		299,616	350,131	
7) DEBTS TO MISSION STAFF AND MISSION SUPPORT STAFF		549,433	539,571	
8) SEVERANCE PAY FOR MISSION SUPPORT STAFF (SEVERANCE PAY FUND)		712,797	580,467	
9) DEBTS TO OTHERS		-	-	
TOTAL C.I		2,772,132	1,470,169	

C.II DEBTS FOR CULTURAL ACTIVITIES, ORGANISATIONAL STRUCTURE AND SUPPLIES		2019	2018	ref. p. 80
1) DEBTS TO BANKS		282,848	310,344	
A - DEBTS TO BANKS DUE IN OVER A YEAR		2,969,902	3,568,966	
2) DEBTS TO OTHER FINANCERS		-	-	
3) DEBTS TO SUPPLIERS FOR MISSIONS		3,611,116	3,447,070	
4) DEBTS TO STAFF IN THE ORGANISATIONAL STRUCTURE		186,022	202,902	
5) DEBTS TO SOCIAL SECURITY INSTITUTIONS		344,738	324,901	
6) SEVERANCE PAY FOR FACILITY STAFF (SEVERANCE PAY FUND)		766,226	658,702	
7) TAX PAYABLES		291,368	256,226	
8) DEBTS TO OTHERS		3,297,828	1,350,219	
TOTAL C.II		11,750,046	10,119,330	

TOTAL (C)	14,522,178	11,589,498
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D) ACCRUED AND DEFERRED INCOME

	2019	2018	ref. p. 81
1) ACCRUED INCOME	11,165	8,401	
2) DEFERRED INCOME	17,029,917	9,240,537	
TOTAL D.I	17,041,082	9,248,938	

TOTAL (D)	17,041,082	9,248,938
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TOTAL LIABILITIES	60,051,459	49,044,291
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MEMORANDUM ACCOUNTS

FREELY RE-ASSIGNABLE ASSETS	-	-
THIRD-PARTY ASSETS	-	-
SURETIES	498,323	634,918
TOTAL MEMORANDUM ACCOUNTS	498,323	634,918

INCOME STATEMENT

A) REVENUE

A - FUNDRAISING	2019	2018	ref. p. 83
1) DONATIONS AND CONTRIBUTIONS	24,989,515	22,926,052	
2) REVENUE FROM FUNDRAISING OPERATIONS	-	-	
A - FROM 5X1000	12,728,343	13,547,812	
B - OTHER	338,743	270,501	
3) REVENUE FROM LIQUIDATION OF SUCCESSIONS OR SALE OF ASSETS FROM INHERITANCE OR DONATION	3,766,754	3,463,482	
4) REVENUE FROM COMMERCIAL ACTIVITY	-	-	
A - FOR SALE OF ASSETS	1,828,777	1,495,795	
B - FOR PROVISION OF SERVICES	34,918	55,154	
C - OTHER REVENUE	151,853	84,162	
TOTAL A	43,838,903	41,842,957	
TOTAL REVENUE (A)	43,838,903	41,842,957	

B) FUNDRAISING EXPENSES

	2019	2018	ref. p. 87
5) EXPENSES FROM ORGANISING FUNDRAISING	2,803,419	1,801,360	
6) EXPENSES FROM COMMERCIAL ACTIVITY	930,204	925,875	
7) CHANGE IN INVENTORIES OF MATERIALS FOR FUNDRAISING OPERATIONS	60,094	196,634	
TOTAL B	3,793,717	2,923,869	

C) EXPENSES FROM ACTIVE MISSIONS

	2019	2018	ref. p. 88
8) FOR MEDICINE AND MEDICAL MATERIAL	6,080,438	6,118,744	
9) FOR RAW MATERIALS FOR PROSTHESES	304,020	263,668	
10) FOR GENERAL SUPPLIES	1,597,824	1,484,705	
11) FOR OTHER MATERIAL	2,374,352	2,643,279	
12) FOR SERVICES	3,914,682	4,289,092	
13) FOR USING THIRD-PARTY ASSETS	807,449	780,979	
14) FOR STAFF AT ACTIVE MISSIONS:			
A - PAYMENT OF EMPLOYEES	2,750,529	2,706,742	
B - COMPENSATION FOR LOCAL AND INTERNATIONAL STAFF	10,063,187	10,747,394	
C - SOCIAL SECURITY EXPENSES	1,225,591	1,110,889	
D - STAFF INSURANCE PREMIUMS	274,210	257,254	
E - SEVERANCE PAY	187,507	187,135	
F - OTHER COSTS	330,995	383,439	
15) EXPENSES FROM VARIOUS ACTIVE MISSIONS	184,237	552,130	
15B) EXTRAORDINARY EXPENSES AND REVENUES FOR MISSIONS	103,846	794	
TOTAL	30,198,867	31,526,245	
16) AMORTISATIONS AND DEPRECIATIONS			
A - AMORTISATIONS OF INTANGIBLE ASSETS	424,068	209,947	
B - AMORTISATIONS OF TANGIBLE ASSETS	923,974	803,505	
C - OTHER DEPRECIATIONS OF ASSETS	-	-	
D - DEPRECIATIONS OF CREDIT INCLUDED IN CURRENT ASSETS AND CASH EQUIVALENTS	-	-	
17) CHANGES IN REMAINDERS FOR MEDICINE, MEDICAL MATERIAL, MATERIAL FOR PROSTHESES AND SUPPLIES	1,674,844	-258,969	
18) RISK PROVISIONS	-	-	
19) OTHER PROVISIONS	256,120	133,098	
TOTAL	3,279,006	887,580	
TOTAL C	33,477,873	32,413,825	

D) EXPENSES FROM PUBLISHING, CULTURAL ACTIVITY AND RUNNING LOCAL GROUPS

	2019	2018	ref. p. 90
20) FOR BUYING AND PRODUCING MATERIAL FOR CULTURAL AND EDUCATIONAL ACTIVITIES	356,491	344,662	
21) FOR SERVICES	860,184	964,715	
22) FOR USING THIRD-PARTY ASSETS	397,781	226,019	
23) FOR STAFF			
A - PAYMENT OF EMPLOYEES	859,748	873,220	
B - COMPENSATION FOR LOCAL AND INTERNATIONAL STAFF	-	-	
C - SOCIAL SECURITY EXPENSES	247,156	233,148	
D - STAFF INSURANCE PREMIUMS	3,942	4,039	
E - SEVERANCE PAY	63,620	63,281	
F - OTHER COSTS	42,797	136,123	
24) VARIOUS EXPENSES FROM RUNNING CULTURAL ACTIVITIES	36,726	21,971	
24B) EXTRAORDINARY EXPENSES AND REVENUES FOR CULTURAL ACTIVITIES	10,198	4,516	
TOTAL	2,878,642	2,871,694	
25) AMORTISATIONS AND DEPRECIATIONS			
A - AMORTISATIONS OF INTANGIBLE ASSETS	29,851	30,421	
B - AMORTISATIONS OF TANGIBLE ASSETS	14,589	13,069	
C - OTHER DEPRECIATIONS OF CREDIT INCLUDED IN CURRENT ASSETS AND CASH EQUIVALENTS	-	-	
26) CHANGES IN REMAINDERS FOR MATERIAL FOR CULTURAL ACTIVITIES	99,880	-14,137	
27) RISK PROVISIONS	-	-	
28) OTHER PROVISIONS	-	-	
TOTAL	144,320	29,353	
TOTAL D	3,022,962	2,901,047	

TOTAL EXPENSES (B + C + D)

40,294,552

38,238,741

RESULT OF INSTITUTIONAL ACTIVITY (A - B - C - D)

3,544,351

3,604,216

E) EXPENSES FROM MANAGEMENT AND SUPPORT ACTIVITIES

	2019	2018	ref. p. 91
29) FOR BUYING PUBLISHING MATERIAL AND MATERIAL FOR SUPPORT WORK	55,310	153,481	
30) FOR SERVICES	846,680	856,856	
31) FOR USING THIRD-PARTY ASSETS	274,491	256,715	
32) FOR STAFF			
A - PAYMENT OF EMPLOYEES	1,305,662	1,233,497	
B - COMPENSATION FOR COLLABORATORS	-	-	
C - SOCIAL SECURITY EXPENSES	375,387	323,028	
D - INSURANCE PREMIUMS	6,765	10,595	
E - SEVERANCE PAY	94,560	90,098	
F - OTHER COSTS	86,995	76,136	
33) VARIOUS EXPENSES FOR MANAGING STRUCTURE	75,106	43,664	
33B) EXTRAORDINARY EXPENSES AND REVENUE FOR SUPPORT WORK	20,043	-85,233	
TOTAL	3,140,998	2,958,837	
34) AMORTISATIONS AND DEPRECIATIONS			
A - AMORTISATIONS OF INTANGIBLE ASSETS	175,479	183,831	
B - AMORTISATIONS OF TANGIBLE ASSETS	152,923	143,679	
C - OTHER DEPRECIATIONS OF ASSETS	-	-	
D - DEPRECIATIONS OF CREDIT INCLUDED IN CURRENT ASSETS AND CASH EQUIVALENTS	-	-	
35) CHANGES IN REMAINDERS FOR SUPPORT MATERIAL	2,856	10,434	
36) RISK PROVISIONS	-	-	
37) OTHER PROVISIONS	-	235,531	
TOTAL	331,258	573,475	
TOTAL E	3,472,256	3,532,312	

OPERATING RESULT (A - B - C - D - E)

72,095

71,905

F) FINANCIAL REVENUE AND EXPENSES

	2019	2018	ref. p. 92
38) REVENUE FROM SHARES	-	-	
39) OTHER FINANCIAL REVENUE			
A - FROM CREDIT LISTED UNDER ASSETS	-	-	
B - FROM SECURITIES LISTED UNDER ASSETS	-	-	
C - FROM SECURITIES LISTED UNDER CURRENT ASSETS	-	-	
D - INTEREST INCOME	7,974	32,170	
E - REVENUE OTHER THAN THE ABOVE	-	-	
F - PROFITS FROM FOREIGN CURRENCY TRANSFERS	177,905	63,953	
G - PROFITS FROM OPERATIONS IN FOREIGN CURRENCIES	-	-	
TOTAL	185,880	96,122	

	2019	2018	ref. p. 92
40) INTEREST AND OTHER FINANCIAL CHARGES			
A - INTEREST EXPENSE ON MEDIUM/LONG-TERM FUNDS	-48,965	-38,746	
B - INTEREST EXPENSE ON SHORT-TERM FUNDS	-297	-1,639	
C - LOSSES FROM FOREIGN CURRENCY TRANSFERS	-	-73,527	
D - LOSSES FROM OPERATIONS IN FOREIGN CURRENCIES	-	-	
TOTAL	-49,262	-113,912	
TOTAL F	136,618	-17,790	

RESULT BEFORE TAXES (A - B - C - D - E ± F ± G)

208,713

54,115

H) TAXES ON INCOME FOR THE YEAR

	2019	2018	ref. p. 93
43) TAXES ON INCOME FOR THE YEAR	48,365	30,070	
TOTAL H	48,365	30,070	

RESULT FOR THE YEAR (A - B - C - D - E ± F ± G - H)

160,350

24,045



EXPLANATORY NOTES

INTRODUCTION

Dear members,

The financial statement as at 31 December 2019 of 'EMERGENCY ONG ONLUS', a charity with registered offices at Via Santa Croce 19, Milan (hereinafter 'EMERGENCY' or the 'Organisation'), reports a positive result of €160,350 that is discussed in the remainder of this document.

ACTIVITIES OF THE ORGANISATION

EMERGENCY is a non-governmental organisation recognised pursuant and consequent to Law 125/2014. The organisation is on the official public list of civil organisations and other non-profit entities kept by Agenzia Italiana per la Cooperazione allo Sviluppo (AICS) and the list of Onlus held by the Lombardy regional director of the Italian Revenue Agency.

EMERGENCY is a recognised organisation included in the register of legal persons at the Prefecture of Milan on 28/04/2005 under order number 594, p. 973, volume III. The Organisation is also on the 'Register of organisations and entities that carry out activities in support of immigrants', first section, no. A/662/2009/MI. This registration recognises the work performed in support of immigrants, initially at the general and specialist Outpatient Clinic in Palermo and subsequently at other facilities in Italy: the general Outpatient Clinics in Marghera, Polistena, Castel Volturno, Naples, Sassari, the socio-medical information point in Brescia, and the various Mobile Clinics.

Pursuant to its Charter, the objectives of the Organisation are to:

- promote a culture of peace and solidarity, partly through local voluntary work;
- promote human rights, partly through initiatives to promote them;
- Intervene in war zones with humanitarian initiatives for victims of armed conflicts (particularly civilians), the wounded and all those who suffer the other social consequences of conflicts and poverty, such as hunger, malnutrition, disease and lack of medical care and education;
- help the victims of natural disasters.

CRITERIA FOR WRITING THE FINANCIAL STATEMENT

Italian regulations and jurisprudence do not contain rules governing the form and content of the financial statements of non-profit organisations, with the exception of Legislative Decree no. 117 of 3 July 2017 (the third sector code), art. 13 of which allows for new schemes for third-sector organisations, which have currently still not been approved by the relevant authorities.

In order to address the broad absence of regulations governing the financial statements of these organisations, the 'Commission for non-profit organisations' established by Consiglio Nazionale Dottori Commercialisti ed Esperti Contabili (CNDCEC) has issued two documents on the subject. These provide indications and suggested guidelines and standards for preparing the financial statements of charities and non-profit organisations in general, while also establishing a system for reporting the summary results of non-profit organisations.

In addition, on 11 February 2009, Agenzia per le Onlus (the charities agency, established consequent to art. 1 of the Prime Ministerial Decree dated 26 September 2000, as an agency for the control of non-commercial entities and non-profit organisations that are socially useful) approved 'guidelines and formats for preparing the financial statements of non-profit entities', as a coordinating act pursuant to art. 3.1.a of Prime Ministerial Decree no. 329 dated 21 March 2001.

The documents mentioned are non-binding for non-profit entities and therefore, for our Organisation, represent an important point of reference for the preparation of financial statements, which may be prepared in the forms deemed most appropriate and suitable, to the different work carried out.

Under the decree of 5 March 2020, pursuant to art. 13, paragraph 3, of Legislative Decree no. 117 of 3 July 2017, when third-sector organisations are drawing up financial statements they must adopt the models for balance sheets, management reports and mission reports in art. 13, paragraph 1, as well as the cash accounting model in art. 13, paragraph 2.

