



# EVERYONE HAS THE RIGHT OF CHANGING

*Impact to change*

## SOCIAL REPORT 2018



**34** projects realized in 2018



**18,763** beneficiaries with whom we have been working in the last year



**88** cents for every euro received spent to implement our activities



**64** years of commitment in favor of a fairer world

Greeting from the Chairman	3
----------------------------	---

Methodological Note	4
---------------------	---

## ABOUT US

Our mission and our values	6
----------------------------	---

Our world	8
-----------	---

How we are organized	10
----------------------	----

Who we work with	12
------------------	----

## WHAT WE DID

Investment for direct beneficiary	17
-----------------------------------	----

In Europe	18
-----------	----

In the Balkans	20
----------------	----

In the Middle East	23
--------------------	----

In Africa	26
-----------	----

In Central America	36
--------------------	----

## OUR RESOURCES

Our personnel in Italy and our personnel abroad	57
---	----

Our volunteers	60
----------------	----

Our accounts	63
--------------	----

ATTACHED	69
----------	----

---

# GREETINGS FROM THE CHAIRMAN

---

## *Why draft a company report*

For CELIM, the company report is not just a legal obligation, but a specific commitment that our association has made towards its supporters, its volunteers and the people who work there.

In 2011 the Agency for the Third Sector set the relative guidelines, defining the company report as 'a tool for reporting the responsibilities, behaviours and social, environmental and economic results of the activities carried out by an organization' with the 'purpose of offering to all interested parties a structured and timely report that cannot be obtained through the sole economic information included in its financial statements'.

Although not specifically provided for by the law, in 2014 we therefore decided to draw up our first company report. So, when in 2017 the new legislation required us to do so, we were ready.

But why do we care so much about the company report? An association like ours is not a commercial enterprise. Its operation cannot be understood by just referring to the data of a balance sheet or a profit and loss account. Our activity entails something more.

In these cases there is always the risk of lapsing into rhetoric, but saying that there is 'a soul; in what we do is to speak the truth. CELIM exists thanks to donations and contributions, behind which are generosity and solidarity. For this reason, every cent that goes into our funds must be accounted for and the logic behind its investment and the results obtained must be clear. Like other similar associations, ours must therefore meet stringent criteria of transparency.

This is what the company report is all about. It is not a simple description, but the story of what we do, our goals, our collaborations, but also the difficulties we encounter. It showcases CELIM's professionalism (something that, nowadays, not even the Third sector can disregard), its passion, its ability to affect the realities of the South of the world and its ideals.

In the pages of our company report, which has been intentionally written in a simple and direct language, our donors can find the evidence of what their contribution has enabled us to do. At the same time, this is an official document in which international, national and territorial, public and private, governmental, religious and scholastic institutions can verify our association's soundness and capacity.

We therefore present these pages to members, supporters, friends and public authorities. Among these pages, you will also find CELIM's values, how these are put into practice and the impact our action has on the beneficiaries of our projects. In essence, our report offers a picture as comprehensive as possible of what CELIM is today. An association that draws from its past the ideal strength to build its future. In the knowledge that, as JRR Tolkien stated, "deep roots are not reached by the frost"



A handwritten signature in blue ink that reads "Andrea Campoleoni".

*Andrea Pierangelo Campoleoni  
President and Legal Representative*

---

# METHODOLOGICAL NOTE

---

## *How we worked*

This is CELIM's fifth company report. The first time, we set up a working group and, with the help of a professional, we identified the information that, in our opinion, needed to be included, who should collect it and, above all, the guidelines we should follow.

The data collection forms have been reviewed and improved over the years, with a view to obtaining a greater and more immediate understanding of information - especially for the public outside the association - and greater uniformity and, therefore, comparability of the same.

We know that there is still room for improvement.

This report covers CELIM's activity in Italy and in the world in the year 2018. As provided for by the law, it includes: general information on the association, its structure, its governance, its administration and its staff. And of course information on its objectives and on the activities it has carried out, as well as its economic-financial situation. Finally, or to begin with, this introduction, which 'helps understand the reporting process and methodology'.

This report is therefore a tool that meets legal requirements but also our association's wish for reporting, transparency and information, towards all our stakeholders.

However, as well as showing the activities carried out in the past year and the results obtained, this presentation is also extremely useful for us operators as it helps us to assess the impact of our work on the communities we work with and to verify the effectiveness and efficiency of the strategies we have adopted.

The report was drawn up by the Director, the administrative department, the Programme coordinators of the Africa area and the Balkans-Middle East area together with the Project managers abroad, the head of the educational sector in Italy, with the help and coordination of the communication and fund-raising office.

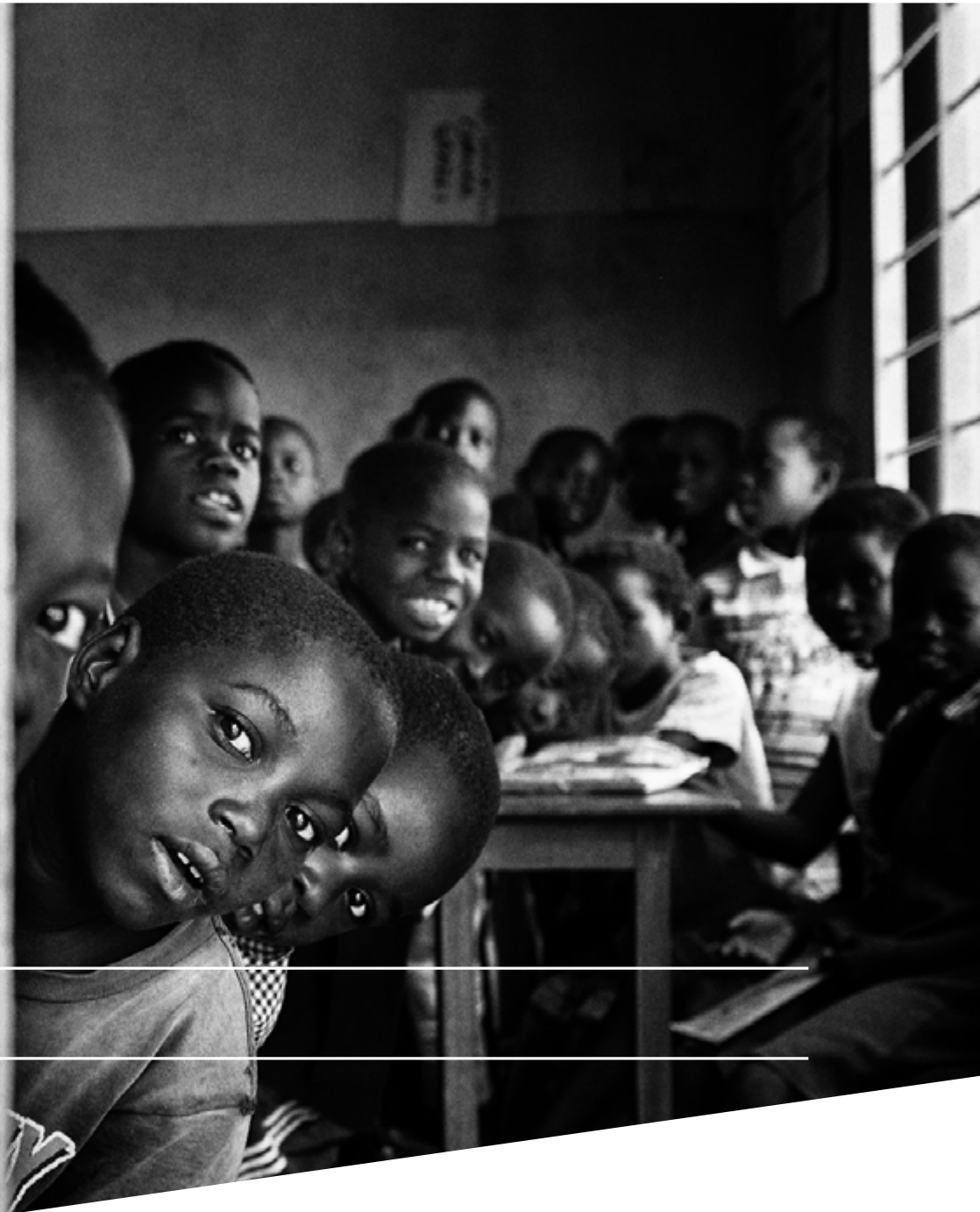
Right from the first year, we decided not to print this substantial document, to minimize our impact on the environment.

Its content is in any case made public through the association's institutional channels, as well as on the two main Italian transparency and accountability portals for Third Sector Entities: [Opencooperazione.it](http://Opencooperazione.it) and [Italianonprofit.it](http://Italianonprofit.it).

Finally, a summary of the budget will once again be prepared in English to enable information to be divulged and used outside of Italy too.



*Francesca Neri*  
*Communication and*  
*Fund Raising Responsible*



---

## **ABOUT US**

---

*CELIM - Impact to change*

## *Impact to change*

### *Promoting lasting progress of individual communities*

Our interventions are targeted and are the result of a careful analysis of available resources and local situation. Their effects are permanent and live on with the community, continuously changing it and being transformed with it.

*Community*



### *Interventions of fixed duration*

Projects always have a specific timeframe, although CELIM keeps on monitoring them over time.

*Change*

### *Sharing self-determination processes and training*

Training interventions are aimed at starting professions and economic activities which are sustainable over the long term, and which are supported with interventions of microcredit and functional literacy. Our staff always works in synergy with reputable local operators and organizations: the goal is to train personnel so that, at the end of the intervention, they are able to manage independently launched projects.

*Competence*

## *The roots that guide our choices*

### *Family*

Since the early 80s CELIM has been promoting international volunteering for families and young couples, as well as individuals. It is no coincidence that among the returning lay missionaries are many members of the Family Community (Mondo Comunità Famiglie).

### *Partnership, project self-sufficiency and autonomy of beneficiaries*

In those countries where we work, we co-operate with local partners, helping them implement activities with the aim of creating the conditions of autonomy on which a new and surprising future can be built.



### *The link with the Diocese of Milan*

CELIM was founded in 1954 as a spontaneous association movement within Milan's Diocesan world in support of missionary activity in the southern hemisphere; while fully respecting the Association's strategic choices, the Diocese of Milan still plays an important role.

### *An 'artisanal' approach to co-operation*

Our volunteers combine experience and skills with passion and spirit of service, while fully respecting the cultures they come across; we call them 'artisans of development' because through small, discreet and at the same time specific acts they help bring a real, significant improvement to the living conditions of many people.

*We keep on getting results*



## Italy

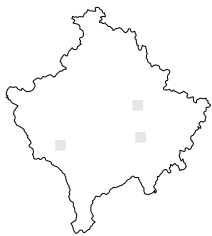


Milan, Conegliano, Valdagno >  
Education to Global Citizenship  
(7 projects)  
Milan > School and Community  
Services (10 services)



## Albania

Pukë, Lezhë e Scutari > Albanian by Nature  
Vlorë, Berat, Skrapar, Polican, Permet e Kelcyre >  
Conservation of Protected Areas



## Kosovo



Prishtina, Urosevac, Dakovica > Work and  
Entrepreneurship



## Lebanon

Beirut > Migrant and Refugee Women  
Beirut > Trapped Women



## KEYS

### Sector of intervention



Education



Health



Nutrition



Agricultural  
Development



Professional training and  
Economic Development



Energy and  
Environment



Sustainable  
Tourism



Human  
rights

### Sustainable Development Goals



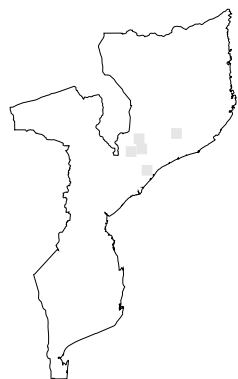
The Sustainable Development Goals included in the 2030 Agenda approved by the United Nations are the result of the Millennium Development Goals and are common targets for a set of key development issues.