The provisions therein apply to all financial statements from the year after that of the provisions' publication onwards, in other words beginning with the 2021 financial statement.

The financial statement formats proposed by CNDCEC and Agenzia per le Onlus represent an important point of reference but nevertheless are deemed insufficient to explain the detailed activities carried out by the Organisation.

Given the above, the Organisation has decided to adopt the regulations established in the Italian Civil Code for limited companies, Italian accounting standards and the recommendations made by the relevant commissions, all suitably adapted and without adopting any of the formats proposed. The presentation of the financial statements, therefore, takes appropriate account of the specific operational, economic and organisational characteristics of the Organisation. The recommendations issued by CNDCEC for the accounting treatment of donations, legacies and other gifts have been applied.

The financial statements as at 31/12/2018, of which these explanatory notes are an integral part pursuant to art. 2423, paragraph 1, of the Italian Civil Code, agree with the accounting records, which have been kept properly. They have been prepared in compliance with arts. 2423, 2423-ter, 2424-bis and 2425-bis of the Italian Civil Code, using

preparation criteria consistent with those established in art. 2423-bis, paragraph 1, of the Italian Civil Code and preparation criteria consistent with those established in art. 2426 of the Italian Civil Code.

In the present financial statement, with a special focus on the division by business area, it was considered appropriate to maintain, for this year, a separate indication of such income and charges. In the preparation of the financial report, the principle of competence was adopted and, therefore, the effect of transactions and other events were accounted for and attributed to the period to which they relate, and not to the period in which the transaction took place (receipts and payments). Exceptions are only made to this criterion if the available related information is not sufficiently certain and precise.

The measurement criteria adopted comply with the provisions of art. 2426 of the Italian Civil Code and are comparable with those adopted in prior years.

The classification of the financial statements takes into account the objectives of the Organisation (absence of the profit motive), the activities carried out and the absence of a format imposed by law. The account items grouped together in the balance sheet and income statement are described in these explanatory notes. When significant, the changes between years are also discussed. In addition:

- The individual account items are measured prudently and on a going concern basis, keeping in mind the economic functions of the assets and liabilities considered.
- Profits are only recognised if actually realised during the year.
- Income and costs are recorded based on the accrual method, regardless of when the related cash flows take place.
- Dissimilar items included in the various financial statement items are measured separately.

The financial statement is expressed in euros (EUR) and is comparable with the previous year's statement. Cost-centre accounting was adopted in the year ending 31/12/2014: this resulted in a change from general ledger accounting to cost accounting. This management tool has made it possible to control and, consequently, contain business costs and improve the efficiency of operations. In this way, it is possible to determine with sufficient precision the incidence of costs and revenues on the individual sectors of the Organisation, or on the individual activities carried out by the Organisation.

TAX RELIEF

As a non-governmental organisation pursuant and consequent to Law 125/2014, EMERGENCY is also a recognised charity recorded on the public list of civil organisations and other non-profit entities kept by AICS. The Organisation therefore benefits from specific assistance available to the sector, including:

- Art. 150 of the Consolidated Income Tax Law (TUIR) on non-taxability of income deriving from institutional activity in the sole pursuit of charitable work.
- Art. 10 of Presidential Decree 633/1972 on exemption from value-added tax on the free-of-charge purchase of assets; for provision of transportation by ambulance, for hospital and care services, for the educational performance of children and youths and for all kinds of educational purposes, for social-healthcare services.
- Art. 8, letter b-bis of Presidential Decree 633/72 on the non-applicability of VAT to assets transported or delivered outside the territory of the European Union within 80 days of delivery by the beneficiary or on their behalf, according to methods set out by decree of the Ministry of Economy and Finance, to public bodies or development organisations registered according to art. 26, paragraph 3, of Law 125 of 11 of August 2014, concerning humanitarian work, including development programmes
- Exemption from stamp duty (bank statements, receipts, etc.) (art. 82, paragraph 5, Legislative Decree 117/2017).
- Exemption from taxation on legacies and donations (art. 82, paragraph 2, Legislative Decree 117/2017).
- Exemption from IRAP, a tax for non-commercial entities based for tax purposes in Lombardy (art. 1, paragraph 7, Regional Law 27 of 18/12/2001, confirmed by art. 7, paragraphs 1 and 2, Regional Law 10 of 14/07/2003), Apulia (art. 48, paragraphs 1 and 2, Regional Law 7 of 21/05/2002), Sardinia (art. 17, paragraph 5, Regional Law 3 of 29/04/2003) and Sicily (art. 7, paragraph 5, Regional Law 2 of 26/03/2002).
- Reduction to half of the IRES tax, set out in art. 6 of Presidential Decree 601/1973

The tax benefits available to supporters, individuals and companies derive from one of the following:

- Art. 83, paragraph 2, Legislative Decree 117/2017: deductibility of gifts in cash or kind made to charities by private donors and entities subject to corporate income tax.
- Art. 83, paragraph 1, Legislative Decree 117/2017: deductibility of 30% of the cash gifts made to charities by private donors, up to a maximum amount of €30,000.00.

INFORMATION ABOUT BALANCE SHEET/ASSETS

A) TANGIBLE AND INTANGIBLE ASSETS

1. MEASUREMENT CRITERIA

Fixed assets are recorded at historical purchase and/or production cost and adjusted by the related accumulated amortisation and depreciation. The production cost of any internally-produced fixed assets and the increases in value of depreciable assets include all directly-related costs: their value is determined by summing the cost of materials, direct labour and that part of production expenses that is directly attributable to the assets concerned.

Fixed assets received as gifts are measured at their fair value, as outlined in accounting standard no. 2 for non-profit organisations which are in the process of being approved. Regardless of the depreciation already accumulated, fixed assets are written down if their value becomes permanently impaired. If the reasons for depreciation cease to apply in subsequent years, the original value of the assets concerned is reinstated net of the related accumulated depreciation. No assets have been re-evaluated, whether on a voluntary basis or consequent to revaluation laws.

Tangible fixed assets are divided into two categories, namely:

A II - Tangible fixed assets used in current missions

A III - Tangible fixed assets used in general support activities

In accordance with the principle of consistency over time, the preparation of the financial statements as at 31/12/2018, particularly the valuation, are unchanged with respect to those applied in the previous year.

2. AMORTISATION CRITERIA

The depreciation and amortisation charges reported in the income statement reflect the purpose, use and technical and economic lives of the fixed assets concerned, on the basis of their potential use.

Depreciation is charged as follows:

- The assets used in most foreign missions are depreciated in full in the year of purchase.
- The assets used in Italian missions, at the Centre for Cardiac Surgery in Khartoum, at the Paediatric Centre in Port Sudan (supported until 2016) and at the support facilities (including the office on Via Santa Croce), are amortised using the following rates:

Type	Amortisation %
Software	33,33%
Concessions and licences	20%
Leasehold improvements	25%
Leasehold improvements Santa Croce	3%
Property	10%
Installations	20%
Equipment	20%
Surgical equipment	12%
Electronic machinery	20%
Office furniture, fittings and equipment	12%
Computers and printers	20%
Vehicles	25%
Vans and means of transport	20%

Assets received as a result of donations or legacies are not depreciated.

Due to their nature, assets used in missions are generally depreciated in full in the year of purchase. In particular, they may be given to the local authorities at the end of the mission, without charge, or used in locations with a high level of country risk. For this reason, these assets are deemed to be 'disposable', since they cannot be transferred to Italy at the end of the mission. In addition, having prudently evaluated the level of country risk, it is difficult to assert that property rights are safeguarded by the various local authorities. Lastly, based on the contracts signed with international cooperation agencies or with local authorities, assets that are still operational at the end of the mission are generally transferable, without charge, to the local authorities.

Conversely, the decision to depreciate over a number of years the assets at the Centre for Cardiac Surgery in Khartoum and the Paediatric Centre in Port Sudan was based on the following considerations:

- The agreements signed with the local authorities, which include long-term concession of the land on which the facilities stand and their direct involvement in supporting the project.
- The level of country risk, given that, according to the UN Human Development Index, Sudan is relatively well off compared to other countries in which the Organisation manages hospitals.
- The nature of the installations, given the high technology involved.
- The specific humanitarian programme (the project in Sudan, in particular, is planned on a regional scale with the involvement of neighbouring countries and will only be completed in the coming years when a network of satellite health centres has been built).

The same considerations regarding the amortisation of building costs for the Centre of Excellence in Paediatric Surgery in Uganda will be applied once building is finished and the hospital opens, i.e. in the year 2020.

b) Financial assets

Long-term financial receivables are given at their nominal value, considered representative of the estimated realisable value. The other items are given at their purchase cost, which may be reduced by losses or increased by revaluations considered to be lasting.

c) Payables

Under art. 2426, paragraph 1, number 8, of the Civil Code, payables are recorded according to the criterion of amortised cost, apart from payables for which amortised cost is irrelevant under art. 2423, paragraph 4, of the Civil Code (as they expire in under 12 months).

Payables for which no criterion of amortised cost is applied are recorded at their presumed realisable value.

Regardless of whether amortised cost is applied or not, payables are recorded in the financial statement net of the creation of a depreciation fund for bad debts, as well as the generic risk for remaining credits, based on estimates done on the basis of past experience, the performance of the time indexes for payables due, the general economic situation of and risk in the sector and country, as well as things that happened after the end of the year and had an effect on figures at the date of the financial statement.

d) Remainders

Remainders, made up of assets related to managing missions and connected activities, are evaluated at their purchase cost.

e) Cash equivalents

Cash equivalents are valued at their nominal value, considered representative of their realisable value.

f) Debts

Pursuant to art. 2426, paragraph 1, number 8, of the Civil Code, debts are shown according to the criteria of amortised cost, apart from debts for which amortised cost is irrelevant under art. 2423, paragraph 4, of the Civil Code (as they expire in under 12 months). For the aforementioned principle of relevance, debts are not discounted where the interest rate inferred from contractual conditions is not significantly different from the market interest rate.

Debts for which the criterion of amortised cost is not applied are shown at their nominal value. The division of the amounts due into before and after the end of the year is done with reference to their contractual or legal expiry, as well as taking into account facts and events that could determine changes to their original expiry.

g) Other debts

Other debts are ones by their nature not included in the previous item.

h) Provisions for risks and charges

Funds for risks and charges, if present, include the estimated value of costs of covering specific liabilities, either certain or likely, for which the increase or date of realisation is undetermined at the end of the financial year. The estimates are determined based on information available at the date of writing of the financial statement.

i) Severance pay

This represents the actual amount owed to employees at the end of the financial year, in compliance with law and existing work contracts, net of advance payments.

j) Accruals and deferrals

These are calculated on the principle of accrual and with respect for the general principle of correlation between expenses and income for the financial year.

k) Income

This is stated based on the principle of prudence and accrual and is essentially made up of income from fundraising, donations and contributions from organisations and companies, as well as financial and capital income. The income is included in the income statement if its value is determined or determinable, or in the case of property at the moment of sale. As for funds gathered through financial donations from private individuals through current bank and postal accounts, in general, the accounting standard is the fund principle.

l) Expenses

Expenses essentially refer to costs of services and for running missions and support facilities, including VAT, as well as staff costs and connected expenses. They are stated according to the accrual principle and the principle of matching costs and revenues.

m) Taxes

Taxes on income for the period are determined in compliance with the existing legislation for Onlus organisations, under tax debts.

3. ANALYSIS OF ITEMS

A.1 – Intangible fixed assets

The changes with respect to the previous year are as follows.

The item includes other intangible assets. The largest amount was for improvements on third-party assets, related to the renovation project at the Milan headquarters, with a residual value of €4,362,478 to be amortised.

The changes during the year are shown in the following table:

Type	Net book value 2019	Net book value 2018	Change
A.I.1 Start-up and expansion costs	-	-	0
A.I.2 Research, development and publicity costs	47,285	24,499	22,768
A.I.3 patents and intellectual property rights	26,906	43,848	-16,942
A.I.4 Concessions, licences, trademarks, patents	33,080	58,791	-25,712
A.I.5 Other	4,460,837	4,677,905	-217,068
Total	4,568,107	4,805,043	-236,935

Changes in historical cost in 2019 totalled €403,001. Amortisation in 2019 amounted to €639,936, as recorded in the income statement based on area of activity. Amortisations, of €10,537, are included in items B.5 and B.6 of the income statement.

Type	Initial historic cost	Initial amort. fund	Initial net book value	Change in historic cost in the year	Final historic cost	Corrections of funds	Amort. in the year	Final amort. fund	Final net book value
A.I.1 Start-up and expansion costs	4,658	4,658	-	-	4,658	-	-	4,658	0
A.I.2 Research, development and publicity costs	75,154	50,655	24,499	32,720	107,874	-	9,934	60,589	47,285
A.I.3 Industrial patents and intellectual property rights	109,516	65,668	43,848	4,831	114,346	-	21,772	87,440	26,906
A.I.4 Concessions, licences, trademarks and patents	171,513	112,722	58,791	28,633	200,146	-	54,345	167,066	33,080
A.I.5 Other	5,747,623	1,069,719	4,677,905	336,817	6,084,441	-	553,885	1,623,604	4,460,837
Total	6,108,464	1,303,420	4,805,043	403,001	6,511,465	-	639,936	1,943,357	4,568,107

At the end of 2018, setting-up and expansion costs (A.I.1) were amortised fully, so that their residual value was zero. This item includes the implementation of the TeamSystem management software used by the organisation.

'Research, development and advertising costs' (A.I.2) are mainly represented by the design costs of the new Maternity Centre in Anabah, which opened at the end of 2016. The increase is due mainly to certain studies undertaken to complete the hospital in Uganda.

The costs incurred for industrial patents and intellectual property rights (A.I.3) are related to the purchase of licenses for the use of the telephone system and management software for administrative and management purposes, as well as the licences for Windows and Microsoft Office, including for the hospital in Khartoum.

'Concessions, licences, trademarks and patents' (A.I.4) include the costs incurred for the development of the clinical record for the Italy programme. The increments this year are due mainly to the development of the new application for managing donations, as well as the implementation of the missions management software, for the part relating to monthly cash flow creation. The increases for the year, of €27,000, relate to developing the app with 360° videos of Afghanistan, developing the website for 'Dove l'erba trema' and creating the website for the Sustainability Report, with the related video. Increases in 2019 are due mainly to certain modifications to the management system for donations and the implementation of mission management processes.

'Other intangible assets' (A.I.5) consist of improvements to leased real estate. The increment on the statement for 2017 is due primarily to the costs of: completing the renovation of Casa Emergency, the new headquarters in Milan, for €229,785; €33,096 for extraordinary maintenance at the offices in Venice; and the main extraordinary work at facilities used for other projects, detailed below:

Improvements to third-party assets	Increase amount 2019
02040404 SANTA CROCE	1,464
05030101 LASHKAR-GAH HOSPITAL	304,085
07010101 GODERICH HOSPITAL	7,282
07010102 GODERICH HOUSES	355
08010102 KHARTOUM HOUSES	19,208
08030101 NYALA HOSPITAL	4,423
Total increase	336,817

The costs of rebuilding Casa Emergency will be amortised over a 30-year period, the estimated useful life of the project.

No. 8, art. 2427 of the Civil Code sets out that no financial charges have been ascribed to the figures recorded in the assets.

A.II - Tangible assets used on current missions

The changes from the previous year are as follows:

Item	Net book value 2019	Net book value 2018	Change	Year 2018	Reclassification	Description of reclassification
A.II.1 Land and buildings	398,182	568,608	-170,426	568,608	0	
A.II.2 Hospital plant and equipment	123,107	157,449	-34,342	157,449	0	
A.II.3 Hospital equipment	719,919	165,883	554,036	128,445	-37,438	Reclassification of €18,872 for prostheses from A.II.4 and reclassification of €683 for office equipment to A.II.4
A.II.4 Other assets for missions	1,033,999	497,386	536,613	252,316	-245,070	Movement of €683 for other office equipment from A.II.4 to A.II.3, movement of €18,872 for prosthesis model printing to A.II.3 and adjustment of recording of amortisation funds
A.II.5 Assets under development and advances	16,894,204	11,097,595	5,796,609	11,097,595	0	
Total	19,169,411	12,485,921	6,682,490	12,204,413	-282,508	

This item slightly increased during the year as a result of new investments. This increase mainly relates to:

- a)** work on the building site for the hospital in Uganda, for €5,796,608, which will be amortised beginning in 2020;
- b)** buying various long-lasting assets of various kinds for running missions, relating to medical and surgical equipment as well as furniture and fittings, computers and other equipment.

The above figures factor in the decreases due to amortisations for the Salam Centre for Cardiac Surgery in Khartoum and the Paediatric Centre in Port Sudan.

Additions were scheduled systematically over the course of the year and the related financial commitments were made in line with the demands to cover investments. For a consistent presentation, items related to costs for prosthesis printing and other office equipment were reclassified.

The changes during the year are shown in the following table. Decreases relate to withdrawal of dismissed assets.

Item	Initial historic costs	Initial amortisation fund	Initial net book value	Increase	Decrease	Change in historic cost in the year	Final historic cost	Adjustments to funds	Amortisations in the year	Final amortisation fund	Final net book value
A.II.1 Land and buildings	17,155,044	16,586,436	568,608	11,211	-8,155	3,057	17,158,101	-	173,483	16,759,919	398,182
A.II.2 Hospital plant and equipment	1,640,843	1,483,394	157,449	94,467	-29,289	65,179	1,706,023	-26,323	125,844	1,582,915	123,107
A.II.3 Hospital equipment	9,317,443	9,151,560	165,883	824,917	-51,635	773,282	10,090,725	-51,627	270,873	9,370,806	719,919
A.II.4 Other assets for current missions	11,319,920	10,823,746	497,386	890,970	-111,175	779,795	12,100,925	-110,593	353,773	11,066,926	1,033,999
A.II.5 Assets under development and advances	11,097,595	-	11,097,595	5,796,609	-	5,796,609	16,894,204	-	-	-	16,894,204
Total	50,530,845	38,045,136	12,486,921	7,618,175	-200,253	7,417,921	57,949,978	-188,543	923,974	38,780,567	19,169,411

'Land and buildings' (item A.II.1), mainly comprises the cost of buildings used as hospital facilities and as housing for the international personnel who work at the various missions around the world. The majority of this amount relates to the Salam Centre for Cardiac Surgery in Khartoum, the completion of the Maternity Centre in Anabah and operations at the centre in Lashkar-Gah, in Afghanistan.

Amortisations in the year were calculated using the criteria defined in section 2 and are recorded in item C16B in the income statement, amortisations and depreciations.

'Hospital plant and equipment' (item A.II.2) mainly comprises supplies, general equipment and plant installed at hospital facilities and at the housing used by the international personnel who work in various countries around the world.

Amortisations in the financial year were done according to the criteria in paragraph 2.

'Hospital equipment' (item A.II.3) comprises medical and other equipment used on missions in various countries around the world.

The increase in the historical cost of 'Hospital equipment' is detailed below:

0301 EMERGENCIAS	4,636
040201 PALERMO POLYCLINIC	-51,635
05010101 KABUL HOSPITAL	3,852
05020101 ANABAH HOSPITAL	12,510
05030101 LASHKAR-GAH HOSPITAL	117,175
07010101 GODERICH HOSPITAL	10,000
08010101 KHARTOUM HOSPITAL	18,500
08030101 NYALA HOSPITAL	17,400
11010101 ENTEBBE HOSPITAL	562,540
0025000202 TOTAL MEDICAL EQUIPMENT	694,978
11010101 ENTEBBE HOSPITAL	23,569
0025000211 TOTAL SMALL AND OTHER EQUIPMENT	23,569
05010101 KABUL HOSPITAL	13,267
05020101 ANABAH HOSPITAL	5,299
05030101 LASHKAR-GAH HOSPITAL	8,962
07010101 GODERICH HOSPITAL	27,207
0025000217 SURGICAL EQUIPMENT	54,735
TOTAL CHANGE	773,283

Amortisations were done according to the criteria in paragraph 2.

‘Other assets’ (item A.II.4) includes, among other things, telecommunications equipment, vehicles, electronic machines and miscellaneous furniture and fittings used by the missions in various countries around the world. This mostly relates to:

- a) furniture and hospital and non-hospital equipment for the new Maternity Centre in Anabah;
- b) the new cooperative project in Kurdistan;
- c) the launch of a stock of cars for use during the various projects;
- d) the mobile general Outpatient Clinic with its Health Box, within art. 10 of the Italy programme.

The changes in the historic cost for this financial year, under the item ‘Other assets’, are given below.

040201 PALERMO POLYCLINIC	-5,852
08010101 KHARTOUM HOSPITAL	5,475
11010101 ENTEBBE HOSPITAL	45,388
0025000208 TOTAL TELECOMMUNICATION EQUIPMENT	45,011
11010101 ENTEBBE HOSPITAL	133,012
0025000210 TOTAL FURNITURE AND FITTINGS	133,012
05010101 KABUL HOSPITAL	27,619
11010101 ENTEBBE HOSPITAL	51,381
0025000212 TOTAL ELECTRICAL APPLIANCES	79,000
08030101 NYALA HOSPITAL	20,767
09010101 BANGUI HOSPITAL - CENTRE PEDIATRIQUE	-53,761
09010201 BANGUI HOSPITAL - COMPLEXE PEDIATRIQUE	-44,699
0025000215 TOTAL VEHICLES	-77,693
040201 PALERMO POLYCLINIC	-9,203
05010101 KABUL HOSPITAL	20,571
05020101 ANABAH HOSPITAL	17,212
05030101 LASHKAR-GAH HOSPITAL	49,699
07010101 GODERICH HOSPITAL	39,840
08010101 KHARTOUM HOSPITAL	12,337
08020101 MAYO HOSPITAL	3,283
08030101 NYALA HOSPITAL	4,444
11010101 ENTEBBE HOSPITAL	401,212
0025000218 TOTAL HOSPITAL FURNITURE AND FITTINGS	539,396
08010101 KHARTOUM HOSPITAL	9,307
11010101 ENTEBBE HOSPITAL	44,166
0025000300 COMPUTERS TOTAL	53,473
11010101 ENTEBBE HOSPITAL	7,596
0025001100 TOTAL ELECTRIC CARS	7,596
TOTAL CHANGE	779,795

The amortisations were made under the criteria defined in paragraph 2.

‘Assets under development’ (item A.II.5) relates to the costs of building the new Centre of Excellence in Paediatric Centre in Uganda.

In 2019 the item increased by €5,796,609, to a total of €16,894,204. amounts will be amortised once the planned hospital is completed in the first few months of 2020.

A.III – Tangible fixed assets used in general support activities

The changes with respect to the previous year are as follows:

Item	Net book value 2019	Net book value 2018	Change	Year 2018	Reclassification	Description of reclassification
A.III.1 Land and buildings	1,300,951	929,508	371,443	928,004	1,504	reclassification between general support and missions
A.III.2 Plant and equipment	14,428	10,989	3,439	12,984	-1,995	reclassification between general support and missions
A.III.3 Equipment for general support	3,277	3,991	-714	23,183	-19,192	reclassification between general support and missions
A.III.4 Other assets for general support	610,979	755,825	-144,845	1,017,728	-261,903	reclassification between general support and missions
A.III.5 Assets under development ed advances	12,844	27,601	-14,757	27,601	0	
Total	1,942,483	1,727,912	214,566	2,009,500	-281,095	

The item in question, mainly related to assets acquired for completing the renovation of the headquarters on Via Santa Croce, mainly furniture and fittings and technology.

On completion of the headquarters, the rebuilding costs incurred were subject to amortisation and entered under the item 'improvements to third-party assets', which in turn is under intangible assets.

The changes during the year are shown in the following table:

Item	Initial historic costs	Initial amortisation fund	Initial net book value	Increase	Decrease	Change in historic cost in the year	Final historic cost	Adjustments to funds	Amortisations in the year	Final amortisation fund	Final net book value
A.III.1 Land and buildings	935,756	6,248	929,508	1,419,270	-1,044,843	374,427	1,310,183	-	2,984	9,232	1,300,951
A.III.2 Plant and equipment	17,692	6,703	10,989	7,753	-	7,753	25,445	-	4,314	11,017	14,428
A.III.3 Other equipment for general support	106,133	102,142	3,991	-	-	-	106,133	-	714	102,856	3,277
A.III.4 Other assets for general support	1,537,970	782,146	755,825	20,487	-	20,487	1,558,457	-656	165,987	947,478	610,979
A.III.5 Assets under development and advances	55,659	28,058	27,601	-	-42,815	-42,815	12,844	-28,058	-	-	12,844
Total	2,653,211	925,296	1,727,912	1,447,510	-1,087,658	359,852	3,013,061	-28,714	173,999	1,070,582	1,942,483

'Land and buildings' (item A.III.1 – Final net book value) is mainly comprised of non-operational buildings donated or bequeathed by third parties. These assets are measured with reference to their land registry value or the values indicated in the related deeds of donation.

The decrease derives from transfer of property in 2019, while the increase in new acquisitions represents new assets received in 2019.

At the same time as the recognition of the greater/lesser value of the item of the assets of the balance sheet, the 'Donation and donor reserve for non-instrumental assets' shown in the liabilities of these financial statements increased/decreased by €1,117,143.

The item concerning land and buildings not destined for use by the organisation has not been amortised, as these assets are to be sold.

The amortisations for this item, totalling €2,984, relate to the light construction costs (historic cost: €29,840), included in the same item. These amounts are mainly due to setting up auxiliary structures for the Italy programme and containers for foreign missions.

Number 3-bis of article 2427 of the Civil Code sets out that, other than the systematic reductions in value due to the assets' foreseeable life and the organisation's future economic results, there are no further measures to be carried out. Buildings not destined for use as at 31 December 2017 are listed in the following table:

LAND

PROFIS number	Location	Municipal cadastral code	Type	Property share	File	Map	Cadastral income	Agricultural income	Book value	Succession
24	Torrenova (ME)	M286	farmland (classified as building land)	1/2	13	1402	10.65	3.56	599.06	Meli
25	Torrenova (ME)	M286	farmland (classified as building land)	1/2	13	1615	20.38	6.82	1,146.38	Meli
17	Carpasio (IM)	B814	chestnut/orchard 2	1	8	129	6.07	3.64	682.88	Banaudi
18	Carpasio (IM)	B814	irrigated/wooded arable	1	8	157	1.37	1.88	154.13	Banaudi
21	Carpasio (IM)	B814	coppice woodland 1	1	8	74	0.04	0.01	4.5	Banaudi
19	Carpasio (IM)	B814	arable 2	1	8	50	3.56	5.69	400.5	Banaudi
20	Carpasio (IM)	B814	ruined building	1	8	52	0.00	0.00	0	Banaudi
22	Carpasio (IM)	B814	irrigated arable	1	9	33	0.96	1.92	108	Banaudi
23	Carpasio (IM)	B814	irrigated/wooded arable U	1	8	129	0.31	0.43	34.88	Banaudi
16	Carpasio (IM)	B814	chestnut/orchard 4	1	8	129	1.09	0.66	122.63	Banaudi
7	Montaldo di Mondovi (CN)	F405	coppice woodland 2	1/32	22	159	0.99	0.59	3.25	Barberis
9	Montaldo di Mondovi (CN)	F405	arable 3	1/64	3	39	0.64	1.14	1.05	Barberis
10	Montaldo di Mondovi (CN)	F405	chestnut/orchard 4	1/64	4	390	0.53	0.19	0.87	Barberis
11	Montaldo di Mondovi (CN)	F405	chestnut/orchard 4	1/64	4	460	0.50	0.18	0.82	Barberis
5	Montaldo di Mondovi (CN)	F405	chestnut/orchard 4	1/64	11	198	0.83	0.30	1.36	Barberis
8	Montaldo di Mondovi (CN)	F405	chestnut/orchard 4	1/64	22	8	3.74	1.34	6.14	Barberis
6	Montaldo di Mondovi (CN)	F405	coppice woodland 2	1/64	22	14	3.03	1.82	4.97	Barberis
12	Roburent (CN)	H378	arable 4	11/432	13	153	1.52	5.26	4.06	Barberis
13	Roburent (CN)	H378	arable 4	11/432	13	158	0.24	0.84	0.64	Barberis
14	Roburent (CN)	H378	coppice woodland 3	11/432	16	14	0.21	0.13	0.56	Barberis
15	Roburent (CN)	H378	meadow 5	11/432	16	15	0.62	0.95	1.66	Barberis
3	Borgo Tossignano (BO)	B044	uncultivated/productive	1	10	69		0.49	-	Mondini
4	Borgo Tossignano (BO)	B044	orchard	1	10	71	217.17	62.95	8,143.88	Mondini
2	Borgo Tossignano (BO)	B044	orchard	1	10	267	84.06	24.37	3,152.25	Mondini
1	Porto Ceresio	G906	coppice woodland	1/1	9	1428	5.29	2.12	595.13	Di Stefano
									14,673.60	Total