### Turkey

Anatolia > 'Amal Turkey



### Mozambique

- Maxixe > School vegetable gardens
- Quelimane > Let's clean Quelimane
- Zambezia > Supporting development in Zambezia
- Zambezia > Withstanding climate change



### Zambia

- Mongu e Nalolo > Moringa, between environment and nutrition
- Lusaka, province Centrale, Occidentale e Meridionale > Women and children behind bars
- Ndola e Luanshya > DisAbility
- Livingstone > Olga's - The Italian corner



### Haiti

Jacmel e Beausejour > Sustainable agricultural development



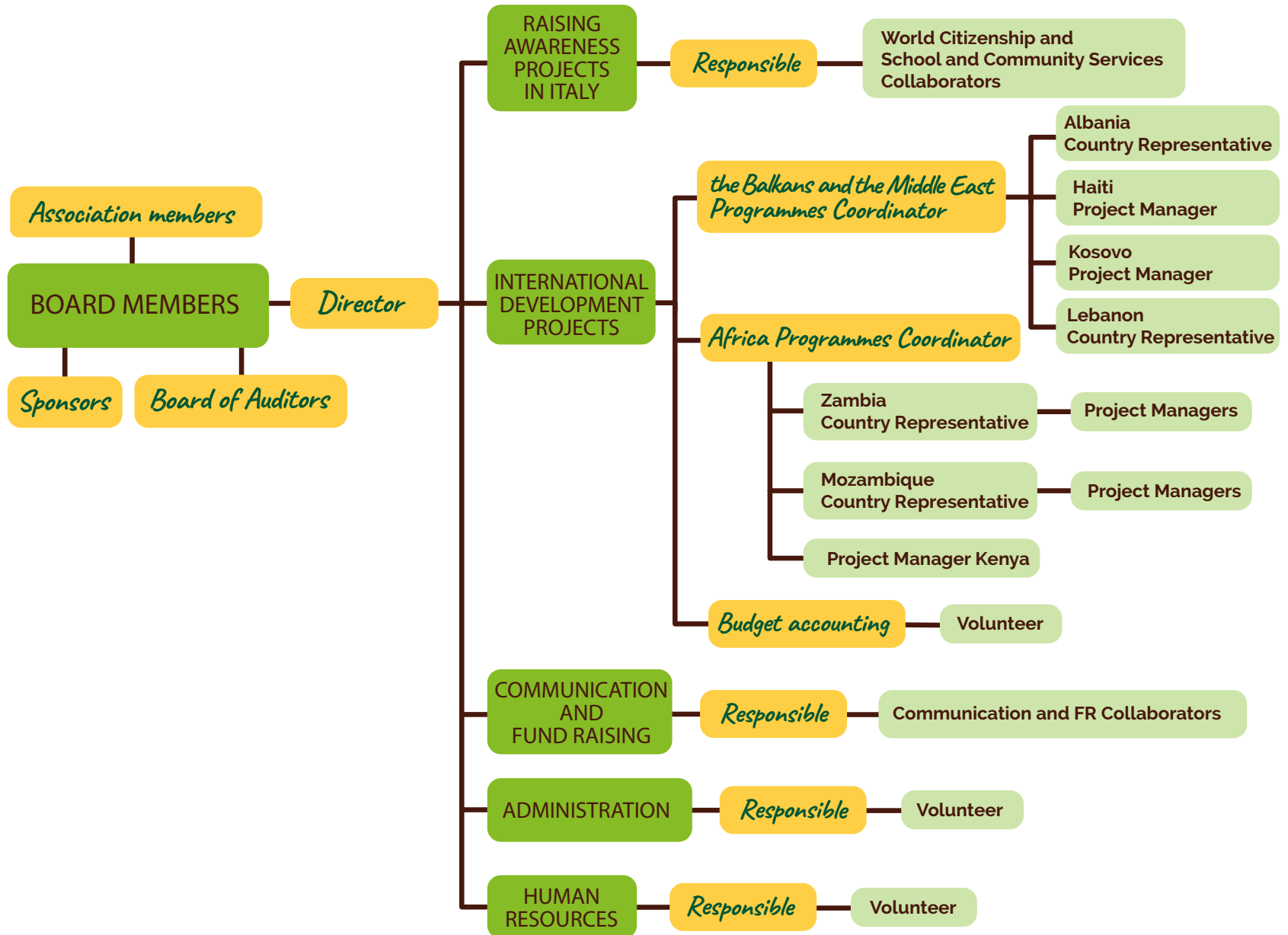
### Kenya

Meru > Feeding Development  
Kiambu > Milky, Kenya's white gold



# HOW WE ARE ORGANIZED

*Our little world in the world*



CELIM's **Membership Register** counts 63 registered members:



The **annual General Meeting** was held on 21st April with the participation of 39 voting members.

After a heartfelt recollection of the people who have recently passed away (**Paolo Cereda, Osvaldo Puppini and Bruno Volpi**) who made CELIM's history and the Chairman's introduction that underlined the positive growth phase, especially in terms of approved projects, the Meeting continued with the examination of the final balance for 2017 and the 2018 budget, followed by the presentation of the activities carried out by the sector managers.

Members and supporters of the organization have had other opportunities to meet and actively participate in several events.

In 2018 the **Board of Directors** comprised 10 members including the Chairman, 9 of whom are elected by the Board, one appointed by the Archbishop of Milan (through his representative).

The members are all volunteers, and they remain in office for three years, although they can be re-elected (art. 8 Articles of Association).

**Andrea Pierangelo Campoleoni** has been the Chairman and Legal Representative of the Association since 4th May 2015.

The other members of the Board of Directors are:

Deputy Chairman - **Daniele Conti**

Treasurer - **Paolo Chiaramonti**

Secretary - **Mario Prenzushi**

Councillors - **Giancarlo Abate Daga, Davide Boniardi, Umberto Castagna, Lidia Diappi** (from 21st April 2018), **Marco Trovato** (from 21st April 2018)

Deputy Archbishop - **Antonio Antidormi** from 12th February 2015 to 31st May 2018.

The association's board of governors met eight times throughout the year.

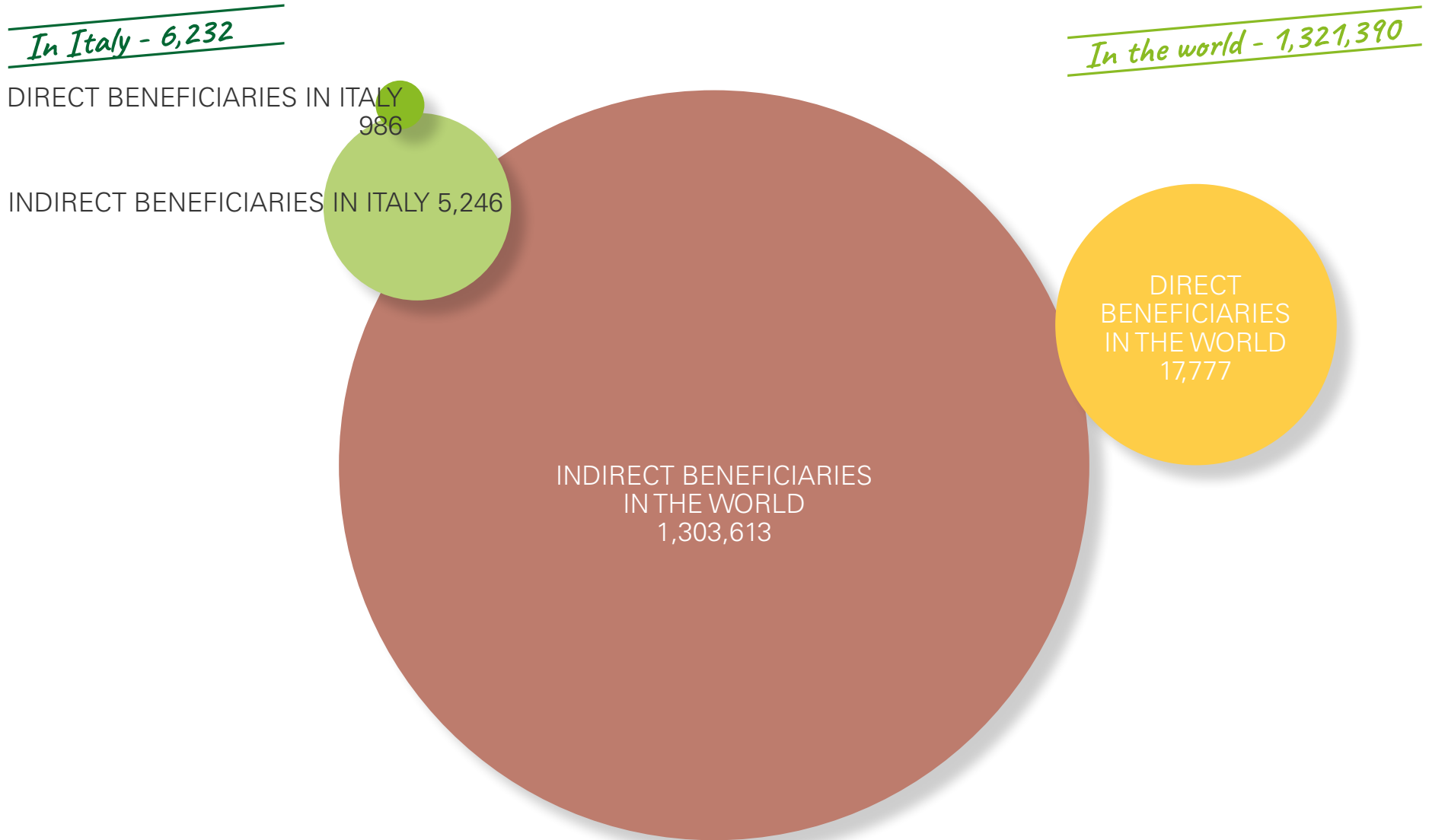
The group of **Sponsors** includes major personalities from the academic, ecclesiastical, business and social world who share CELIM's values and support its activities:

**prof.ssa Laura Balbo, ing. Giulio Boati, prof. Francesco Cesarini, dott. Mario Crovetto, dott. Michele Garufi, Mons. Giovanni Giudici, dott. Andrea Granelli, dott. Peter Heilbron, Mons. Peppino Maffi, dott. Aurelio Mottola, dott. Guido Peregalli, Mons. Luigi Testore.**