BUILDINGS

number	Location	Category	Property share	File	Part.	Sub.	Cat./ class	Cadastral rent	Value in 2019 financial statement	Succession
1	Calolziocorte (LC)	housing unit	1/2	CA/1	1419	21	A/3	289	15,183	Bussi
2	Calolziocorte (LC)	store room	1/2	CA/1	2229	45	C/6	21	1,104	Bussi
3	Menconico (PV)	housing unit	1	29	346		A/7 - 2	651	39,118	Parravidini
4	Trapani (TP)	housing unit	1	307	472	6	A/3 - 6	569	113,200	Celant (donazione)
5	Carpasio (IM)	housing unit	1	9	516	2	A/4 - 2	126	15,060	Banaudi (donazione)
6	Carpasio (IM)	store room	1	9	493	4	C/2 - 1	26	3,139	Banaudi (donazione)
7	San Remo (IM)	housing unit	30/100	SR 35	1410	33	A/2	568	21,474	Gambino
8	San Remo (IM)	store room	30/100	SR 35	1410	100	C/2	11	434	Gambino
9	Bolgare (BG)	housing unit	30/100	10	6082	6	A/2	504	19,034	Gambino
10	Bolgare (BG)	store room	30/100	10	6082	17	C/6	40	1,517	Gambino
11	Bolgare (BG)	store room	30/100	10	6082	18	C/6	29	1,083	Gambino
12	Bolgare (BG)	housing unit	30/100	10	6082	5	A/2	504	19,034	Gambino
13	Bolgare (BG)	store room	30/100	10	6082	15	C/6	32	1,228	Gambino
14	Bolgare (BG)	store room	30/100	10	6082	16	C/6	34	1,300	Gambino
15	Aicurzio (MB)	garage	30/100	8	251	39	C/6	27	1,007	Gambino
16	Aicurzio (MB)	garage	30/100	8	251	40	C/6	27	1,007	Gambino
17	Aicurzio (MB)	garage	30/100	8	251	41	C/6	27	1,007	Gambino
18	Collecchio (PR)	housing unit	1	31	1035	2	--	389	48,967	Santi
19	Collecchio (PR)	garage	1	31	879	3	C/6	42	5,232	Santi
21	Forlì	housing unit	1	220	22	4	A/3	554	45,364	Gagliardi
22	Forlì	garage	1	220	22	10	C/6	72	5,922	Gagliardi
23	Pordenone	housing unit	5/288	22	364	3	A/3	1,059	2,316	Reni
2016	Mulazzano (LO)	housing unit	1/2	13	387	2	A/7	310	19,522	Ferraro
2016	Mulazzano (LO)	store room	1/2	13	387	3	C/6	82	5,144	Ferraro
2016	Mulazzano (LO)	housing unit	1/2	13	387	4	A/7	426	26,843	Ferraro
27	Roma	housing unit	1	1113	1395		A/7	1,240	156,177	Fei
28	Narni	shop	1	49	75	8	C/1	363	45,681	Fei
29	Bologna	housing unit	1/5	212	1112	8	A/3	500	12,592	Palmisano
30	Castellaneta (TA)	housing unit	1/5	128	1690	18	A/4	407	10,249	Palmisano
34	Comune di sestino (AR)	housing unit	1	25	61	2	A/4	155	150,000	Caldei (donazione)
38	Ardea - Colle Romito (RM)	housing unit	1	57	65	2	A/7	945	119,085	Calleri
39	Como	housing unit	0.25	cit/2	100	711	A/2	1,059	33,350	Sacchetti
53	Lanzo Torinese	housing unit	1	8	418	1	A/5	201	25,379	Ru
54	Lanzo Torinese	garage	1	8	418	2	C/6	89	11,193	Ru
58	Roma	housing unit	1	273	429	26	A/2	955	120,387	Rinaldi
59	Venarotta	housing unit	0.5	19	221	2	A/3	198	12,494	Rinaldi
60	Catanzaro	housing unit	1	46	79	52	A/3	426	53,686	Candela
61	Trieste	housing unit	1	18	3401	8	A/3 - 2	362	45,552	Ursini
64	Trento	housing unit	0.16	50	1806	19	A/2-5	739	14,889	Frassinella
65	Trento	garage	0.16	50	1806	59	C6-2	78	1,566	Frassinella
66	Trento	housing unit	0.5	40	924	11	A/3-1	132	8,297	Frassinella
67	Grottaferrata (RM)	housing unit	0.16	10	236	7	A/2 -4	1,332	26,862	Frassinella
68	Grottaferrata (RM)	garage	0.16	10	236	22	C/6-6	198	3,992	Frassinella
									1,265,670	Totale

It should be noted that buildings subject to disputes, amounting to €69,277, are not included in the financial statement.

None of these properties are used operationally by the Organisation and their current tax status is therefore as follows:

- The land and the buildings generate imputed income that is taxed normally.
- Some buildings and properties were donated and, therefore, in the event of disposal, they may generate taxable capital gains if these are classifiable as other income pursuant to art. 67 of the TUIR.
- The land and buildings obtained as a result of bequests or legacies do not generate taxable capital gains.

'Plant and equipment' (item A.III.2 – Final net book value) relates to various mechanical and electrical installations. Over the course of the year, this item increased slightly, due mainly to work on the headquarters on Via Santa Croce and the offices in Venice.

'Equipment' (item A.III.3 – Final net book value) mainly comprises various equipment used at the offices in Milan, Rome and Venice and at the warehouses in Novate Milanese and Rome.

'Other assets' (item A.III.4 – Final net book value) comprise computers, telecommunications equipment, vehicles, electronic machines, furniture and furnishings used at the offices in Milan, Rome, Venice and in the related warehouses.

The increases for the year are mainly due to purchases of new computers and IT equipment, as well as fiscal measuring devices for running the spaces at Christmas after electronic receipts were made compulsory. 'Assets under development and advances' (item A.III.5 – Final net book value) to costs of extraordinary maintenance work at the offices in Venice.

These costs will be recovered in the next few years, as recognised by the municipal council of Venice in place of payment of the rent for the offices. The decrease reflects the recuperation in 2019.

A.IV – Financial assets

TCredit of €2,500,000 at Banca Prossima, relating to the deposit that was kept as a guarantee for a loan of €4,500,000 for renovating the new headquarters on Via Santa Croce, in Milan, was reclassified in financial assets.

In April 2019 this deposit provided a security for the concession of a further, initial loan of €2,500,000 for the construction of the hospital in Uganda. €1,000,000 of this funding was then paid back and a corresponding amount earmarked from the guarantee.

As a result of these operations the percentage of the guarantee requested for the concession for the funding, initially 78%, fell to 56% of the total loans provided. For the repayment of the capital portion, this credit will be made available proportionally.

The Organisation holds an equity interest in Banca Popolare Etica Soc. Coop. a r.l., Piazzetta Beato Giordano Forzatè, Padua, at which it also holds a current account. The interest amounts to €19,647 and has been measured at purchase value as at 31/12/2019, showing an increase of €500 on the previous year. This valuation seems appropriate to the net asset value of the investee company.

As a supporting quota holder, the Organisation also holds a €500 quota in Cooperativa Dieci Dicembre Soc. Coop. a r.l., in liquidation. The Organisation does not hold any investments in subsidiary or associated companies.

B) CURRENT ASSETS

B.I – Receivables

1. MEASUREMENT CRITERIA

Under art. 2426, paragraph 1, number 8, of the Civil Code, receivables are stated according to the criterion of amortised cost, apart from payables for which amortised cost is irrelevant under art. 2423, paragraph 4, of the Civil Code (as they expire in under 12 months). Payables for which no criterion of amortised cost is applied are recorded at their presumed realisable value.

Regardless of whether amortised cost is applied or not, receivables are recorded in the financial statement net of the creation of a depreciation fund for bad debts, as well as the generic risk for remaining credits, based on estimates done on the basis of past experience, the performance of the time indexes for receivables due, the general economic situation of and risk in the sector and country, as well as things that happened after the end of the year and had an effect on figures at the date of the financial statement.

The change in short-term receivables relates to a decrease in receivables from others. All receivables are due within the year.

The change in the item is given compared to the previous year for categories changed.

Item	year 2019	year 2018	Change
B.1.5 Tax receivables	70,746	62,735	8,011
B.1.6 Due from others	3,322,092	3,235,695	86,397
Total	3,392,837	3,298,430	94,408

2. ANALYSIS OF ITEMS

B.1.4) – Payables for 5x1000 funds

As for accounting for '5x1000', as set out by chartered accountants in recommendation no. 2 of 'The evaluation and ranking of donations in the financial statements of non-profit organisations', 'these are included in the proceeds for the financial year in which they are received or in which the right, defensible by law, to receive them is acquired, provided that a credible monetary value can be attributed to them.' In the specific case of 5x1000, the right to collect the funds is acquired when the definitive lists for the allocation of sums are published. Non-profit organisations can, therefore, either:

- 1) Account for the contributions between the profits of the year in which the sums are actually paid.
- 2) Account for contributions between the income of the year in which the lists are published and, in that case, recording a credit that expires upon the payment.

The Organisation felt it suitable to adopt the first of these methods, so at the end of the year there were no credits.

In the financial year 2019, the Ministry of Labour and Social Policies provided the funds to pay the income tax on 5x1000 donations from taxpayers in 2017, based on income in 2018 and including the part attributable to the remainders, totalling €12,728,343. At the time of writing of this financial statement, the whole amount has already been cashed.

With reference to the distribution of funds donated by taxpayers in 2017 based on income in 2017, they were published on 3 April 2019 and therefore it was considered appropriate to adopt the first method of accounting above.

B.1.5) - Tax receivables

These relate mainly to receivables for IRAP and IRES advances, receivables for substitute tax on severance pay, VAT credit and withheld taxes to be paid in January.

B.1.6) – Other receivables

Other receivables decreased compared to the previous year, mainly due to minor contributions from financial bodies. These contributions were to be received within the year but were still pending as at 31 December 2019. Other receivables breaks down as follows:

Details of receivables from others	year 2019	year 2018	Change
Contributions due from funding bodies	2,052,689	1,496,177	556,512
Receivables due from Fondazione Prosolidar	780,000	1,280,000	-500,000
Receivables for security deposits	41,553	43,106	-1,553
Receivables for advances/credit notes from	20,222	53,935	-33,713
Receivables from employees	67,874	65,933	1,940
Receivables from customers for commercial activity	295,385	230,958	64,427
Other receivables	64,369	65,586	-1,217
Total	3,322,092	3,235,695	86,396

These receivables are all due within 12 months, except part of the contribution from Fondazione Prosolidar totalling €390,000, which can be demanded in 2021.

For grants received but not yet paid in kind, both by institutional and by other organisations, mostly credited in the first months of the following financial year. Among these, there are payments by volunteer groups for on-going initiatives and other donations pending delivery. Compared with the previous year, this item increased as a result of the different timing of delivery by institutional donors.

The amount due from Fondazione Prosolidar relates to funds that, once received, will be restricted for use in the construction of the paediatric hospital in Uganda. The compensation, an equal amount, can be found under 'Funds for future missions'. The difference compared with the previous financial year is due to the amount paid in 2019 in support of this project, on the basis of the work's progress. The balance represents the amount still to be paid by the foundation.

The various loans relate mainly to marketing of Christmas gadgets and gift donations on the e-commerce website, and to sales at the organisation's events. They also include advance payments to workers on missions.

These receivables are entered at their nominal value and it is not felt necessary to adjust them to reflect their presumed realisable value, so it was not necessary to set up a fund of provisions for bad debts to adjust the value. Other credits mainly refers to balance on credit cards with pre-paid donations to projects.

B.II - Inventories

1. MEASUREMENT CRITERIA

Raw material, ancillary material, finished products and gadgets are included in the weighted average cost. Inventories of medicine and medical material are valued at last purchase price.

2. ANALYSIS OF ITEMS

The inventories show the value of material as at 31/12/2019 both on current missions (for medicine, medical material, prostheses and food) and at the head office.

Inventories for gadgets kept in store by local groups as promotional material are disposed of over the year now that electronic receipts are compulsory, as the new rule made it impossible to manage sales at dinners run by volunteers. The inventories for medicine and medical material are valued at the cost of the last lot bought.

The value of remainders at current cost at the year's end do not differ appreciably from the value adopted for the evaluation at year's end.

In detail, the changes in inventories as at 31/12/2019 are as follows.

It should be noted that the change since the previous year in the amount for remainders for medicine and medical material is linked in part to a change in how they are reported.

Item	year 2019	year2018	Change
B.II.1 Medicine and sanitary material for current missions	2,011,511	3,039,656	-1,028,145
B.II.2 Material for prostheses for current missions	321,200	302,494	18,706
B.II.3 Other material for missions	63,471	728,878	-665,407
B.II.4 Other material for fundraising and other inventories	544,730	649,072	-104,342
B.II.5 Other support material	0	58,489	-58,489
Total	2,940,913	4,778,589	-1,837,676
Fund for stock depreciation	-142,031	-142,031	0
Total	2,798,883	4,636,557	-1,837,676

Existing remainders relate to the Centre for Cardiac Surgery in Khartoum, for which purchases made outside the country in 2019 are not linked to any funding from foreign donors.

The Centre for Cardiac Surgery in Khartoum managed and restocked all pharmaceutical material for the hospitals in Port Sudan and Mayo.

Remainders of material destined for fundraising operations at the facility are mainly from provision of goods and services.

It should be noted in particular that the Organisation has gone ahead with disposing of gadgets stored for e-commerce and for sale at Christmas shops, which it had begun in the previous year. The reduction in remainders in stock is also linked to local groups stopping selling gadgets and disposing of what they have.

The stock depreciation fund of €142,030, set up in case of any difficulties producing certain very dated items, is in line and does not need adjustment. In the financial statement the stock value is given net of the depreciation fund.

B.III - Financial assets

1. MEASUREMENT CRITERIA

The balance for this item gives the cash equivalents and the existence of cash and amounts at the date of year's end. Accounts receivable originally denominated in foreign currencies (recorded using the exchange rates applying at the time they arose) are aligned using the end-of-year exchange rates. Gains and losses deriving from the translation of receivables are respectively credited and debited to income statement items F39 'Exchange gains' and F40 'Exchange losses', and within various expenses for missions.

The profits and losses from the conversion of accounts into other currencies during missions have been allocated to individual projects. In 2019 in particular, large fluctuations were observed in the exchange rate between the euro and the local currencies at projects.

2. ANALYSIS OF ITEMS

Item	year 2019	year 2018	Change
B.III.1 Money and value received	361,337	370,932	-9,595
B.III.2.a Other bank and postal deposits aimed at specific missions	14,303,818	6,451,390	7,852,428
B.III.2.b On-site bank and postal deposits aimed at specific projects	2,544,875	2,219,623	325,252
B.III.2.c Other bank and postal deposits	8,125,151	9,219,119	-1,093,968
Total	25,335,182	18,261,063	7,074,117

In addition to cash balances, this section also includes bank and postal current accounts, with separate indication of those accounts that have a specific purpose, i.e. current accounts used for specific, funded projects whose availability is already committed.

These accounts in particular show a positive change thanks to €3,200,000 received from ECHO at the end of December for projects in Afghanistan and Iraq, as well as credit of €695,000 from a bequest to the association.

This amount is mainly comprised of:

- Funds of €14,303,818 in accounts dedicated to projects, therefore usable only to support costs of financed projects.
- On-site deposits at missions of €2,544,875.
- Funds not dedicated to any specific project, representing the remainder. This amount is particularly important due to the performance of donations over time, which were concentrated in the last month of the year, in particular those from natural persons during the Christmas period and revenue from sales at Christmas events. In 2019 work went ahead to streamline payments to suppliers and the related payment terms.

Existing sureties as at 31 December 2019 totalled €498,323. These sureties were mainly from guarantees asked from financial bodies for projects, net of advances paid, and the decrease mainly relates to the expiry of the guarantee for the project in Bangui.

C – ACCRUALS AND DEFERRALS

C.I.2 – Accruals and deferrals

1. MEASUREMENT CRITERIA

Accrued income and pre-paid expenses are determined in accordance with the matching principle. The reasons for recording long-term accruals and deferrals were reviewed and appropriate adjustments are made, as necessary. These amounts relate to income and expenses recognised on a time-apportioned basis over two or more years, in accordance with the matching principle and not necessarily when the related cash flows take place or the related accounting documentation is received.

2. ANALYSIS OF ITEMS

The changes with respect to the previous year are analysed below:

Item	2019	2018	Change
C.I.1 Accrued income	0	1,296	-1,296
C.I.2 Deferred income	324,408	307,419	16,989
Total	324,408	308,715	15,693

Deferred income is generally in line with the end of the financial year. The item is essentially made up of insurance premiums paid in advance at the end of 2019, maintenance fees (which are also paid in advance) and rents.

INFORMATION ABOUT BALANCE SHEET LIABILITIES AND FUNDS

A – NET WORTH

The table below shows the activities that have caused changes in the items for net worth (items beginning with A):

Item	Opening balance	Allocation of result for the year	Increases	Decreases	Closing balance
A.I Donation fund	8,801				8,801
A.II Donation reserves:					
a) For capital assets	31,718				31,718
b) For non-capital assets	742,716	-	1,419,270	1,044,842	1,117,143
A.III Reserves from management advances for previous years	24,026,345	24,045		-	24,050,390
A.IV Reserves from specific management advances for previous years	-	-	-	-	-
A.V Other reserves	-	-	-	-	-
A.VI Surplus/deficit for previous years	-	-	-	-	-
A.VII Management surplus/deficit for previous years	24,045	-	160,350	24,045	160,350
Total	24,833,625	24,045	1,579,620	1,068,887	25,368,402

The reserve funds from donations for operational assets, which are maintained to compensate donated assets, have seen no change over the financial year.

The reserve from donations and gifts for non-operational fixed assets are maintained to compensate the non-operational fixed assets received from donations or legacies. This item decreased due to property and increased due to new property assets bought.

Surplus from previous years was changed only in terms of the destination of the profit for the year 2018.

B - RESTRICTED FUNDS

1. MEASUREMENT CRITERIA

Tied assets are for covering certain or probable losses or debts, for which, at year's end, neither the total nor the date of occurrence could be determined.

If necessary, the risks and losses belonging to the year are taken into account, even if they came to light after the year's end but before the financial statement was written.

In the valuation of these items, the general criteria of prudence and competence have been respected and items have not been created for generic risks without economic justification.

Potential liabilities are shown in the financial statement and classified in these items if they are held to be likely and the relative expense can be reasonably well calculated.

2. ANALYSIS OF ITEMS

The situation at the end of 2019 was as follows:

Item	Opening balance	Increases	Decreases	Closing balance
B.1.2 Fund for future missions	1,280,000	-	500,000	780,000
B.1.3 Fund for current missions	1,500,000	-		1,500,000
B.1.5 Fund for pensions and similar	373,621	9,479	-	383,100
B.1.6 Other	218,609	246,641	8,552	456,698
Total	3,372,230	256,120	508,552	3,119,798

The amounts indicated in the item 'Restricted assets' favour the distinction by destination; therefore, it is considered appropriate, also in line with what has been done in previous years, to expose the missions fund separately from the missions in progress (including the funds for both risks and charges) and a residual item 'Others'.

The closing balance of the 'Fund for future missions' (B.1.2), of €1,280,000, reflects the remainder of the grant from Fondazione Prosolidar, earmarked for developing the paediatric hospital in Uganda.

The fund, given in the 2011 financial statement at €3,180,000, with compensation in receivables for Prosolidar, has been used over time for project costs gradually replaced and reported to Prosolidar.

The decrease in the fund since the previous year, of €500,000, is the portion of the aforementioned project costs incurred and accounted for in 2019.

The 'fund for current missions' (B.1.3), totalling €1,500,000, is the economic values of the future risks and expenses as at 31/12/2019, lest the Sudanese government fail to pay its contribution to the Centre for Cardiac Surgery in Khartoum. This amount guarantees that the project will always be able to go ahead, regardless of exchange rates, covering on-site expenses for about a year.

The fund for pensions and similar (B.I.5) reflects the amount set aside for internal staff policies, which provide for an amount for workers taken on in the past who continue to collaborate with the Organisation, in anticipation of their work ending. The increase for the year was €9,479.

The final balance for 'Other' funds (B.I.6) increased since the previous year by €246,641. These funds mainly relate to:

- a. €106,500 for covering legal fees for ongoing disputes;
- b. €69,433 for taxes (Tari) potentially owed for the headquarters in Rome (headquarters, warehouse and Infopoint);
- c. €213,450 lest a financing body fail to pay its contribution to the project in Afghanistan.

C - DEBTS

1. MEASUREMENT CRITERIA

Debts are stated at nominal value, as adjusted when necessary for the return of assets and invoicing adjustments. Debts originally denominated in foreign currencies (recorded using the exchange rates applying at the time they arose) are aligned using the end-of-year exchange rates, and the related gains or losses are recognised in the income statement.

Debts are given at their nominal value, which is held to be representative of their settlement value. Debts to suppliers include, besides debts from regular invoices, invoices yet to be received for services and orders before 31 December. Tax payables include withheld taxes on employee and freelance collaborator salaries yet to be paid, as well as debts for IRAP, IRES and VAT in the year, as well as any local taxes that are yet to be paid.

Debts for IRAP and IRES are stated gross of advances paid. Debts are subdivided by area of operation and therefore distinct from debts incurred abroad on missions and relating to support work.

2. ANALYSIS OF ITEMS

C.I - Foreign debts for current missions

Item	year 2019	year 2018	Change
C.I.1e 2 Debts to banks	1,210,285	-	-1,210,285
C.I.6 Debts to suppliers	299,616	350,131	50,515
C.I.7 Debts to mission staff	549,433	539,571	-9,862
C.I.8 Severance pay for support staff on current missions	712,797	580,467	-132,330
Total	2,772,132	1,470,169	-1,301,962

This item reflects the amounts owed by current missions for purchases made in the countries in which they are on their missions.

To tackle financial demands relating to the completion of the building project for the paediatric hospital in Uganda, in April 2019, funding of €2,500,000 was taken out for five years, which may be paid back in advance without penalties. The funding is essentially guaranteed by an existing deposit earmarked as a loan for renovating the office on Via Santa Croce, Milan. €1,000,000 of this funding has already been paid back as it was more than needed for the project, thanks to an unforeseen donation that covered the project.

The item for staff severance pay for missions contains amounts accrued by Italian staff employed on missions abroad and in Italy.

C.II - Loans taken out in Italy for cultural activities, organisational structure and supply of goods and services for current missions

Item	year 2019	year 2018	Change
C.II.1 and 2 Debts to banks	3,252,750	3,879,310	-626,560
C.II.3 Debts to suppliers for current missions	3,611,116	3,447,070	164,046
C.II.4 Debts to staff in the organisational structure	186,022	202,902	-16,880
C.II.5 Debts to social security institutions	344,738	324,901	19,837
C.II.6 Staff severance pay	766,226	658,702	107,524
C.II.7 Tax payables	291,369	256,226	35,143
C.II.8 Other payables	3,297,828	1,350,219	1,947,609
Total	11,750,047	10,119,330	1,630,717

All debts are due within the following financial year, with the exception of those under the item for severance pay and the debt for the mortgage, which are due after the year.

The most important items are debts to banks, to suppliers for goods and services for the organisational structure and missions (debts accrued in Italy), to staff and freelance workers within the organisational structure, and to Italian staff employed on missions in Italy and abroad, besides other debts.

The mortgage has lasted 15 years and the amount of the paid annual instalment is aligned with the annual property lease so far paid for the former office on Via Vida.

The change compared with the previous financial year is due to instalments repaid in 2019.

The severance pay fund corresponds to the total individual employee indemnities accrued by 31 December 2017 and due at the date of closure of the bank, net of advances paid, and are equal to the amount that would have been due to the employees in the event of their employment ending on that date. The change is due mainly to the payment of the said indemnity to outgoing employees.

Below is a detailed description of the handling of employee severance pay fund, referring to staff on foreign operations missions and staff in the organisational structure. The final total, net of advances paid, complies fully with current Italian contractual obligations and law. The table below details the changes in the severance pay fund for the year 2019, for the item totals for C.I and C.II.

Item	Previous fund	Accrued in the year	Contributions to warranty fund under Law 297/82	Revaluations	Integrated fund	Substitute tax	Cleared in the year	Severance pay fund.
Staff severance pay								
organisational activities	393,911	102,361	-6,937	6,973	-9,287	-1,185	-51,353	434,483
cultural/communication	144,747	39,013	-2,464	2,595	-4,170	-441	-1,390	177,891
missions	159,872	52,280	-3,548	2,778	-	-472	-19,729	191,181
Italy programme	162,290	64,332	-3,908	2,799	-	-476	-23,027	202,010
fundraising	68,257	25,374	-1,709	1,167	-281	-198	-8,837	83,773
organisational support for missions	256,247	77,518	-4,975	4,525	-6,157	-769	-6,782	319,606
local areas in Italy	53,846	20,792	-1,400	966	-3,961	-164	-	70,079
Total	1,239,169	381,670	-24,940	21,804	-23,856	-3,707	-111,118	1,479,023

The item for tax payables includes debts to the treasury for withholdings from employees and outsourced workers for taxes, VAT debts and tax accrued in the year.

Within the other debts, the most important is advances from financiers of various projects, received before the accrual of the costs they finance. These amounts will be given in the income statement in line with the nature of the costs sustained.

D - ACCRUALS AND DEFERRALS

1. MEASUREMENT CRITERIA

These are determined based on the accrual method.

The reasons for recording long-term accruals and deferrals are reviewed and appropriate adjustments are made, as necessary.

Accruals and deferrals measure revenue and income that are either in advance or postponed in terms of transactions and/or documentation. They deviate from the set payment or collection dates for the revenue and income, are common to two or more years and are distributable over time.

2. ANALYSIS OF ITEMS

The changes with respect to the prior year are as follows:

Item	year 2019	year 2018	Change
D.I.1 Accruals	11,165	8,401	2,764
D.I.2 Deferrals	17,029,917	9,240,537	7,789,380
Total	17,041,082	9,248,938	7,792,144

The balance as at 31 December 2018 mainly refers to bank fees for the year 2019, but charged in 2020.

The item 'Deferred income' relates to funds cashed in 2017, 2018 and 2019, from donations for the building of the paediatric hospital in Uganda, the costs of which have been entered under 'Assets under development'. These amounts are included in the income statement in relation to the calculation of amortisations.

INFORMATION ABOUT ITEMS IN THE INCOME STATEMENT

The structure and content of the financial statement ending at 31/12/2019 are as follows:

FUNDRAISING ACTIVITY

A - Fundraising: accounts relating to grants and donations received by the Organisation, fundraising, disposal of assets received following donations and legacies, and the income from commercial activities (on a residual basis).
B - Fundraising costs: relating to the direct cost of fundraising activities and management of commercial activities (on a residual basis).

RUNNING MISSION PROJECTS

C - Cost of current missions: direct costs incurred on current missions, including medicines, hospital materials and directly related services, personnel employed and depreciation of the fixed assets used on current missions.
D - Cost of publications, cultural activities and management of local groups: costs of institutional work carried out by the organisation, which principally include the cost of the various publications produced by EMERGENCY, organisation of cultural events and training courses, management of local groups and personnel dedicated to this sector.

RUNNING AND GENERAL SUPPORT

E - Cost of general support activities: costs incurred on the facilities that support the institutional activity of the organisation. These principally comprise costs incurred by the support facilities in Milan and Rome, rentals, payroll costs and depreciation of tangible fixed assets dedicated to general support activities.

F - Financial income and charges: sum of the exchange gains and losses recognised and the interest income and expense recorded.

G - Non-recurring income and expenses: capital gains and losses recognised on the disposal of assets, as well as the out-of-period income and expenses recorded.

H - Income taxes for the year, including tax charges for the year.