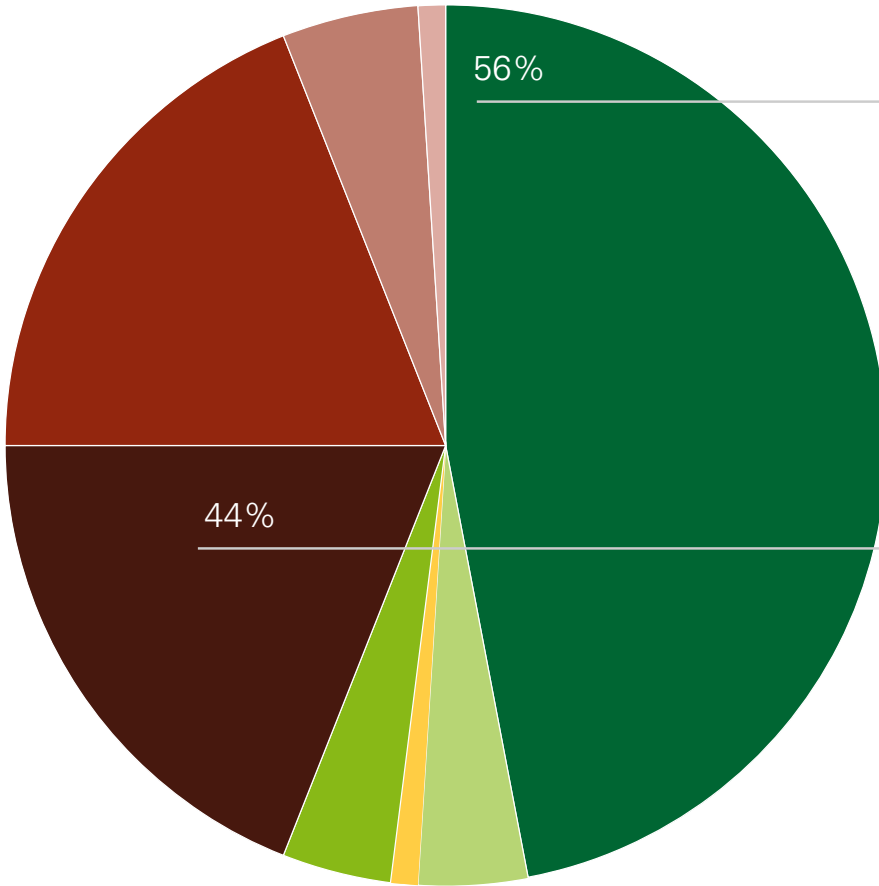
# WHO WE WORK WITH

*Teamwork makes us great*

## BENEFICIARIES



# PARTNERS

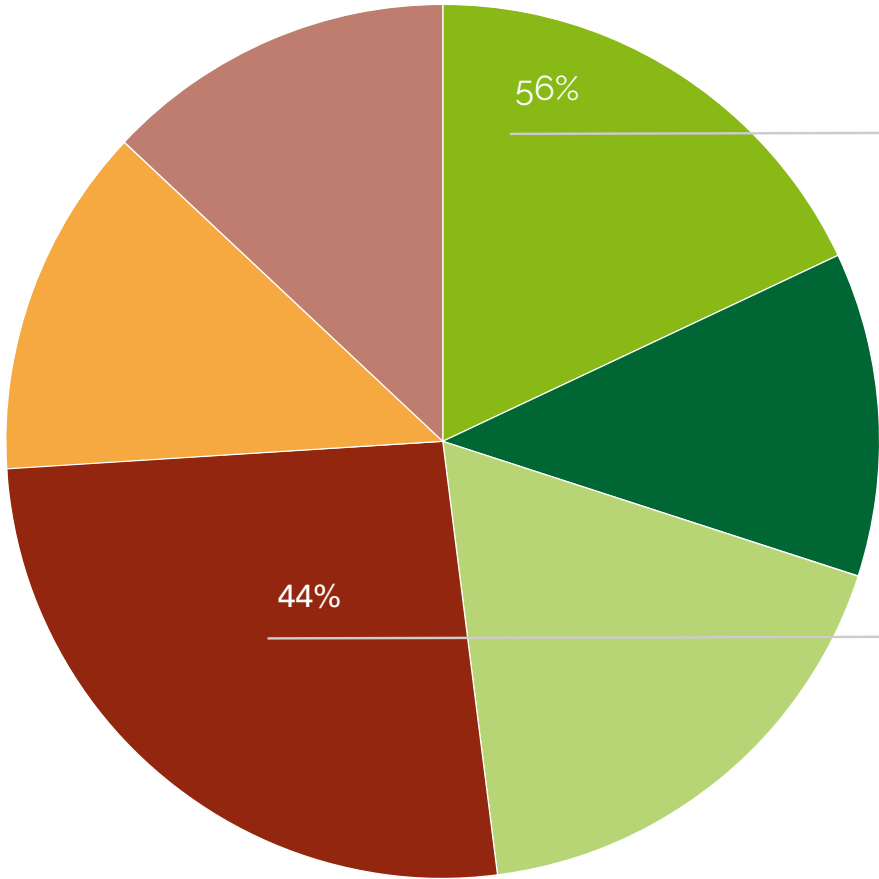


Private		Italy	World
46%	NGOs/associations/networks	60	22
4.5%	religious institutions	1	7
1%	private entities	1	1
4.5%	foundations	8	
Public		Italy	World
18.5%	educational and training institutes/universities	17	16
18.5%	local public-sector authorities	3	30
6%	national public-sector authorities		10
1%	international public-sector authorities		2

*in Italy - 90*

*in the world - 88*

# FINANCIAL BAKERS



<b>Private</b>		Italy	World
12%	religious institutions	3	3
20%	NGOs/associations/networks	5	2
20%	private financing entities/ foundations	3	2
4%	companies	1	1
<b>Public</b>		Italy	World
24%	local public-sector authorities	3	3
8%	international public-sector authorities	1	2
12%	national public-sector authorities	1	2

*in Italy - 13*

*in the world - 12*

## In Italy



## In the world

Albania > Natura 2000

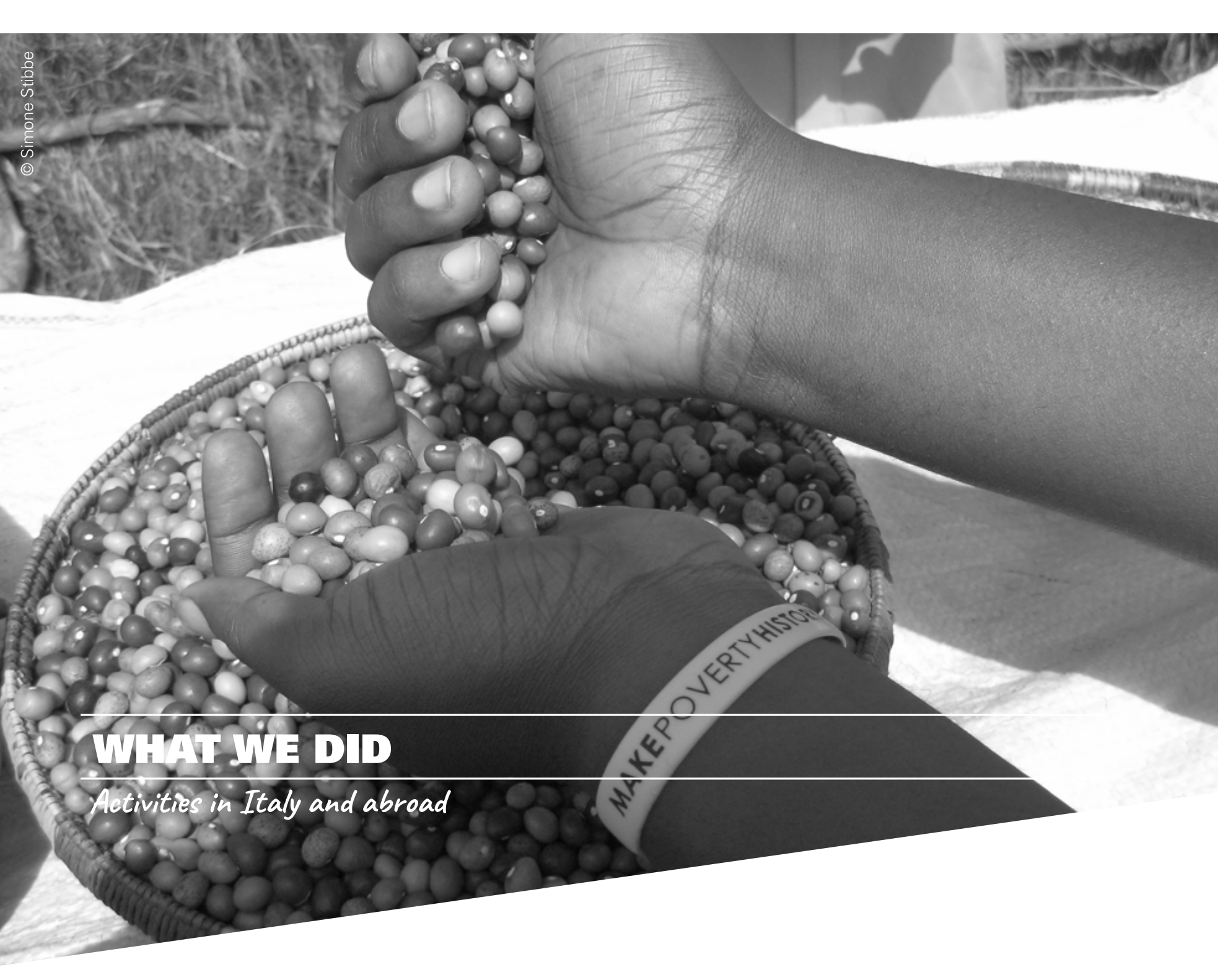
Lebanon > International Women Protection Days

Mozambique > GONG

Zambia > INGO Forum Zambia

PHAC - Prison Health Advisory Committee

Disability Forum



---

## WHAT WE DID

---

*Activities in Italy and abroad*



	DIRECT BENEFICIARIES	INDIRECT BENEFICIARIES	TOTAL COST
<b>ALBANIA</b>			
Albanian by Nature	820	32,800	25,946
Conservation of Protected Areas	2,352	210,000	236,014
<b>KOSOVO</b>			
Work and Entrepreneurship	0	0	0
<b>LEBANON</b>			
Migrant and Refugee Women	88		17,909
Trapped Women	697	2,160	316,841
<b>TURKEY</b>			
'Amal Turkey	1,849	335	235,692
<b>KENYA</b>			
Feeding Development	190	1,422	60,897
Milky: Kenya's white gold	2,000	10,500	458,003
<b>MOZAMBIQUE</b>			
School vegetable gardens	2,994	15,000	33,086
Let's clean Quelimane	1,305	349,842	99,463
Supporting development in Zambezia	500	601,099	64,474
Withstanding climate change	1,519	55,975	120,435
<b>ZAMBIA</b>			
Moringa, between environment and nutrition	750	11,000	18,725
Women and children behind bars	308	5,340	144,365
DisAbility	1,334	6,000	129,949
Olga's - the Italian Corner	18	300	249
<b>HAITI</b>			
Sustainable agricultural development	1,053	1,840	1,531
<b>ITALY</b>			
Education to Global Citizenship	670	3,350	83,406
School and Community Services	316	1,896	102,833
<b>TOTALE</b>	<b>18,763</b>	<b>1,308,859</b>	<b>2,149,818</b>

In 2018, investment in co-operation projects abroad and educational projects in Italy amounted to 2,168,636 Euros and resulted in an improvement of the living conditions of 18,763 people, the activities' direct beneficiaries.

This translates into an average investment of 115 Euros per beneficiary that are used to: take part in agricultural development interventions, benefit from literacy, education and training interventions, get medical and legal assistance, receive support in terms of job placement and entrepreneurship, benefit from environmental protection interventions, take part in information, knowledge and cultural exchange and integration activities.

*Total Direct Beneficiaries: 18,577*

*Total Indirect Beneficiaries: 1,308,859*

*Total Projects' Cost: 2,149,818 €*

*Investment for Direct Beneficiary: 115 €*

$$€ / \text{person} = 115 €$$

# EDUCATION TO GLOBAL CITIZENSHIP

*Integration, hospitality, digital literacy*



Italy, Lombardy and Veneto,  
Milan, Conegliano, Valdagno



618 children and teens,  
52 adults in 7 projects



3,350 people (pupils, teachers and  
families)



484 activities' hours



1st January / 31st December 2018



Municipality of Milan; F. Aquilone, F. Politecnico, IC: Capponi, Filzi, De Andreis, Tolstoj, Ilaria Alpi, Thouar Gonzaga, Cabrini; IIS Verri; Licel: Agnesi, Einstein, Cremona, GB Grassi Saronno, Russel, Virgilio; SciencesPo Nancy, Aspem, Cast, Accri, Acea, Adp, Albero della Vita, Altropallone, Aspem, Ass. Ami.Ca., ArtKademy, Ast, Cast, Cbm, Cisiv, CoCoPa, Coe, Comi, Compagnia Africana, Consoft, Cope, Cospe, Cvcs, Cvm, Deafal, Ed-Work, Elikya, Gruppo Aleimar, Guardavanti, Il Sole, Isola Solidale, Lvia, Manitese, Mlal, Mlfm, Mmi, Opere Sociali Marelliane, Orti Bovisasca, Osvic, Pro.Sa, Project for people, Ruah, Saa, Scaip, Svi, WeMake



AICS, Municipio 4 - 5 of Milan, Impresa Sociale con i Bambini, NovexNove, Parrocchia di Lourdes



83,406 €





The proposed paths achieve the Sustainable Development Goals, the fourth in particular, promoting listening, dialogue and participation practices among children, young people and adults, also by proposing a reflection on the informed use of new development technologies. Training activities were carried out for primary and secondary school pupils, for high school students (alternating between school and work) and for NGO operators. The methodology is based on cooperative learning, social research experiences, and creation of public events. The activities benefit from the work of coordination, research and advocacy developed in the CoLomba and FOCSIV World Citizenship Education networks; thanks to these, CELIM's educational activities always feature in the projects that take part in the major national calls.