The income statement is summarised below:

Item	Closing book value 2019	Opening book value 2018	Change
A - Fundraising	43,838,903	41,842,957	1,995,946
B - Fundraising expenses	3,793,717	2,923,869	869,848
C - Expenses for current missions	33,477,873	32,413,825	1,064,048
D - Expenses for publication, cultural activity and running local groups	3,022,962	2,901,047	121,915
E - Expenses for general support management and activity	3,472,356	3,532,312	-60,056
F - Financial revenue and expenses	136,618	-17,790	154,408
G - Extraordinary revenue and expenses	0	0	0
H - Taxes on the year's revenue	48,364	30,070	18,294
Total	160,350	24,045	136,305

A - FUNDRAISING

Below are the details for the individual revenue items:

Item	Closing book value 2018	Closing book value 2018	Change
A.1 Donations and contributions	24,989,515	22,926,052	2,063,463
A.2.a Revenue from fundraising operations - 5x1000	12,728,343	13,547,812	-819,469
A.2.b Revenue from fundraising operations - local groups	338,743	270,501	68,242
Total donations and contributions	38,056,601	36,744,364	1,312,237
A.3 Revenue from sale of assets from successions or donations	3,766,754	3,463,482	303,272
Total donations from successions and legacies	3,766,754	3,463,482	303,272
A.4.a Revenue from commercial activity - for sale of assets	1,828,777	1,495,795	332,982
A.4.b Revenue from commercial activity - for provision of services	34,918	55,154	-20,236
Total commercial revenue	1,863,695	1,550,949	312,746
A.4 c Other revenue	151,853	84,162	67,691
Total	43,838,903	41,842,957	1,995,946
Donations finalised for Uganda and other deferrals	10,038,437	5,112,509	4,925,928
Total fundraising 2019	53,877,340	46,955,467	6,921,873

Total funds raised in 2019 amounted to €41,842,957, an increase on the previous year, mainly due to increased donations to specific projects.

It should be noted that total funds raised is net of the €9,006,644 in donations for building and starting up the hospital in

Uganda, as the costs of building the hospital were included in assets under development. This income will be included in the income statement on the basis of depreciation of construction once it is running. The revenue also includes other donations earmarked for costs that will be felt in 2020, totalling €1,031,793.

Bearing in mind also this amount from donations in 2019, total funds raised for the year are €53,877,340. The above amounts include donations, grants, income deriving from cash bequests and the disposal of fungible assets and property received by the Organisation following donations or legacies, as well as income from sale of assets and provision of services.

In particular, the donations and grants received in 2019 comprise the sum of the following items:

- A.1 - Donations and grants
- A.2.a - Income from fundraising activities - tax allocation (5x1000).
- A.2.b - Income from fundraising activities - mainly local fundraising.

Below is an analysis of the origin of funds raised and the existence or lack of any constraints on them.

Donor type	31/12/2019			31/12/2018			Change
	Free	Earmarked	Total	Free	Earmarked	Total	
Natural persons	7,773,419	2,684,530	10,457,949	6,924,812	2,271,346	9,196,158	1,261,791
5x1000	12,728,343		12,728,343	13,547,812		13,547,812	-819,469
Legal persons	481,741	527,291	1,009,032	731,975	717,768	1,449,743	-440,711
Local organisations	7,408	2,901	10,310	6,639	2,113	8,752	1,557
Other organisations	88,212	168,660	256,872	135,168	177,212	312,379	-55,508
Foundations	58,680	6,969	65,649	89,457	13,510	102,967	-37,317
Foreign	-	286,325	286,325	16,211	447,205	463,417	-177,092
Fundraising initiatives	79,713	311,598	391,311	66,389	271,320	337,709	53,602
International institutions	-	6,858,521	6,858,521	-	6,003,107	6,003,107	855,414
Transfer of assets	105,414	203,301	308,716	107,576	457,284	564,860	-256,145
Provision of services			-			-	-
Membership fees	16,651		16,651	19,050		19,050	-2,399
For Kurdistan - prostheses		-	-			-	-
For Sudan - Khartoum		2,145,036	2,145,036		1,828,459	1,828,459	316,577
For Sudan - Port Sudan		81,129	81,129		48,940	48,940	32,189
For Goderich		221,724	221,724		360,527	360,527	-138,803
For Afghanistan		2,149,293	2,149,293		1,959,567	1,959,567	189,725
For Libya			-			-	-
For Uganda		998,712	998,712		456,056	456,056	542,656
Adjusted revenue	4,550	145,842	150,392	3,000	118,751	121,751	28,641
Adjusted expenses		-79,362	-79,362		-36,891	-36,891	-42,472
Total	21,344,132	16,712,469	38,056,601	21,648,090	15,096,275	36,744,364	1,312,236
Total 2019 (free + earmarked)			38,056,601			36,744,364	1,312,236

The above data show that in 2018, once again, the Organisation has essentially funded activities from its own initiatives and, slightly more than in previous years, from supra-national entities (grants from the governments of Sudan, Afghanistan, Sierra Leone, Uganda, and other funds from the United Nations, the European Union and other international bodies).

This increase should be seen in the light of funding for the construction of the hospital in Uganda by that country's government.

The percentage of donations, including earmarked ones, from independent sources (that is, other than state authorities) is 85.3%.

Income from membership fees reflects the contributions made by the Organisation's 115 members as at 31/12/2019.

Income from the sale of movable assets and property received by the Organisation from legacies and donations, classified in item A.3 - 'Income from the sale or disposal of assets deriving from legacies and donations', totals €3,766,754 and comprises in-kind contributions from wills and donations, and transfer of inherited property.

Taking into account the revenue from legacies received in 2019 but not counted as belonging to the year, which amount to €3,219,937, the total is €6,986,691.

Below is an analysis of the origin of funds raised and the existence or lack of any constraints on them:

Source of donations	31/12/2019			31/12/2018			Change
	Free	Earmarked	Total	Free	Earmarked	Total	
Income from disposal of bequeathed property	914,390	-	914,390	875,225	-	875,225	39,165
Grants, legacies and donations in kind	1,548,594	1,303,770	2,852,364	2,588,257	-	2,588,257	264,106
Gains from disposal of bequeathed/donated property	-	-	-	-	-	-	0
Losses from disposal of bequeathed/donated property	-	-	-	-	-	-	0
Total	2,462,984	1,303,770	3,766,754	3,463,482	-	3,463,482	303,272
Total 2019 (free + earmarked)			3,766,754			3,463,482	303,272

Income from sale of assets and provision of services, connected to institutional activity, classified in items A.4.a 'Income from commercial activities - sale of goods' and A.4.b 'Income from commercial activities - provision of services', increased, mainly due to revenue from Christmas markets.

It will be recalled that EMERGENCY sells goods and services (and connected and supporting activity) in support of its institutional objectives. This activity involves selling gadgets, gift donations and other promotional items through the website, and organising market stalls, in addition to proceeds from collaborations with third parties. It is classified in the item for fundraising from institutional activity. Activities are relevant to VAT and direct tax and are therefore managed like those with the related fiscal and legal obligations.

Below is an analysis of the origin of funds raised and the existence or lack of any constraints on them.

Source of donations	31/12/2019			31/12/2018			Change
	Free	Earmarked	Total	Free	Earmarked	Total	
Income from gift donations	-	218,942	218,942	-	218,166	218,166	777
Income from gadgets	178,748	-	178,748	218,368	-	218,368	-39620
Income from Christmas gadgets	-	58,322	58,322	-	98,916	98,916	-40,594
Income from Christmas shops	-	943,867	943,867	-	809,991	809,991	133,876
Income from shop goodies	-	212,223	212,223	-	138,481	138,481	73,742
Other collaborations	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-
Intellectual property rights	16,170	-	16,170	11,843	-	11,843	4,327
Teaching services	-	-	-	28,039	-	28,039	-28,039
Plays	18,748	-	18,748	15,272	-	15,272	3,476
Commercial activity	-	-	-	500	-	500	-500
Income from various initiatives	216,659	-	216,659	11,374	-	11,374	205,286
Transfer of assets	-	-	-	-	-	-	-
Other commercial income	-	15	15	-	-	-	15
Total	430,325	1,433,369	1,863,695	285,396	1,265,554	1,550,949	312,746
Total 2018 (free + earmarked)			1,863,695			1,550,949	312,746

The analysis done on the basis of the destination of funds raised (donations, other income and funds) shows the following situation:

Item	31/12/2019	%	31/12/2018	%
Membership fees	16,651	0.04%	19,050	0.05%
Funds earmarked for specific projects	19,449,608	44.37%	16,361,828	39.10%
Funds not earmarked for specific projects	24,372,644	55.60%	25,462,080	60.85%
Total	43,838,903	100.00%	41,842,957	100.00%

Funds not earmarked are included in other revenue.

The table below shows the destination of funds earmarked for specific projects listed in the table above:

Project	31/12/2019 funds and government grants	31/12/2019 other donations	Total	31/12/2018 funds and government grants	31/12/2018 other donations	Total	Change
Afghanistan - Surgical Centre and FAP in Kabul	1,636,595	180,388	1,816,982	1,613,642	350,383	1,964,025	-147,043
Afghanistan - Surgical and Paediatric Centre, Maternity Centre and FAP in Anabah	-	228,800	228,800	-	206,676	206,676	22,124
Afghanistan - Centre in Anabah - government grant	2,149,293	8,612	2,157,904	1,959,567	8,375	1,697,942	189,962
Afghanistan - Surgical Centre and FAP in Lashkar-Gah	2,333,585	62,598	2,396,183	1,203,011	48,325	1,251,336	1,144,847
Afghanistan and Kurdistan - war victims campaign	-	2,084,467	2,084,467	-	1,751,583	1,751,583	332,884
Global citizenship education	147,578	-	147,578	-	-	-	147,578
Iraq - Rehabilitation Centre in Sulaymaniyah	100,608	76,291	176,899	-	204,505	204,505	-27,606
Iraq - refugee camps	1,451,220	-	1,451,220	1,238,075	190,820	1,428,895	22,324
Sierra Leone - Surgical and Paediatric Centre in Goderich	245,984	599,110	845,095	668,322	478,801	1,147,123	-302,028
Sierra Leone - FAP in Waterloo	-	-	-	20,526	-	20,526	-20,526
Sudan - Salam Centre	2,243,476	612,672	2,856,147	1,825,686	660,057	2,485,743	370,404
Sudan - Mayo	141,189	154,671	295,860	556,212	49,077	605,289	-309,429
Sudan - Nyala	216,169	50,085	266,253	128,819	-	128,819	137,434
Sudan - Port Sudan	392,884	35,455	428,339	78,330	98,971	177,301	251,038
Central African Republic - Bangui	287,644	69,864	357,509	908,410	167,495	1,075,905	-718,396
Italy - migrants programme/clinics	-	2,049,539	2,049,539	-	1,232,175	1,232,175	817,364
Italy - landings project	-	3,000	3,000	-	-	-	3,000
Uganda - government grant	998,712	779,642	1,778,354	456,056	257,929	713,985	1,064,369
Yemen programme	109,477	-	109,477	-	-	-	109,477
Total	12,454,414	6,995,193	19,449,608	10,656,656	5,705,172	16,316,828	3,087,779

There was a slight increase on the previous year due to an increase in institutional funds and government grants for missions abroad.

B - FUNDRAISING COSTS

Fundraising means the sum of activities and initiatives done by the Organisation to finance its own activity of general interest, through donations in kind (B5) and not in kind (B6).

Item	year 2019	year 2018	Change
B.5 Expenses from organising fundraising			
Acquisition of goods	75,863	43,502	32,361
Provision of services	1,952,913	1,020,382	932,531
Use of third-party assets	60,509	47,133	13,376
Staff costs	589,055	565,246	23,808
Other costs	111,800	114,137	-2,337
Amortisations	13,279	10,960	2,319
Total	2,803,419	1,801,360	1,002,059

Direct costs of organising fundraising operations increased in the year, mainly due to investment in a project of direct dialogue with donors.

Item	year 2019	year 2018	Change
B.6 Expenses for commercial activity			
Acquisition of goods	590,217	606,671	-16,454
Provision of services	179,569	181,333	-1,764
Use of third-party assets	43,907	25,445	18,462
Staff costs	104,042	102,520	1,522
Other costs	8,722	8,034	688
Amortisations	3,747	1,873	1,874
Total	930,204	925,875	4,328

Direct costs of managing transfer of assets and provision of services are in line with the previous year. These expenses are made up mainly of acquisition and production of gadgets and acquisitions for EMERGENCY spaces in the Christmas period. The percentage incidence of these expenses on the corresponding revenue is 49.91%, a reduction on the previous year's figure.

C - EXPENSES FOR CURRENT MISSIONS

Below are the costs incurred by the Organisation for managing its humanitarian missions in Italy and abroad.

Item	Closing book value 2019	Closing book value 2018	Change	Reclassification of values 2018	Difference from reclassification
C.8 Expenses for medicine and medical material	6,808,438	6,118,744	-38,306	6,118,744	-
C.9 Expenses for raw materials for prostheses	304,020	263,668	40,532	263,668	-
C.10 Costs of provisions in general	1,597,824	1,484,705	113,119	1,282,984	201,721
C.11 Costs of other material	2,374,352	2,643,279	-268,927	1,358,703	1,284,576
C.12 Costs of services	3,914,682	4,289,092	-374,410	5,777,822	-1,488,730
C.13 Costs of using third-party assets	807,449	780,979	26,470	780,070	909
C.14 Staff costs	14,832,020	15,392,853	-560,833	15,392,853	-
C.15 Costs for various current missions	288,083	552,924	-264,841	551,400	1,524
C.16 Amortisations and depreciations	1,348,042	1,013,452	334,590	1,013,452	-
C.17 Change in remainders	1,674,844	-258,969	1,933,813	-258,969	-
Total before provisions and depreciations	33,221,754	32,280,728	941,027	32,280,728	-
C.19 Provision/use of risk funds	256,120	133,098	123,022	133,098	-
Total	33,477,873	32,413,825	1,064,049	32,413,826	-

During 2018, the Organisation was active in Afghanistan, Sierra Leone, Iraq, Sudan, the Central African Republic, Uganda and Italy. The objectives of the missions and how they are carried out are summarised in the tables presented in the report on operations.

The cost of current missions, net of provisions/use of risk funds, increased on the previous year. This change is due in part to the different accounting method used for the final remainders of medicine and consumables, as explained above, and an increase in expenses for amortisations for renovating buildings in use on missions.

To make the aggregates in the financial statement easier to read, certain items have been reclassified under aggregates, in part with reference to the new forms for third-sector financial statements in the Ministry of Labour's decree of 5 March 2020. The table gives an analysis of these reclassifications.

Below is an analysis of the items relating to C.11.

Item description	year 2019	year 2018	Change
Other purchases	399,395	399,120	275
Purchases of consumables	139,260	174,238	-34,978
Purchases for maintenance/repairs of capital goods	200,902	201,989	-1,087
Purchases for maintenance/repairs of plant	325,199	418,456	-93,257
Purchases for maintenance/repairs of IT equipment	14,969	12,355	2,614
Purchases for maintenance/repairs of furniture and fittings	108,176	152,949	-44,773
Fuel	829,605	909,112	-79,508
Cleaning material	356,846	375,060	-18,213
Total C.11 - Other material	2,374,352	2,643,279	-268,927

Below is an analysis of the items relating to C12.

Item description	year 2019	year 2018	Change
Other professional services	17,420	52,751	-35,332
Insurance	154,445	152,016	2,429
Ticket office and transport costs	952,041	925,035	27,005
Costs of running IT systems	95,084	107,394	-12,310
Costs of transporting material	1,063,364	1,479,309	-415,945
Maintenance and repairs	267,028	259,977	7,051
Professional services for running project	441,591	507,430	-65,839
Other services	244,605	265,971	-21,366
Food and board	88,748	83,400	5,348
Utilities	590,357	455,809	134,547
Total C.12 - Expenses for services	3,914,682	4,289,092	-374,410

It should be noted that expenses for services include amounts for collaborators to which VAT applies (professional services and medical work). They are included in this item and not among staff costs in order to be more in line with Italian accounting standards.

Within expenses for other current missions, item C.15, there are exchange rate differences totalling €170,958. This figure shows the differences between local currency and euros/dollars, as well as the difference after translating foreign accounts into euros, based on conversions at the year's end.

As for international staff, every month an average of 214 people are employed on current missions every month.

As for amortisations, as of 2017 the costs for completely amortisable lasting assets are included in the categories for the expenses to which they refer, at their total amount.

The amounts for provisions relate to the setting up of a risk fund lest a financing body fail to pay its contribution to the project in Afghanistan, as a result of certain costs that have been recorded but not felt to be admissible as funds. The total amount for provisions is quantified at 50% of the total contributions still to be paid, amounting to €213,450.

The fund already planned the previous year was adjusted for costs related to electrical appliances for the hospital in Goderich, in Sierra Leone, quantified in 2019 and amounting to a further €33,190. Of this fund, €8,551 was used in 2019. The difference, €9,479, relates to the provision for a share replacing the severance pay for amounts due to collaborators, in implementation of the 2019 internal policies on work.

The division of expenses between the various current missions in Italy and abroad is outlined in the table in the management report.

D - EXPENSES FOR PUBLICATIONS, CULTURAL ACTIVITIES AND MANAGING LOCAL GROUPS

Below are the expenses for managing cultural activities and communications, as well as local group activities.

Item	Closing book value 2019	Closing book value 2018	Change	Reclassification in 2018	Difference from reclassification
D.20 Expenses for buying and producing material for cultural and educational activities	356,491	344,662	11,829	303,661	41,001
D.21 Expenses for services	860,184	964,715	-104,531	1,035,429	-70,714
D.22 Expenses for using third-party goods	397,781	226,019	171,762	208,815	17,204
D.23 Expenses for staff	1,217,263	1,309,811	-92,548	1,309,811	-
D.24 Various expenses from running cultural activities	46,924	26,487	20,437	13,979	12,508
D.25 Amortisations and depreciations	44,440	43,490	950	43,490	-
D.26 Changes in remainders	99,880	-14,137	114,017	-14,137	-
Total	3,022,962	2,901,047	121,916	2,901,047	-

Again, to make the aggregates in the financial statement easier to read, certain items have been reclassified under aggregates. These reclassifications are analysed in the comparative table.

Purchases of assets are analysed below:

Item description	year 2019	year 2018	Change
Other purchases	9,422	8,539	883
Purchases for maintenance/repairs of plant	185	113	72
Purchases for maintenance/repairs of IT equipment	1,755	1,106	649
Purchases for maintenance/repairs of furniture and fittings	1,405	4,760	-3,355
Purchases for promotional material and publications	267,647	291,478	-23,831
Fuel	3,221	5,137	-1,916
Food and drink	70,120	26,702	43,418
Consumables	2,735	6,828	-4,092
Total D.20 - Purchases	356,491	344,662	11,828

Caption D.20 'Cost of purchasing and producing materials for information and cultural activities' includes the costs incurred for cultural activities that, in the main, consist of organising meetings and conferences, as well as publishing the Organisation's quarterly journal.

The item for food and drink contains mostly assets donated for the Christmas markets, the compensation for which is under donations in kind.

Below is an analysis of costs for services:

Item description	year 2019	year 2018	Change
Other professional services	9,271	13,425	-4,154
Insurance	1,467	1,527	-60
Communications costs	238,703	192,190	46,512
Costs of running IT systems	6,241	3,667	2,574
Transport costs	66,377	91,257	-24,880
Maintenance and repairs	5,917	4,990	927
Professional services	310,838	352,502	-41,664
Other services	21,792	15,391	6,401
Delivery costs	142,487	213,321	-70,834
Food and board	43,568	62,465	-18,897
Utilities	13,523	13,980	-458
Total D.21 - Service costs	860,184	964,715	-104,531

Caption D.21 'Cost of services' includes, among other things, the cost of providing information and of organising EMERGENCY's National Meeting, which is held annually. This item also includes the costs of managing the local groups and the donation of radio and television advertising, as well as costs (professional service fees) for collaborators who are registered for VAT.

Staff costs relate to people in charge of coordination and management of above activities. In December 2019 there were **2,112 volunteers (1,442 women, 670 men) subdivided into 141 local groups**.

E - COSTS OF MANAGEMENT AND GENERAL SUPPORT

Item	Closing book value 2019	Closing book value 2018	Change	Reclassification in 2018	Difference from reclassification
E.29 Expenses for buying publishing material and stationery	55,310	153,481	-98,171	22,727	130,754
E.30 Expenses for services	846,680	856,856	-10,176	935,256	-78,400
E.31 Expenses for using third-party goods	274,491	256,715	17,776	210,664	46,051
E.32 Expenses for staff	1,869,368	1,733,355	136,013	1,826,634	-93,279
E.33 Various expenses from managing organisational structure	95,149	-41,569	136,718	199,713	-241,282
E.34 Amortisations and depreciations	328,402	327,510	892	327,510	0
E.35 Changes in remainders	2,856	10,434	-7,578	10,434	0
E.37 Other provisions		235,531	-235,531	0	235,531
Total	3,472,256	3,532,312	-60,056	3,532,940	-625

The cost of the structure is 6.93% of funds raised (including funds for the Uganda project, included in the item for deferred income from donations), net of the related expenses. This value has slightly increased since the previous year (in 2018 it was 8.05%), mainly due to the increase in costs of staff for building the new Centre for Paediatric Surgery in Entebbe.

Support activities remain flexible overall. The large majority of staff are employees, but recourse is also made to freelancers and one-time and continuous collaborators for specific operational needs. Interns and people doing work experience are also used within legal parameters. The contribution made by voluntary workers is very significant.

Again, to make the aggregates in the financial statement easier to read, certain items have been reclassified under aggregates. These reclassifications are analysed in the comparative table.

Expenses for services include:

- Telephone and network connection costs, which concern partly international communication with current missions and partly expenses for communication within Italy for fundraising and support operations.
- Costs for the utilities electricity, gas and water, along with costs of ordinary maintenance and cleaning rented buildings.
- Costs for managing employee salaries and legal and tax advice, connected to normal organisational activity.
- Collection and commission expenses, connected to banking.
- Costs of insuring cars and the building on Via Santa Croce and of transport for staff missions.

The table below analyses these kinds of costs:

Item	Closing book value 2019	Closing book value 2018	Change
Other costs	5,585	13,731	-8,146
Insurance	59,437	57,211	2,226
Banking commissions	9,537	8,788	749
Remuneration for monitoring and accounting	33,940	25,130	8,810
Transport costs	58,249	60,943	-2,694
Software and connectivity	59,585	86,433	-26,847
Maintenance and repair	77,637	73,126	4,511
Professional services	253,334	218,186	35,148
Cleaning and security	84,892	102,135	-17,243
Delivery costs	3,077	2,783	294
Postal costs	34,933	36,165	-1,232
Food and board	9,316	15,337	-6,020
Utilities	157,157	156,889	269
Total E.30 - service costs	846,680	856,856	-10,177

Expenses for goods from third parties are composed of rent for the offices in Rome and Venice and the warehouses in Novate Milanese and Rome.

F - FINANCIAL REVENUES AND COSTS

Item	Closing book value 2019	Closing book value 2018	Change
F.39 Other financial revenue - interest income	7,974	32,170	-24,196
F.39f Other financial revenue - profits from foreign currency transfers	177,905	63,953	113,952
F.40a Interest and other financial charges - passive interests on medium/long-term funding	-48,965	-38,746	-10,219
F.40b Interest and other financial charges - passive interests on short-term funding	-297	-1,639	1,342
F.40c Interest and other financial charges - losses from foreign currency transfers		-73,527	73,527
Total	136,618	-17,790	154,407

Interest received from banks and on fixed income securities, net of financial withholdings, on bank deposits derives from use of saving bonds when the pledge was made to Intesa bank for the loans.

Interest costs refer to costs incurred in 2019 for loans taken out.

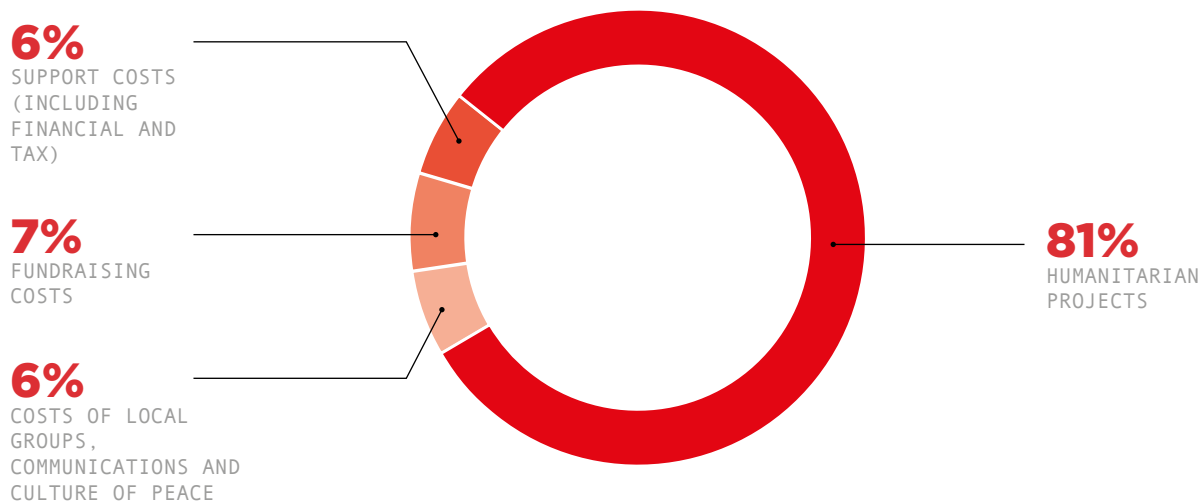
The reporting of the exchange rate differences in the various currencies the Organisation works in has been counted among other expenses for current missions in item C.15. In this section, in item F.39, besides exchange rate differences from amounts transferred from Italy to missions and deposited on missions, differences resulting from management of accounts in foreign currencies are also included.

All the financial income and charges reported in the income statement arose in the ordinary course of operations and not from any speculative or investment activity. It should be noted that the accounts for funds managed directly by missions are translated into euros from legal local currencies using the average monthly exchange rates published by the European Central Bank (InforEuro). Differences in exchange generated on balances for on-site bank accounts and cash accounts were recorded every three months, always on the base of the InforEuro exchange rate.

At the end of the financial year, the bank and cash balances in foreign currency are converted using the InforEuro exchange rate.

The other amounts relating to extraordinary income or expenses are included in the relevant areas of the financial statement, in keeping with the new framework for such statements.

Use of funds raised in 2019



TAXES ON THE YEAR'S INCOME - TAX BENEFITS

The IRAP charge for 2018, €8,315, was calculated with reference to the net value of production generated by the organisation. In particular, this tax was calculated on the related payroll and freelance collaboration costs, as well as on the related temporary work carried out in Italy.

Only the portion of IRAP linked to advances already paid, amounting to €7,451, was included in the financial statement, taking into account the 'Rilancio' decree (Gazzetta Ufficiale no. 128 of 19 May 2020, 'Misure urgenti in materia di salute, sostegno al lavoro e all'economia, nonché di politiche sociali connesse all'emergenza epidemiologica da COVID-19'), which clarifies that IRAP for the tax period at 31 December 2019 is not due, without prejudice to payment of the advance.

The tax relief available in relation to IRAP, mostly for regions exempt from IRAP, is discussed above, in the related section of the introduction to these explanatory notes.

The IRES, €40,913, is what is due on the Organisation's land income, as commercial activity, net of tax credits due for energy-saving projects for buildings.

FURTHER INFORMATION ABOUT LABOUR COSTS

The table below shows the overall labour costs in 2019.

A number of employees have opted to make supplementary pension payments and, accordingly, the provision for severance pay given in items C.I.8 and C.II.6 of the balance sheet is given net of these amounts.