*Integration of foreign students, study spaces, expressive workshops, holiday campuses*



Italy, Lombardy, Milan



316 minors in 10 services



1,896 people (pupils, teachers and families)



1,044 activities' hours



1st January / 31st December 2018



IC Sorelle Agazzi, IC Capponi, Parrocchia San Filippo Neri, Ass. Ami. Ca., Ass. Genitori Bovisasca, Arte d'Imparare, Fondazioni: Aquilone, Hallgarten Franchetti, Mandelli-Rodari, Maria Anna Sala, Monserrate, Mission Bambini; Aspem, Ass. Contatto, Ass. La Lanterna, Ass. Nahuel, Ass. Officina Creativa Interculturale, Centro Studi Villa Montesca, Cesie, Ciai, Cinemovel Foundation, Comitato di quartiere Comasina, Coop. Soc. Diapason, Ed-Work, Faber City, Gnucoop, L'Amico Charly Onlus



Fondazione Cariplo, Fondazione Con i Bambini, Associazione Ami.Ca., Municipio 4 - 5 of Milan, Lombardy Region



102,833 €





CELIM's commitment to fight educational poverty continues. The activities, with weekly attendance throughout the school year plus the campuses during the holidays, are permanent at the Istituto Comprensivo De Andreis (Municipality 4), the IC Sorelle Agazzi (Municipality 9) and the IC Capponi (Municipalities 5 and 6).

The activity includes workshops for the development of logical-mathematical skills and study method and for Italian language learning, as well as expressive workshops (theatre, mural painting, vegetable garden care).

Educational projects are also implemented thanks to the presence of well-established volunteers, the co-operation of the entities present on site and in close collaboration with schools, parents' associations, Municipality councils, and parishes. Thanks to these networks, CELIM can take part in the most significant projects both at local (Welfare in Azione of Fondazione Cariplo) and national level.

# ALBANIAN BY NATURE

## Social enterprises in Albania



NATURAL - Next practices in Agricoltura sostenibile: imprese sociali agricole tra innovazione e tradizione in Albania



Albania, Districts of Puke, Lezhë and Scutari, villages of Kçira Fishte, Blinish and Guri I Zi



560 farmers and handycrafters



about 32,800 people (families and customers)



*Start date:* 06-12-2017

*Total expected duration:* 1 year + 4 months

*Reference period:* 1st January / 10 October 2018



Albania Today Organization - ATO, Caritas Albania, Tirana University, Agricultural Ministry of Albania



CEI



25,946 €



Albania still has a very low employment rate, especially in mountain and rural areas and particularly among women, young people, disabled people and ethnic minorities. About one-third of the population is engaged in informal activities, particularly in agriculture.

Objective: to reduce the unemployment rate by strengthening the food, wine and handicraft production businesses in the north-western districts of Puke, Lezhë and Scutari.

## Environmental sustainability in Albania



ACAP - Azione Comunitaria per la conservazione delle Aree Protette dell'Albania



Albania, National Parks of Llogara, Vjosa-Narta, Monte Tomorri, Bredhi I Hotoves-Dangelli



2,352 people living in the protected areas



raised awareness among 46,000 people



*Start date:* 08-04-2018

*Total expected duration:* 3 years

*Reference period:* 4 April / 31st Decemebr 2018



Institute for Nature Conservation in Albania - INCA, National Agency for Protected Areas - NAPA, 4 Regional Agencies for Protected Areas, Muncipalit  di: Vlor , Berat, Skrapar, Poli an, Permet e Kelcyre



AICS



236,014  

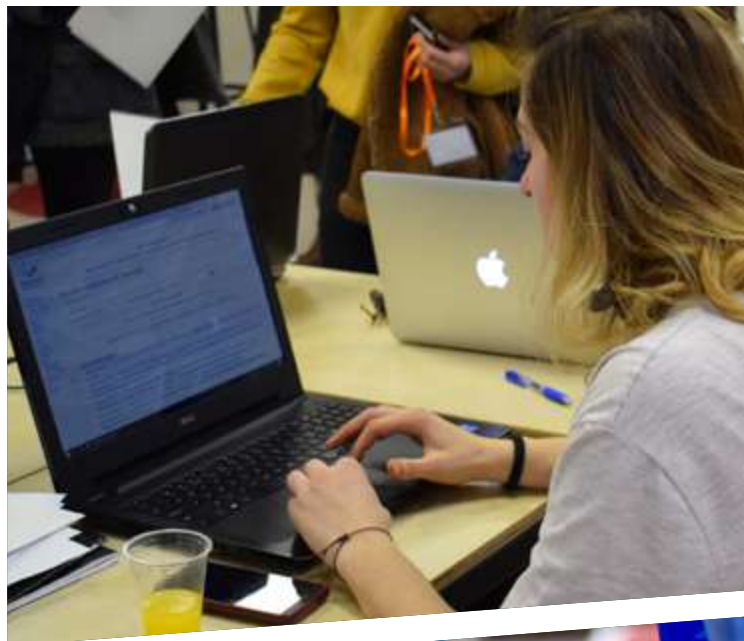




Albania is characterised by a rich environmental and landscape heritage that unfortunately suffers from poor management and the high environmental impact of both people and local economic activities.

Objective: to raise awareness among the local population on environmental issues with the purpose of optimizing the management of protected natural areas, reducing the impact and damage on the environment and improving sustainable tourism.

## *In Kosovo to promote employment and entrepreneurship*



EPIC - Employability accelerator and Private business Incubator Centre



Kosovo, Municipalities of Prishtina, Urosevac, Dakovica



**Start date:** 10-01-2018

**Total expected duration:** 2 years

**Reference period:** 1st October / 31st December 2018



CESD, 10 Vocational Training Centres, Municipalities of Prishtina, Urosevac, Dakovica



European Union in Kosovo





Kosovo is the youngest state in Europe. Independent since 2008, this country's economy is very fragile, and its unemployment rate very high.

Objective: to help increase employment and self-employment of young people in Kosovo.

# MIGRANT AND REFUGEE WOMEN

*Starting to live again in a land called Lebanon*



WORLD - WOMen Rights in Lebanon for Development



Lebanon, Beirut



88 economic migrant women, victims of trafficking



**Start date:** 02-08-2015

**Total expected duration:** 3 years

**Reference period:** 1st January / 7 February 2018



Caritas Lebanon NGO, IOM, ILO, General Security Libano



AICS, Caritas Ambrosiana, Province of Bolzano



17,909 €



In Lebanon, foreign citizens represent approximately a third of the resident population.

Objective: to help Syrian refugee women from war territories with their children and to support economic migrant women from different countries who find themselves stuck in Lebanon. The last month of the project focused on economic migrant women.

## Guaranteeing human rights to migrant women workers in Lebanon and Ethiopia



### SWMC - Securing Women Migration Cycle



Lebanon, Beirut and Ethiopia, Addis Abeba



697 economic migrant women, victims of trafficking



2,160 families and communities' of origin members



**Start date:** 04-03-2018

**Total expected duration:** 3 years

**Reference period:** 3 April / 31st December 2018



Caritas Lebanon NGO, IOM, ILO, General Security Lebanon



AICS



316,841 €





Every year many migrant women, especially Ethiopians, come to Lebanon in search of work. But their hope soon turns into a nightmare.

Objective: to provide shelter and medical, psychological and legal assistance to women stuck in Lebanon, by supporting them until their return to Ethiopia and to other countries of origin.

## Supporting the poor and refugees in Anatolia



Rilancio di Caritas Anatolia e dei suoi servizi di assistenza umanitaria e di sostegno all'educazione



Turkey, Eastern Anatolia



1,849 people among women and families who benefit of assistance services, children and teens who benefit of professional and educational services



335 beneficiaries' family members



**Start date:** 03-03-2017

**Total expected duration:** 2 years

**Reference period:** 1st January / 31st December 2018



Caritas Anatolia



CEI



235,692 €





The Eastern Anatolia region is among the poorest in Turkey: out of the country's 28 refugee camps, 25 are concentrated here.

Objective: to meet the basic needs of the Turkish population's poorest segments, ethnic minorities and refugees who have been denied access to the camps, guaranteeing access to education and health and food services.

## Herbal teas, jams and sauces in Kenya

Valorizzazione delle filiere agroalimentari e sviluppo di fonti energetiche rinnovabili nella contea di Tharaka Nithi



Kenya,  
County of Tharaka-Nithi,  
Village of Meru



190 farmers and Meru Herbs' staff



1,422 people who benefit of services connected to MH



**Start date:** 02-21-2015

**Total expected duration:** 3 years + 4 months

**Reference period:** 1st January / 20 June 2018



IPSIA, Diocese of Meru



AICS, CEI



60,897 €





Meru Herbs (MH) produces herbal teas, jams and sauces to improve the living conditions of women and young people in the farm-to-food supply chains linked to the Cooperative.

Objective: to increase agricultural production and improve the efficiency of the MH cooperative, also making it economically self-sustainable, to improve the living conditions of women and young people in rural areas of the County.

## Development of the milk supply chain in the Kiambu County



Milky - Sviluppo di una filiera lattiero-casearia nella contea di Kiambu



Kenya, Kiambu County



2,000 farmers from 80 villagges



10,500 farmers in the area



**Start date:** 04-07-2018

**Total expected duration:** 3 years

**Reference period:** 7 April / 31st December 2018



Caritas Nairobi, Caritas Italiana, Dipartimento di Scienze Agrarie e Ambientali dell'Università degli Studi di Milano - DISAA, Associazione Unione degli Operatori di Fecondazione Artificiale Animale - UOFAA, Dipartimento di zootecnica dell'Università di Nairobi, Dipartimento di agricoltura e zootecnica della contea di Kiambu, Agriculture Sector Development Support Program - ASDSP, Kenya Dairy Board



AICS



458,003 €





Kenya has the highest per capita consumption of milk of all African countries but, due to population growth, its production is now facing difficulties. The lack of tools and knowledge affects the economy, but also the environment and local communities.

Objective: to develop a quality dairy chain that is sensitive to climate change, promote access to credit and support forms of local micro-entrepreneurship.

## For healthy eating in Mozambique



SuppORTI alla nutrizione di qualità: un progetto per il Distretto di Maxixe



Mozambique,  
Maxixe District



459 children and teachers, 535 mothers and  
2,000 members of 9 communities involved



15,000 children aged 0 to 5 years  
living in Maxixe District



**Start date:** 10-12-2015

**Total expected duration:** 2 years + 8 months

**Reference period:** 1st January / 1st June 2018



Congregação Sagrada Família em Moçambique, Radio Moçambique,  
provincial social services, district healthy services



8 x 1000 Italian State



33,086 €



In Mozambique, about 1 in 2 children aged 0-5 suffers from some form of malnutrition. With this project, we aim to help avoid the irreversible consequences that may arise from inadequate nutrition.

Objectives: to reduce malnutrition rates of children aged 0-5 in the local communities of the Inhambane province, to create agri-food education aimed at exploiting resources at best and to raise awareness of nutrition issues.

## Selective waste collection and recycling in Mozambique



Tutela e risanamento dell'ambiente urbano e suburbano a Quelimane



Mozambique, Zambezia Province,  
Municipality of Quelimane



1,305 people involved in the activities



349,842 citizens of Quelimane



**Start date:** 12-01-2016

**Total expected duration:** 2 years + 5 months

**Reference period:** 1st January / 31st December 2018



Municipality of Quelimane, Municipality of Milan, Laboratorio di Ricerca sulle Tecnologie Appropriate per la Gestione dell'Ambiente nei Paesi a risorse limitate - CeTAmb LAB, AMSA, Social Assessment and Monitoring Committee - SAMcom



UE, Lombardy Region, Municipality of Milan, Fondazione Vismara



99,463 €





In Quelimane, in the north of Mozambique, the huge production and poor management of waste are having a devastating environmental effect and are forcing the local population to live in very bad health and hygienic conditions.

Objective: to strengthen cooperation between local authorities, civil society and private sector in the collection and management of solid urban waste. In particular, to support the municipal company in charge of waste management and to create and involve small- and medium-sized firms carrying out activities related to waste collection, composting and recycling.

## Fish farming and apiculture in Mozambique



Agri-SMART: sostenere lo sviluppo resiliente ed inclusivo dei distretti di Lugela, Derre, Namarroi e Gilé in Zambezia



Mozambique, Zambezia Province, Districts of Lugela, Derre, Namarroi, Gilé



500 beekeepers, fish farmers and little farmers



601,099 people among beneficiaries' families, districts inhabitants and other farmers, beekeepers and fish farmers in the area



**Start date:** 04-02-2018

**Total expected duration:** 3 years

**Reference period:** 1st January / 31st December 2018



Direzione Provinciale Terra Ambiente e Sviluppo Rurale della Zambezia, COSV, ELIANTE, PIME, Carbon Sink Group, Cooperativa Cizenda Tae, Dipartimento di Scienze Agrarie e Ambientali dell'Università degli Studi di Milano, Università degli Studi di Urbino, Direzione Provinciale Pesca Zambezia, Direzione Provinciale Agricoltura e Sicurezza Alimentare Zambezia, Servizi Tecnici distrettuali (SDAE, SDPI, SDSMAS), Incaju



AICS



64,474 €



Zambezia is one of the poorest provinces of Mozambique, with a poverty rate that has risen from 41% in 2008 to 55% in 2015, and with high rates of chronic (38%) and acute (18%) malnutrition.

Objectives: to reduce the malnutrition rate by 2021 by boosting and diversifying the agricultural production; increasing the income of farming families by promoting the local processing and sale of products.

## Fighting drought and floods in Mozambique



S.A.C.R.A. - Sviluppo Agricolo per Comunità Resilienti e Autonome in Zambezia



Mozambique, Zambezia Province,  
Municipality of Quelimane



1,519 farmers, fish farmers and  
beekeepers



55,975 beneficiaries' families



**Start date:** 10-01-2018

**Total expected duration:** 18 months

**Reference period:** 1st October / 31st december 2018



ICEI, Unione Provinciale dei Contadini della Zambezia - UPCZ, Cooperativa di apicoltori Cizenda Tae, Direzione Provinciale Agricoltura e Sicurezza Alimentare, Servizi Distrettuali per le Attività Economiche, Direzione Provinciale Pesca, Direzione Provinciale Terra Ambiente e Sviluppo Rurale della Zambezia, Istituto Nazionale per la Gestione della Calamità, Istituto Investigazione Agraria del Mozambico



AICS



120,435 €



In Mozambique, droughts and floods caused by climate change have been weakening self-sustaining capacities, particularly among the inhabitants of the poorest districts.

Objective: to help strengthen the resilience of 19,760 vulnerable people affected by climate change in the South-West of Zambezia by diversifying agricultural production, improving agricultural techniques, storage, processing and marketing.

# MORINGA, BETWEEN ENVIRONMENT AND NUTRITION <sup>46</sup>

## The miracle tree in Zambia



Moringa Oleifera, the key for improving the food security and nutrition of villagers, and mitigate the climate change effects in Western Province, Zambia



Zambia, Western Province,  
Districts of Mongu and Nalolo



153 families (750 people)



11,000 inhabitants in 3 villages



**Start date:** 01-17-2017

**Total expected duration:** 2 years

**Reference period:** 1st January / 31st December 2018



Communities of Namushekende, Kalundwana, Nanjucha, Malombe Agriculture Suppliers, Caritas Mongu, Caritas Czech Republic, Scaling Up Nutrition, NADEL Ngo, Womba Conservation Foundation, DAPP Ngo, Mother Earth Association, NACRO Ngo, Mumwa Craft Association, People In Need Ngo, Society of landscape Designers Ngo, Lyambay radio, Agricoop news, Namushakende Farming Institute, Mongu & Nalolo District Commissioners, District Agriculture Department, District Forestry Department



Civil Society Environmental Fund 2 -CSEF2



18,725 €





The moringa is a 'magic tree' whose properties can be applied in various fields in development programs: as well as being a concentrate of vitamins, minerals and proteins, its processed leaves produce a powerful fertilizer and its roots help fight soil erosion.

Objective: to increase agricultural production with the aim of enriching and diversifying the diet of 150 farming families in three villages in the Western District of Mongu; to protect the environment by reforesting the area.

## Guaranteeing human rights in prisons in Zambia



Migliorare l'assistenza sanitaria e l'educazione all'interno delle prigioni zambiane per donne e bambini attraverso la promozione dei diritti umani



Zambia, Provinces of Lusaka, Central, Western, Southern



49 prison guards, 192 women, 12 children under 5, 55 officers



5,340 prisoners in 7 prisons



**Start date:** 01-15-2016

**Total expected duration:** 3 years

**Reference period:** 1st January / 31st December 2018



Caritas Zambia, UBUMI, Centre for Infectious Diseases Research in Zambia, Prisoner Reintegration and Empowerment Organization, Prisons Future Foundation, Prisons Care and Counselling Association, District Health Office, District Education Board Secretary, District Agriculture Coordinator, Zambia Correctional Service, Technical Entrepreneurial and Vocational Education Training Authority, Ministry of Community Development and Social Services, Ministry of General Education, Ministry of Health



EU



144,365 €







The conditions of the Zambian penitentiary system have been alarming for quite some time, particularly in terms of inmates' health care, nutrition, education, rehabilitation and reintegration into society.

Objective: to improve the living conditions of detainees in seven prisons, paying particular attention to women and their children who are held in prison with them.

## Protection of the rights of people with disabilities in Zambia



### Socio-economic inclusion of people with disability in the district of Ndola and Luanshya



Zambia, Copperbelt Province,  
Districts of Ndola and Luanshya



1,334 people (pupils with disabilities, teachers,  
doctors and community members)



6,000 people benefitting of awareness-raising  
activities



**Start date:** 03-01-2018

**Total expected duration:** 2 years

**Reference period:** 1st March / 31st December 2018



Association Pope John 23, Franciscan Missionary  
Sisters of Assisi



EU



129,949 €



In Zambia, the legislation to protect people with disabilities is not fully and correctly implemented. The lives of these people are hampered by innumerable architectural barriers and are also affected by discrimination and prejudice, resulting in heavy social, educational and economic isolation.

Objectives: socio-economic inclusion and protection of the rights of 286 people with disabilities in the district of Ndola and Luanshya.

## A piece of Italy in Livingstone



Zambia, Southern Province,  
Livingstone



18 young people working in the  
restaurant-guests house



7,920 € of incoming being used to  
finance YCTC activities for 300 pupils



**Start date:** September 2008

**Total expected duration:** 13 years

**Reference period:** 1st January / 31st december 2018



Diocese of Livingstone



self-financing



249 €





Olga's is not just a pizza restaurant and guesthouse, it's the fulfilment of an educational project for the most vulnerable young people in Livingstone. Olga's is a non-profit organization: all profits are reinvested in the Youth Community Training Center (YCTC), a vocational training school set up in 1999 by CELIM and the Diocese of Livingstone.

YCTC offers courses in plumbing and electrical systems, tailoring, IT, building construction and catering. Moreover, most of Olga's employees are former students of the YCTC catering course.

*In Haiti*



Sviluppo agricolo e tutela ambientale nelle comunità agricole di Jacmel e Beausejour-Haiti



Haiti, Departments of Jacmel and Beausejour



1,053 farmers



1,840 farmer families



**Start date:** 11-21-2016

**Total expected duration:** 18 + 5 months

**Reference period:** 1st January / 31st December 2018



Petits Frères de Saint Thérèse, Asosyasyon Peyzan Fondwa



Caritas Italiana



1,531 €



Five Grassroots Organizations (ODBs) on the island of Haiti (bringing together 1,053 members), all characterised by educational gaps and the use of non-eco-sustainable materials and practices, will benefit from training and the supply of the necessary materials.

Objective: to promote sustainable agriculture and the weaker sections of the population in the districts of Jacmel and Beausejour.



passione

---

## **OUR RESOURCES**

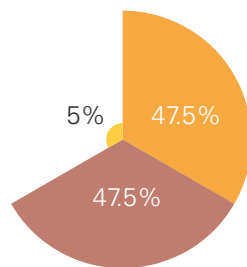
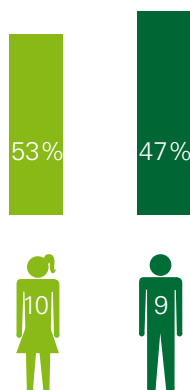
---

*Financial statements and activities: our transparency*

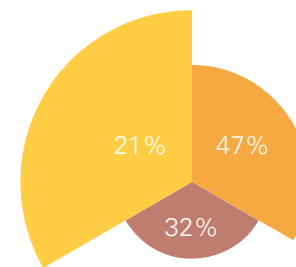


## Precious human resources

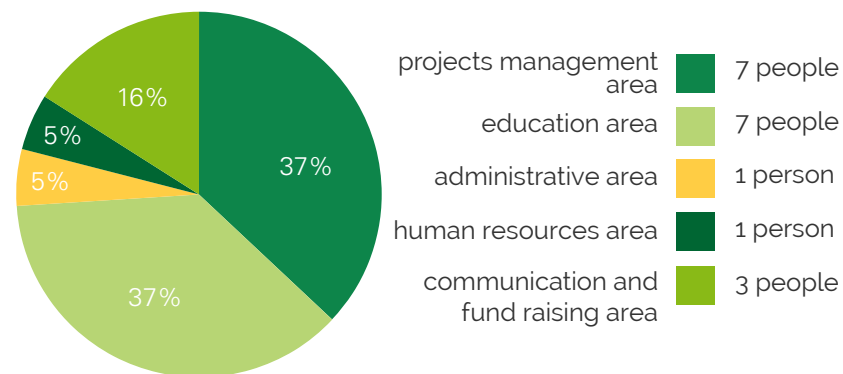
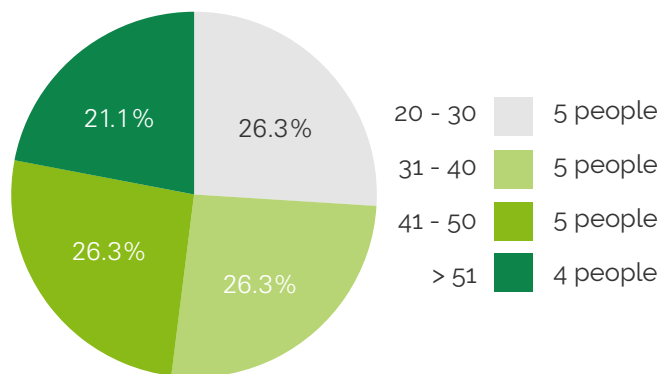
### STAFF IN ITALY *tot. 19*



- open-ended contracts 9 contracts
- fixed-term contract 1 contract
- collaborators 9 contracts