Item	year 2019	year 2018	Change
Payments to employees	5,377,651	5,253,087	124,564
Compensation to collaborators	60,00	72,000	-12,000
Compensation to international staff and Italy projects	4,389,276	5,003,336	-614,060
Compensation to local staff	5,673,911	5,744,058	-70,147
Social security expenses	1,984,205	1,788,591	195,614
Insurance premiums	287,917	274,119	13,798
Severance pay	378,006	372,312	5,693
Other costs	484,506	620,616	-136,110
Total	18,635,471	19,128,121	-492,649

Overall 352 employees worked at EMERGENCY's offices and on its projects, broken down as follows:

Personale	2019	2018
Employees	193	187
Collaborators	128	127
Freelance collaborators	20	20
Trainees (all paid except one)	11	9
Civil service		3
Milan office		
Employees	122	119
Collaborators	2	2
Freelance collaborators	5	4
Trainees	5	7
Unpaid trainees	4	1
Civil service		3
Rome office		
Employees	12	12
Unpaid trainees	2	
Venice office		
Employees	1	1
Italy programme		
Coordination	-	-
Employees	7	8
Collaborators	1	
Professional collaborators	1	1
School trainees		1
Palermo polyclinic		
Employees		3
Collaborators		1
Marghera polyclinic		
Employees	7	5
Collaborators		4
Freelance collaborators	1	
Polistena polyclinic		
Employees	6	5
Collaborators	3	1
Freelance collaborators		2
Castel Volturno polyclinic		
Employees	3	3
Collaborators	5	4
Freelance collaborators		1

Personale	2019	2018
Ponticelli polyclinic		
Employees	4	3
Collaborators	2	2
Professional collaborators	1	2
Sassari information point		
Employees	1	1
Collaborators	1	1
Umberto I shelter (Syracuse)		
Employees		2
Collaborators		2
Professional collaborators		1
Mobile clinic for landings project in Sicily		
Collaborators		1
Professional collaborators		1
Latina project (911 Quello polibus)		
Employees	2	4
Collaborators	2	3
Professional collaborators		1
Mobile clinic in Milan		
Employees	7	3
Collaborators	2	2
Socio-medical information point in Brescia		
Employees	1	1
Collaborators	1	
Art. 25 Minivan		
Collaborators	4	3
Professional collaborators	2	2
Medical support mission on the ship Open Arms		
Employees	3	
Collaborators	1	
Freelance collaborators	2	
Earthquake		
Collaborators	3	
Freelance collaborators	2	
Missions abroad		
Employees	17	17
Collaborators	101	101
Freelance collaborators	6	5
	352	346



CASH FLOW STATEMENT

Cash flow statement (indirect method)	2019	2018	Change
A) Financial flows from operating activities			
liquidity generated from operating activities in the year			
net profit (loss) for the year	160,349	24,045	136,304
Tax on income	48,365	30,070	18,295
1. Profit (loss) before tax	208,713	54,115	154,599
Adjustment of non-monetary aspects without compensation from work-ing capital			
Provision for severance pay	239,854	155,402	84,452
Amortisations	1,737,910	1,397,285	340,625
Other provisions	247,568	200,908	46,660
<i>total adjustment of non-monetary aspects</i>	2,225,331	1,753,595	471,737
2. Financial flow before changes in working capital	2,434,045	1,807,709	626,336
<i>changes in net working capital</i>			
increase (decrease) in remainders	1,837,675	(66,039)	1,903,714
increase (decrease) in receivables	(94,407)	1,829,725	(1,924,132)
increase (decrease) in tax receivables			
increase (decrease) in receivables from others			
increase (decrease) in payables to suppliers	90,820	508,810	(417,990)
increase (decrease) in payables to social security organisations	19,837	43,203	(23,366)
increase (decrease) in tax payables	35,143	22,325	12,818
increase (decrease) in other debts	1,947,610	494,063	1,453,547
increase (decrease) in accrued and deferred income			
increase (decrease) in accrued and deferred expenses	7,792,144	5,388,623	2,403,521
3. TOTAL CHANGE net working capital	11,628,821	8,220,709	3,408,111
Other adjustments			
Paid tax on income	(48,365)	(30,070)	(18,295)
Use of severance pay			0
Use of risk funds	8,552	167,721	(159,169)
4. Total other adjustments	(39,813)	137,651	(177,464)
FINANCIAL FLOW OF OPERATING ACTIVITIES (A)	14,023,053	10,166,069	3,856,983
B. Financial flows from investment activity			
Intangible fixed assets			
(investments)	(403,001)	(453,106)	50,105
divestments			
Tangible fixed assets for missions			
(investments)	(7,416,997)	(6,411,107)	(1,005,890)
divestments			
Tangible fixed assets for support			
(investments)	(360,851)		(360,851)
divestments		(456,916)	456,916
Financial activity			
(investments)			
divestments	999,501		999,501
Use of funds	(225,738)	(751,296)	525,558
FINANCIAL FLOW FROM INVESTMENT ACTIVITY (B)	(7,407,086)	(8,072,424)	665,338
C. Financial flows from funding activity			
Third-party funds			
Increase of debts to banks	1,210,285		1,210,285
Decreases of debts to banks for support	(1,126,561)	(965,517)	(161,043)
Increase (decreases) of short-term debts to others			
Taking out of loans			
Repaying of funding			
Equity			
Increase (decrease) in net worth	374,427	(47,105)	421,533
FINANCIAL FLOW OF FUNDING ACTIVITY (C)	458,151	(1,012,623)	1,470,774
Increase (decrease) in cash equivalents (A+B+C)	7,074,118	1,081,023	5,993,095
Cash equivalents at 1 January	25,335,182	26,416,205	(1,081,023)
Cash equivalents at 31 December	18,261,063	25,335,182	(7,074,119)
Total variation in cash equivalents	7,074,119	1,081,023	5,993,096

Events occurring subsequent to the reporting date

As mentioned, this financial statement was written and approved during the medical emergency caused by the spread of the Covid-19 pandemic, and it takes into account, where applicable, the legislative measures put in place to tackle this pandemic.

It should be noted that at the end of the financial year, the Italian Revenue Agency had not yet published a list stating the amounts assigned to charities through the allocation of 5x1000 for the financial year 2017 (with tax declarations reported in 2018).

On 3 April 2020, the Revenue Agency published the above list of 5x1000 allocations for 2018 to Onlus and authorised voluntary organisations. This list, EMERGENCY is listed as the recipient of €11,185,756, including €10,723,756 allocated specifically by taxpayers and €462,000 assigned proportionally from the general pool.

Following this assignment, Intesa bank has agreed to advance the related amount by opening a line of credit that will be drawn down, if necessary, depending on the financial requirements that arise during the 2020 financial year. Furthermore, the exchange rate between the euro and Sudanese pound in the month of April did not see any notable changes compared to December 2019. At the moment there are no negative predictions on the cost forecast for the Sudan humanitarian mission during the 2020 financial year.

In reference to the aforementioned pandemic, EMERGENCY has made a great organisational effort to try and tackle the crisis. In particular, the Organisation has started using remote working for almost all the staff at its offices. As for fundraising, income in the first few months of the year was higher than planned in the budget approved for 2020, mainly as a result of donations to cover funding for activities tackling Covid-19.

In fact, regarding management of activities, some of it was reoriented towards a series of initiatives to help the authorities manage the Covid-19 crisis.

Below are the main initiatives:

WHO	WHAT
Municipal council of Milan	Project for over-65s, disabled and quarantined people: home deliveries of essential assets (food, medicine, etc.) by EMERGENCY volunteers
Municipal councils of Venezia, Piacenza, Catania	Project for over-65s, disabled and quarantined people: home deliveries of essential assets (food, medicine, etc.) by EMERGENCY volunteers
Municipal council of Milan	Protection of shelters for homeless people, unaccompanied children, people in the system for international protection and unaccompanied migrant children: advice to shelters for better protection of users and staff
Regional government of Piedmont	Request for advice at medical facilities later to be identified
Municipal council of Venice (Marghera)	Request for training for social workers, local work
Municipal council of Ragusa	The local health authority and prefecture of Ragusa asked for our logistical and medical support at a centre housing 101 people who had landed at the port of Pozzallo
Municipal council of Milan	Volunteer training
Municipal council of Castel Volturno	Work at municipal centre
Regional government of Calabria	Support/advice on medical planning and cultural mediation (over the phone)
Regional government of Lombardy, Civil Protection Department, AREU	Advice to hospitals on protecting medical workers so they can carry out their work: choosing hygienic workers (to monitor routes and medical workers' behaviour), defining protocols for medical/hygienic conduct, management of hospital spaces and internal spaces
Regional government of Emilia-Romagna	Request for support with managing hospital flows and training staff
Municipal council of Latina	Request for managing triage on entry to a shelter in the municipality of Latina
Hospitals in Tuscany, Sicily, Sardinia, Lombardy, Emilia-Romagna, Marche	Various requests for support in managing hospital flows and training people in response to the Covid-19 crisis

WHO	WHAT
Regional government of Marche (regional health authority)	Proposal for psychological support for hospital workers and families of Covid-19 hospital patients
Regional government of Campania (Caserta local health authority)	Request for support in spreading information on behaviour to adopt, with a particular focus on helping migrants
Regional government of Basilicata	Request for contact in relation to managing health monitoring at impromptu camps in the area
Municipal councils of Cassibile and Catania, FAMI (Ministry of the Interior), COVID (Calabria, Sicily, Campania)	Support for people (agricultural workers) living in an impromptu camp in Cassibile and gypsies living in a camp in Catania to tackle the Covid-19 crisis. FAMI tenders for medical monitoring
Municipal council of Bologna	Request for support for home delivery projects and at shelters
Casa dell'Ospitalità in Mestre	Request for support for residents and workers
Physiotherapy department at UNIVPM CDS	Request for training

It should be noted further that the members of the Board of Directors did not, and certainly are not expected to, receive remuneration for their work. Some members receive fees for other activities done for the Organisation as employees or collaborators under another title and, occasionally, compensation purely for transport costs incurred by them in carrying out their roles. Compensation for the Board of Auditors totalled €25,130. Compensation for work certifying the 2019 financial statement totalled €16,000.

This compensation is in line with the professional tariffs provided for by ODCEC in relation to the Organisation's assets. This financial statement, composed of the balance sheet, income statement and explanatory notes, and accompanied by the management report, truthfully and accurately represents the financial and assets situation of the Organisation, as well as its financial results for the year ending 31 December 2019, and corresponds to its accounts.

Rosa Miccio
President of the Board of Directors



INDEPENDENT AUDITOR'S REPORT ON THE STATUTORY FINANCIAL STATEMENTS AS AT DECEMBER 31, 2019

To the Shareholder's meeting of
EMERGENCY ONG ONLUS

Report on the Statutory financial statements

Unqualified Opinion

We have audited the Statutory financial statements of the Association EMERGENCY ONG ONLUS (the Association), which comprise the balance sheet as at December 31, 2019, the income statement, cash flow statement and the other explanatory information for the period then ended.

In our opinion, the Statutory financial statements give a true and fair view of the financial position of the Association as at December 31, 2019, and of its financial performance for the period then ended in accordance with the Italian laws and regulations that govern their preparation.

Basis for Unqualified Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA Italy). Our responsibilities under those standards are further described in the "Independent Audit Company's responsibilities for the audit of the Statutory financial statements" section of this report. We are independent from EMERGENCY ONG ONLUS, in accordance with the rules and principles of ethics and independence applicable in Italian law to the auditing of financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for unqualified audit opinion.

Emphasis of Matter

We draw attention to paragraph "subsequent events" of Notes to the Financial Statement at 31 December 2019, which describes the considerations regarding the Covid-19 emergency.

Our opinion is not modified in respect of this matter.

Other aspect

The financial statement of Emergency Ong Onlus for the year ended December 31, 2018 were audited by another Auditor, on June 8, 2019 expressed an opinion without modification on these financial statements.

Responsibilities of the directors for the Statutory financial statements

The Directors are responsible for the preparation of these Statutory financial statements that give a true and fair view in accordance with the Italian laws and regulations that govern their preparation and, as provided by the law, for such internal control as they determines is necessary to enable the preparation of Statutory financial statements that are free from material misstatements due to fraud or unintentional acts or events.

The Directors are responsible for assessing the capacity of the Association to continue operating as a going concern entity and, in preparing the statutory financial statements, for the appropriateness of using the going concern basis of accounting, and for the adequate disclosure in this regard. The Directors use the going concern basis of accounting in preparing the Statutory financial statements unless they either intends to liquidate the Association EMERGENCY ONG ONLUS or to cease operations, or have no realistic alternatives but to do so.

Independent audit Company's responsibilities for the audit of the Statutory financial statements

The objectives of our audit are to obtain reasonable assurance about whether the Statutory financial statements as a whole are free from material misstatements, due to fraud or unintentional acts or events, and to issue an audit Association's report that includes our opinion. Reasonable assurance is a high-level assurance, but is not a guarantee that an audit conducted in accordance with the International Standards on Auditing (ISA Italy) will always detect a material misstatement, when it exists. Misstatement can arise from fraud or unintentional acts or events and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions taken by the users on the basis of these Statutory financial statements.

As part of an audit in accordance with International Standards on Auditing (ISA Italy), we exercise professional judgment and maintain professional skepticism throughout the entire audit process. We also:

- Identify and assess the risks of material misstatement of the Statutory financial statements, whether due to fraud or unintentional acts or events. Design and perform audit procedures responsive to those risks and obtain 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 unintentional acts or events, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of the internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and but not for the purpose of expressing an opinion on the effectiveness of Association's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the directors;
- Reach a conclusion on appropriateness of the going concern basis of accounting used by Directors and,

based on the obtained evidence, on the possible existence of significant uncertainty concerning events or circumstances that may arise significant doubts over the capacity of the Association to continue operating as a going concern entity. In case of a significant uncertainty, we have to call the reader's attention in the audit Company's report to the related information in the Statutory financial statements or, if that information is inadequate, to consider this circumstance in expressing our opinion. Our conclusions are based on the audit evidence obtained up to the date of this audit report. Nevertheless, subsequent events or circumstances may cause the Association to cease operations as a going concern entity;

- Evaluate the overall presentation, structure and content of the Statutory financial statements as a whole and whether the Statutory financial statements represent the underlying transactions and events in a manner that achieves fair presentation;

We have communicated with the persons in charge of governance activities that have been identified at an appropriate level in accordance with the requirements of the ISA Italy, among other matters, regarding the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other statutory and regulatory provisions

Opinion pursuant to Art. 14, paragraph 2, sub-paragraph e), of Legislative Decree 39/10

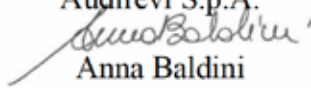
The Directors of EMERGENCY ONG ONLUS are responsible for the preparation of the management report for EMERGENCY ONG ONLUS as at 31 December 2019, including its consistency with the related statutory financial statements and in compliance with the law requirements.

We have executed the procedures indicated in audit standard (SA Italy) no. 720B as to express an opinion on the consistency of the management report with the statutory financial statements of EMERGENCY ONG ONLUS as at 31 December 2019 and its compliance with the law, and to issue a declaration on any possible material misstatement.

In our opinion, the management report is consistent with the statutory financial statements of EMERGENCY ONG ONLUS as at 31 December 2019 and has been prepared in compliance with the law requirements.

Concerning the declaration required in the Art. 14, paragraph 2, sub-paragraph e), of Legislative Decree 39/10, issued on the basis of knowledge and understanding of the Association and its context acquired during the audit activity, we have nothing to state.

Milan, June, 8 2020

Audirevi S.p.A.

Anna Baldini
Partner

This report has been translated into the English language from the original, which was issued in Italian, solely for the convenience of international readers.

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EMERGENCY also has offices in Belgium, Switzerland, the United Kingdom and the United States, and a network of volunteers in Amsterdam, Atlanta, Barcelona, Berlin, Brussels, Hong Kong, Hyogo, London, Los Angeles, New York, Ticino and Vienna.

To support EMERGENCY:

- **postal account** in the name of EMERGENCY, no. 28426203
- **bank account** in the name of EMERGENCY
 - with Banca Etica, Filiale di Milano IBAN IT86P0501801600000013333331
 - with Intesa San Paolo IBAN IT65L03069096061000000073489
- **online** at en.emergency.it
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