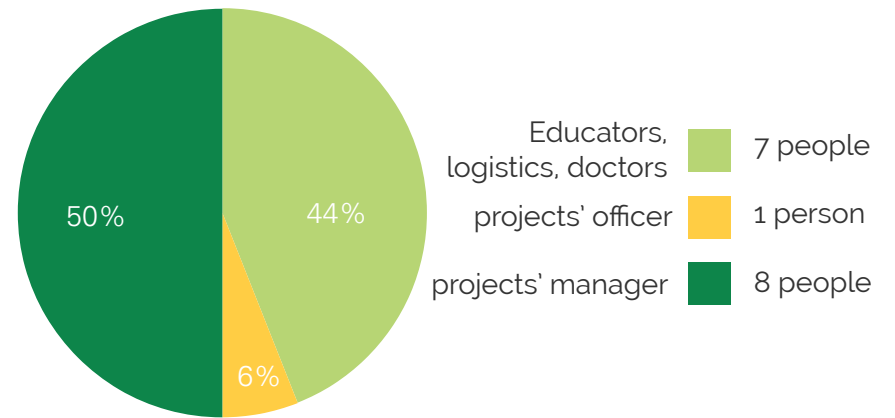
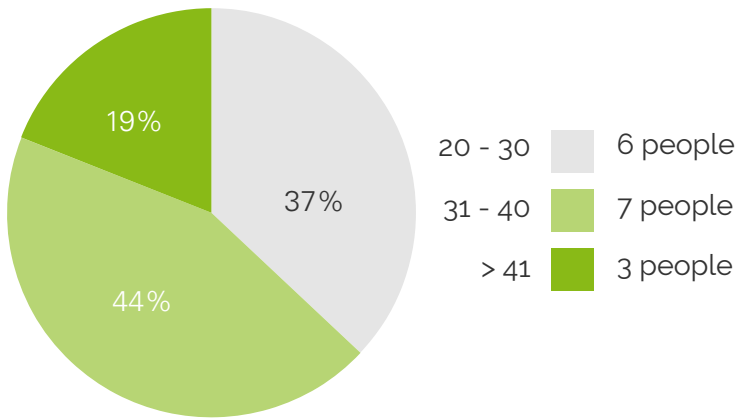
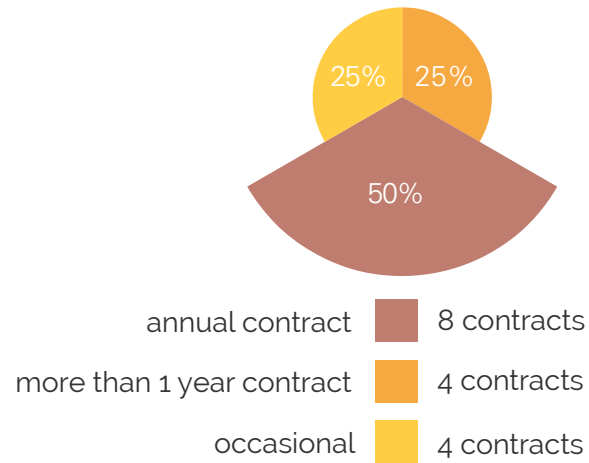
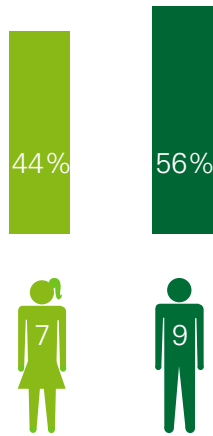
- full time 4 contracts
- part time 6 contracts
- occasional 9 contracts

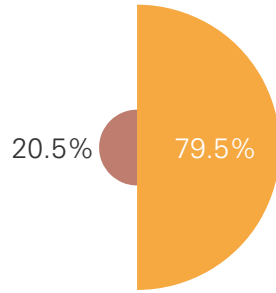


During the year, one person's contract in the educational area was changed (from coordinated collaboration to permanent employee); the only fixed-term contract is a replacement for maternity leave in the communication and fund-raising department; staff in this department has therefore remained the same as last year; personnel in the planning department comprises 4 temporary contracts for short-term collaboration abroad.

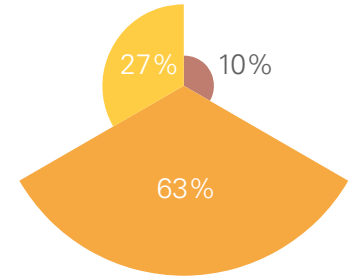
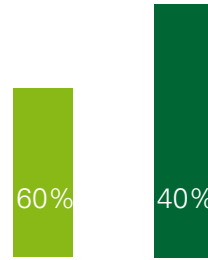
# STAFF ABROAD

## EXPATRIATE STAFF *tot. 16*

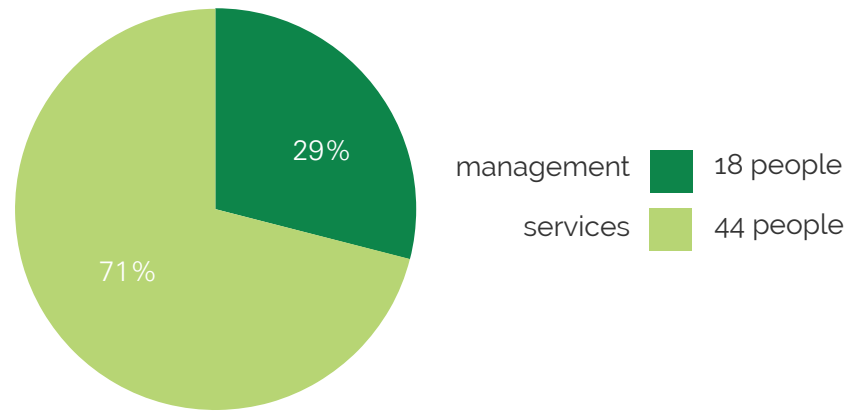
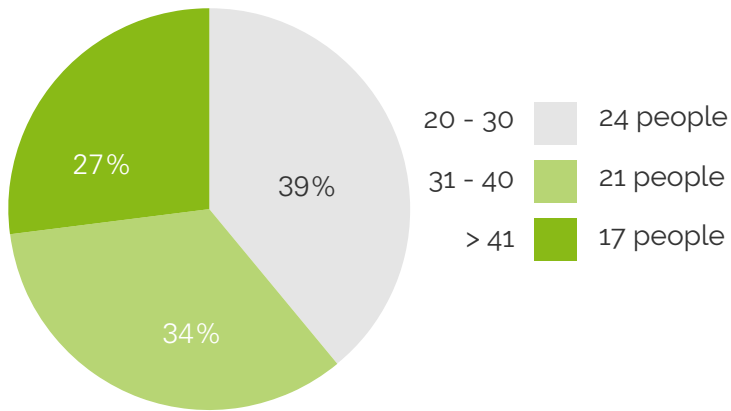




expatriate staff 16 people  
 local staff 62 people



biennial contract 6 contracts  
 annual contract 39 contracts  
 occasional contract 17 contracts

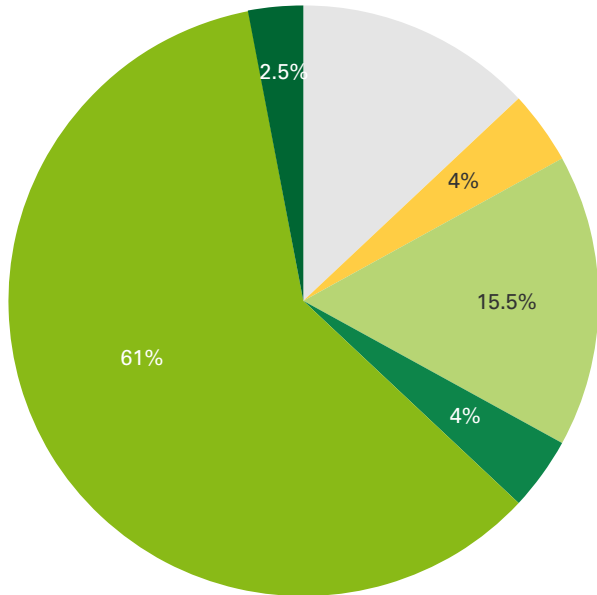


## Humanity and skills at the service of others

Volunteers are our greatest resource: these committed people put their time and expertise at the service of our activities and projects and the relative management and implementation, at both national and global level. Voluntary support has been worked out taking into account the hour/day values established by the Ministry of Foreign Affairs and for the Association it is in fact a wealth in terms of experiences and support.



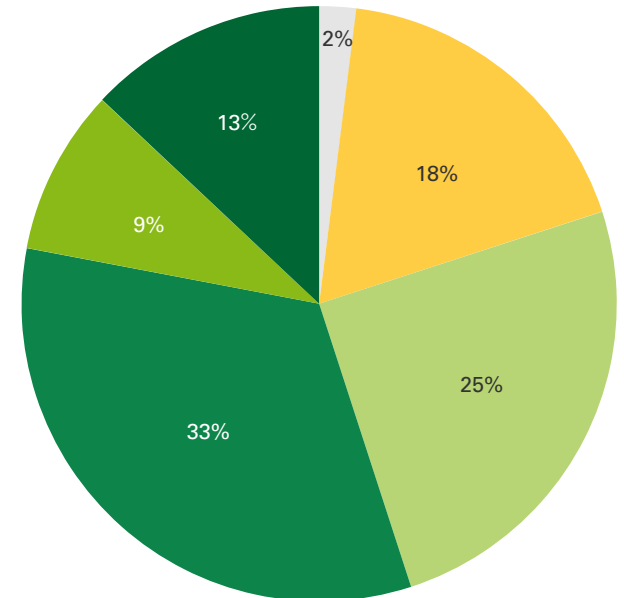
### Volunteers per working area



#### Keys

board of Directors	10 people	128 hours
administration support	3 people	1,256 hours
education activities in Italy	12 people	1,800 hours
cooperation activities	3 people	2,400 hours
communication and fund raising support	47 people	675 hours
human resources support	2 people	968 hours

### Volunteers per working hours



We have volunteers helping daily in our office, enabling us to carry on working as efficiently as possible; other volunteers regularly help our educators who operate in schools and in meeting centres; still others give us a hand now and again to organise stalls and information and fund-raising activities. And there are volunteers who, with their spirit of initiative, decide to organise awareness- and fund-raising events on their own territory, involving their network of acquaintances. As funded by the Articles of Association, the Board of Directors' members are all volunteers. Everyone of them is important to us. Everyone of them gets an experience of limitless growth and experience in return.



The [European Voluntary Service](#) is an international volunteering experience funded by the European Commission aimed at all young people aged between 17 and 30. The programme allows them to work as volunteers for an organisation or public entity in Europe and in the countries of the Euro-Mediterranean and Caucasian area for a minimum period of 2 weeks to 12 months.

Since 2014 CELIM has been an accredited reception association and has been co-operating with the Joint association: in 2018 we hosted two girls from Portugal.

## *A once-in-a-lifetime experience*



The Voluntary National Civil Service was created to promote among young Italian citizens the implementation of the constitutional principles of social solidarity, to actively help safeguarding and protecting our Country's heritage and to contribute to civic, social, cultural and professional training. FOCSIV and its Members offer young people aged between 18 and 29 the chance to live for 12 months a unique experience of growth and personal and professional enrichment, through which they can contribute, both nationally and internationally, to social cohesion and civil commitment processes.

Volunteers taking part in projects abroad work as 'White helmets' in areas of social conflict with the crucial task of preventing situations of human, cultural and economic distress. How? Through development-fostering activities aimed at creating peace, protecting human rights and overcoming the conditions of social injustice in many different project sectors, from the economic and managerial one to the socio-educational and the rural and environmental one.

CELIM has been an accredited civil service organization since 2003: following the 2017/18 call, 18 young people have served with us from November 2017 to November 2018 (four having finished early); following the extraordinary call related to care farming, three other young people have started their service in April.

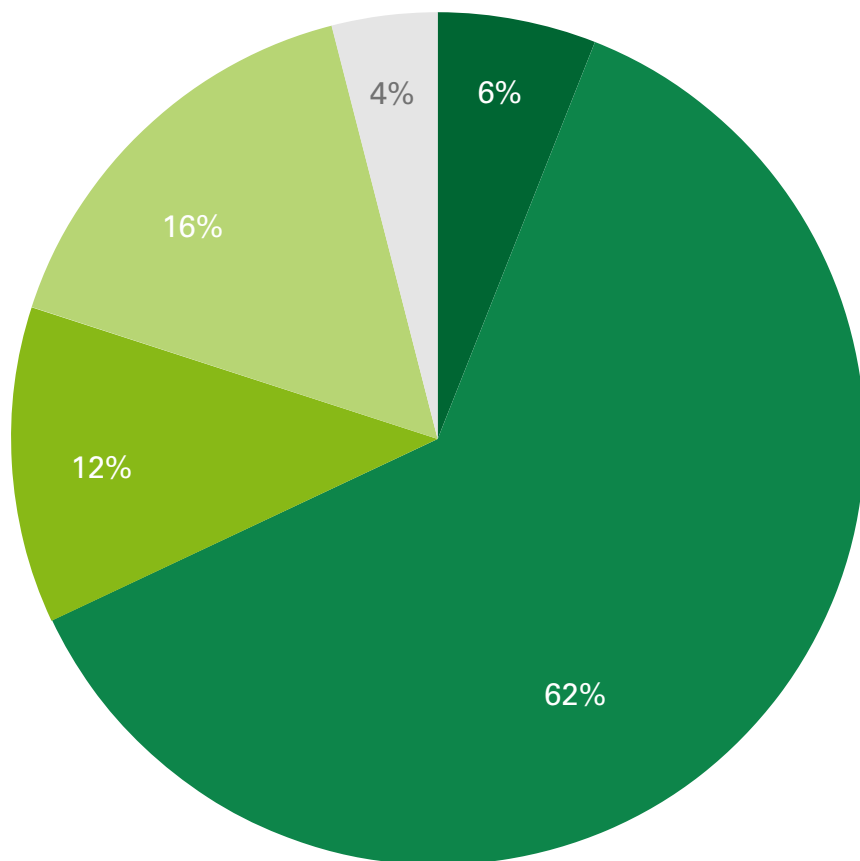
Throughout the year, 72 curricula were evaluated with respect to 24 open and leaving positions in 2019.

- Albania ●
- Mozambico ●
- Zambia ●
- Italia ●



## Financial resources

**REVENUES: 3,173,508 €**

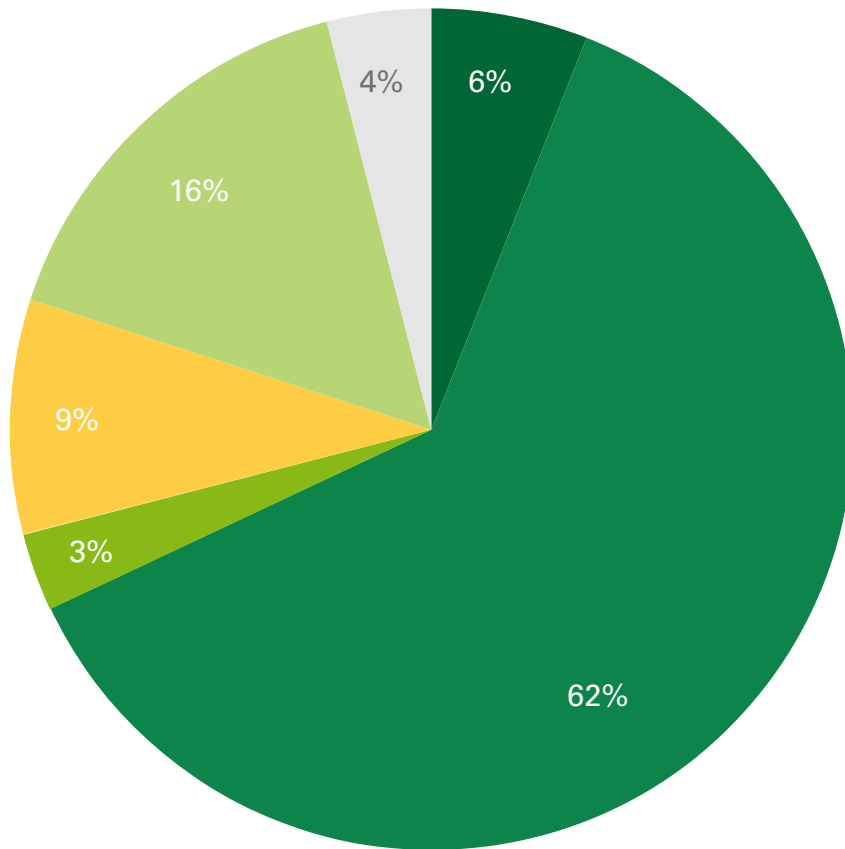


### Legend

	2018	2017
contribution for education projects in Italy	186,239 €	45,348 €
contribution for cooperation projects	1,963,579 €	1,567,945 €
communication and fund raising activities	377,787 €	339,189 €
services to third parties	511,466 €	631,154 €
enhanced contribution (Voluntary)	134,437 €	133,185 €

- Our revenues from **fundraising and self-financing** include: 5 x 1000, 8 x 1000, offers from private individuals, offers from events, micro, memberships.
- Revenue for **services to third parties** refer to activities offered to: Caritas Ambrosiana, Caritas Italiana, Managing Agency of the Chirundu Hospital, Archdiocese of Milan.
- The **enhanced contribution** includes the charitable work guaranteed by volunteers and a donation of material made by the Novamont company to the project 'Let's clean Quelimane'

## EXPENDITURES: 3,173,508 €



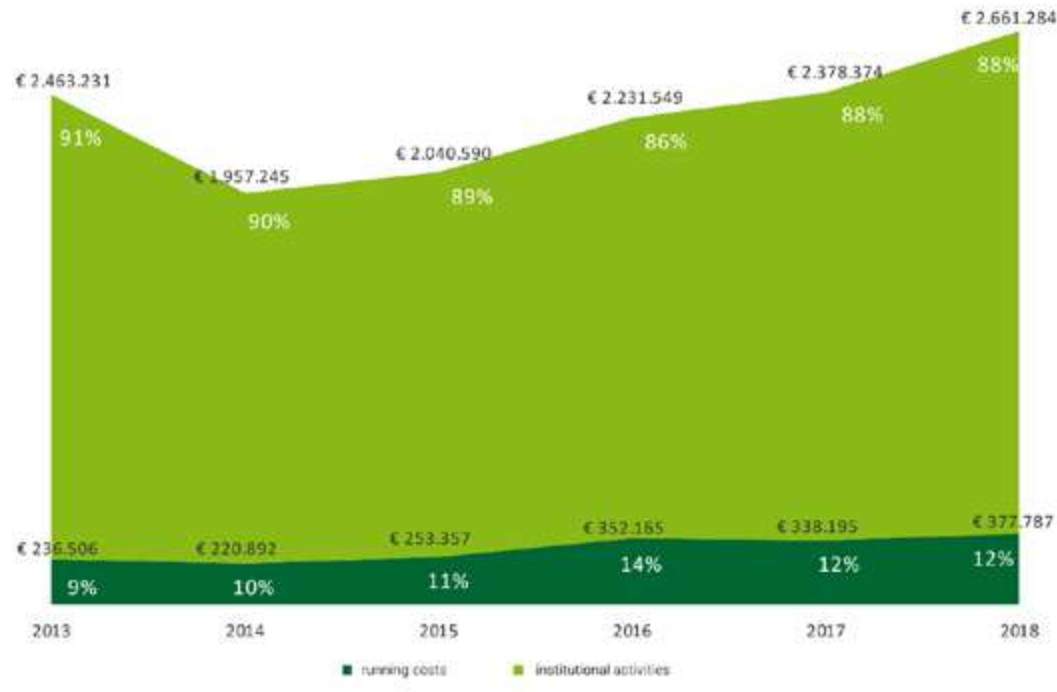
### Legend

	2018	2017
education projects in Italy	186,239 €	47,449 €
cooperation projects	1,963,579 €	1,566,586 €
communication and fund raising activities	101,397 €	102,926 €
structure	269,345 €	227,266 €
membership fees	7,045 €	8,003 €
services to third parties	511,466 €	631,154 €
volunteers	134,437 €	133,185 €

- The **fees** paid refer to membership to: Focsiv, CoLomba, VpS, Ong2.0.
- Our **running costs** include: utilities, material, audit certificate, administrative staff wages, projects and human resources. Since 2016 we don't have rental costs as we moved in a free loan office.
- **Services to third parties** refer to activities offered to: Caritas Ambrosiana, Caritas Italiana, Managing Agency of the Chirundu Hospital, Archdiocese of Milan.
- As for the Revenue, the **contributions in kind** also include the charitable work guaranteed by volunteers [p. 71] and a donation of material made by the Novamont company to the project 'Let's clean Quelimane'



# EFFICIENCY STRUCTURE INDEX

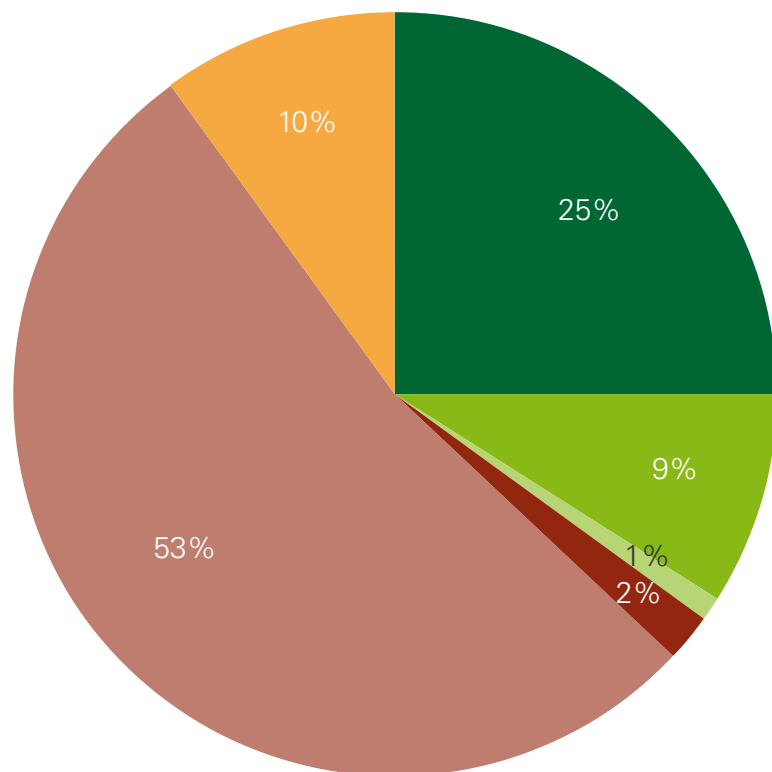


Co-operation projects worldwide, education projects in Italy, services carried out on behalf of third parties and volunteering are considered **institutional activities**.

**Running costs** include: the structure's costs, promotional communication and fundraising activities, and subscriptions to networks and federations.

Contributions in kind, i.e. non-monetary, are excluded from the accounts.

## DIVERSIFICATION OF FINANCING SOURCES



### Legend

#### Private

	2018	2017
religious institutions	765,113 €	1,014,228 €
foundation, private entities	5,000 €	5,000 €
private donors	280,939 €	378,695 €
5 x 1000	16,959€	17,083 €
membership fees	790€	830 €

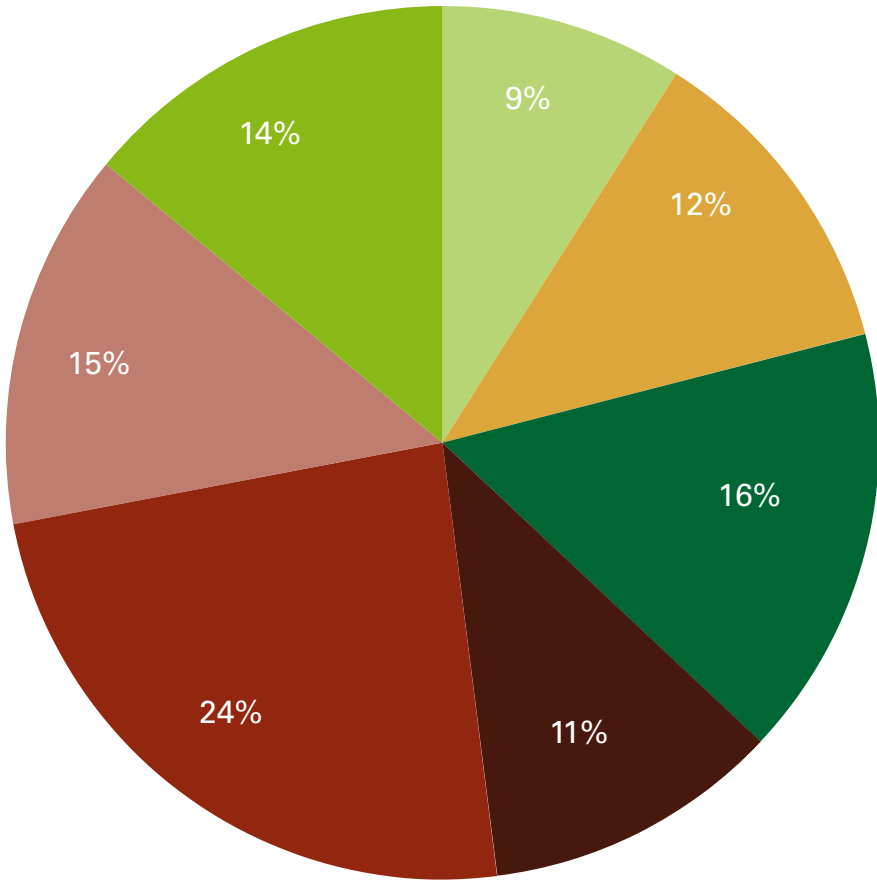
#### Public

local public-sector authorities	53,300€	21,163 €
national public-sector authorities	1,620,010 €	852,461 €
international public-sector authorities	297,227 €	294,176 €

**tot 3,039,338 €**

- € 134,437 are non-monetary contributions in kind, as explained on page 74. The total monetary revenue is therefore € 3,039,338
- Religious Institutions that financed us in 2018: CEI (Conferenza Episcopale Italiana), Archdiocese of Milan, Caritas Ambrosiana, Caritas Italiana
- Local public-sector authorities that financed us in 2018: Region of Lombardy, Municipality of Milan, Province of Bolzano, Municipalities 4 and 5 in Milan
- National public-sector authorities that financed us in 2018: AICS (Agenzia Italiana per la Cooperazione allo Sviluppo), Ministry of Home Affairs for National Civil Service, 8 x 1000 from the State
- International public-sector authorities that financed us in 2018: European Union, European Delegation in Zambia, CSEF2 (Civil Society Environmental Fund 2)

# FINANCING SOURCES BY AREA

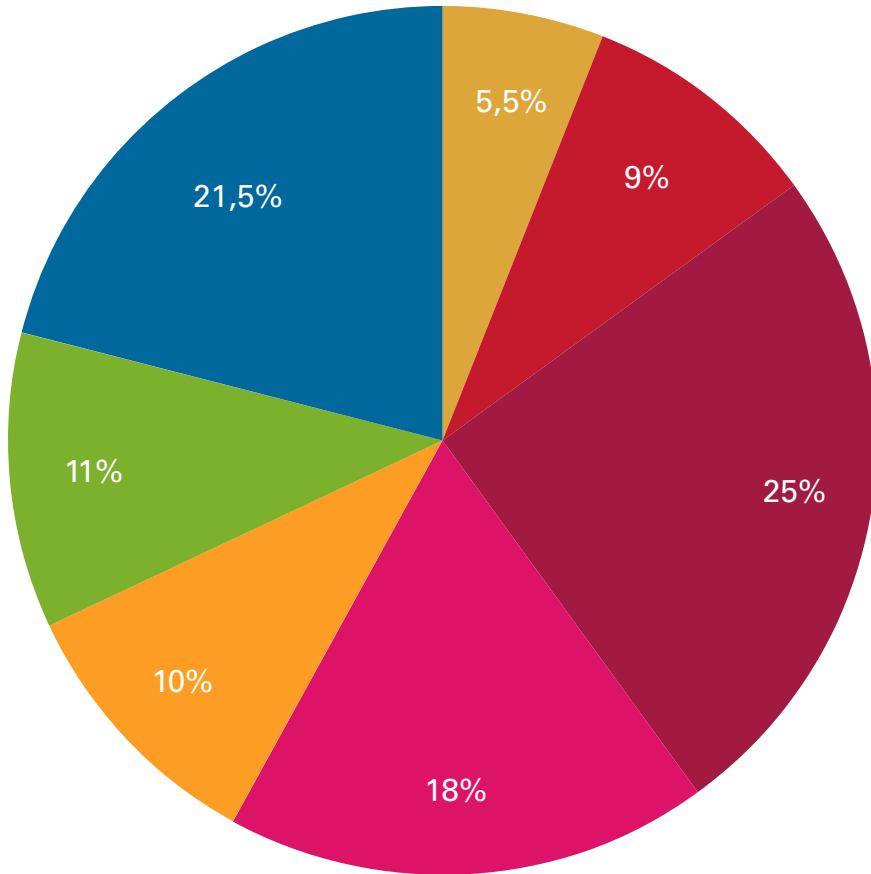


### Legend

Italy	17 projects and services	186,239 €
Albania	2 projects	261,960 €
Kosovo	1 project	0 €
Lebanon	2 projects	334,751 €
Turkey	1 project	235,691 €
Kenya	2 projects	518,900 €
Mozambique	4 projects	317,458 €
Zambia	4 projects	293,288 €
Haiti	1 project	1,531 €

***tot 2,149,818 €***

# FINANCING SOURCES BY PRIORITY SECTOR



## Legend

### SDGs

	Zero hunger	3 projects	116,285 €
	Quality education	17 projects and services	186,239 €
	Decent work and economic growth	5 projects	545,095 €
	Riduce inequalities	3 projects	383,549 €
	Sustainable cities and communities	2 projects	219,898 €
	Responsible consumption and production	1 project	1,531 €
	Life on land	1 project	236,014 €
	Peace, justice and strong institutions	2 projects	461,207 €

**tot 2,149,818 €**

# Financial Statement 31st December 2018

## ASSETS AND LIABILITIES

<b>ASSETS</b>		<b>31.12.2018</b>	<b>31.12.2017</b>
<b>Fixed assets</b>			
<i>Inventories</i>	Office renovations and equipment	33.450	33.450
	Depreciation Fund	(15.879)	(10.284)
		<i>17.571</i>	<i>23.166</i>
<i>Financial</i>	Shareholdings in Banca Etica	<i>516</i>	<i>516</i>
<b>Total fixed assets</b>		<b>18.087</b>	<b>23.682</b>
<b>Current assets</b>			
<i>Credits for projects</i>	Funded by AICS	3.921.005	341.201
	Funded by EU	387.185	96.096
	Funded by Public awareness and education for develop.	100.469	34.243
	Funded by various agencies	246.434	352.139
	Advances to projects	13.136	42.484
	Goods in stock		639
		<i>4.668.229</i>	<i>866.802</i>
<i>Other credits</i>	Other projects	25.326	160.253
<i>Liquidity</i>	Cash and cash equivalent	412.826	106.890
	Postal deposit	8.164	12.547
	Bank deposit	2.107.486	700.563
<i>Financial resources</i>	Bonds Cr.Valtellinese	272.098	290.000
	Bonds MPS		7.098
		<i>2.800.574</i>	<i>1.117.098</i>
<b>Total current assets</b>		<b>7.494.129</b>	<b>2.144.153</b>
Active Accruals and	Active Rediscouunts	2.180	517
<b>Totala Active Accruals and Rediscouunts</b>		<b>2.180</b>	<b>517</b>
<b>Total assets</b>		<b>7.514.396</b>	<b>2.168.352</b>
<b>LIABILITIES</b>		<b>31.12.2018</b>	<b>31.12.2017</b>
<b>Net Capital Worth</b>			
<i>Free</i>	Endowment Fund	50.000	50.000
	Fondo destinato a progetti	120.961	120.709
	Fiscal Year Management Result		252
<b>Total Net Capital Worth</b>		<b>170.961</b>	<b>170.961</b>

<i>Severance payment fund</i>		<b>107.692</b>	<b>100.605</b>
<i>Liabilities towards nnierste</i>	Funded by AICS	5.332.274	341.201
	Funded by EU	716.706	106.608
	Funded by other agencies for Pub.awareness and ed.	106.708	
	Funded by Com.Quelimane, Fondazione V. for Mozambico Quelimpa	46.822	109.754
	Founded by Italian Church proj. Zambia,Mozambico, Kenya	252.092	374.460
	Fundedn by LA proj. Mozambico	42.933	88.697
	Funded by privates	20.463	6.000
	Funded by privates proj. Chirundu	87.198	66.976
	Funded by others	35.818	109.298
		<b>6.641.014</b>	<b>1.202.994</b>
<i>Other liabilities</i>	Towards banks	83.932	200.862
	Towards suppliers	10.341	48.855
	Tributary	4.729	3.958
	Towards social security Institutions	18.081	13.744
	Others (Diocese, Chirundu, SCV)	473.522	425.182
		<i>590.605</i>	<i>692.601</i>
<b>Total Liabilities</b>		<b>7.231.619</b>	<b>1.895.595</b>
Ratei e Risconti Passivi			
<b>Totale Ratei e Risconti Passivi</b>		<b>4.124</b>	<b>1.191</b>
<b>Totale passivo</b>		<b>7.514.396</b>	<b>2.168.352</b>

## REVENUES AND COSTS

<b>REVENUES</b>		<b>31.12.2018</b>	<b>31.12.2017</b>
<i>Incomes for projects</i>	Projects for basic services	180.393	209.012
	Communication and fund raising	125.280	51.208
	Work camp	15.403	
	Revenues for projects Diocese, Chirundu, Caritas	511.466	631.208
	Public awareness	186.239	
	Recruitment and training	37.141	
	Revenue for own projects	109.398	
	Italian Church projects	301.090	
	AICS projects	1.267.376	1.613.239
	EU projects	285.716	
		<b>2.698.425</b>	<b>2.244.447</b>
<i>Voluntary service</i>	HQ + Project PVS	134.437	133.185
<i>Financial Revenues</i>	Interests	6.573	9.123
	Unespected expenses	12.995	
<i>Other revenues</i>	Microprojects		69.846
<b>Total revenues</b>		<b>3.173.508</b>	<b>2.716.821</b>
<i>MANAGEMENT DEFICIT/SURPLUS</i>		-	252
<b>Total</b>		<b>3.173.508</b>	<b>2.716.569</b>
<b>COSTS</b>		<b>31.12.2018</b>	<b>31.12.2017</b>
<i>Basic services</i>		197.471	189.891
<i>Unespected expenses</i>		17.181	3.818
<i>Expenses for communication and fund raising</i>		101.397	102.926
<i>Work camp</i>		15.205	

*Costs for projects*

Revenues for projects Diocese, Chirundu, Caritas	511.466	631.154
Public awareness	186.239	
Recruitment and training	38.969	
Revenue for own projects	109.398	303.192
Italian Church projects	301.090	348.307
AICS projects	1.267.376	836.621
EU projects	285.716	159.183
	<b>2.700.253</b>	<b>2.278.457</b>

*Voluntary service*

HQ + Project PVS	<b>134.437</b>	<b>133.185</b>
------------------	----------------	----------------

*Financial costs*

	<b>7.563</b>	<b>8.292</b>
--	--------------	--------------

**Total costs**

	<b>3.173.508</b>	<b>2.716.569</b>
--	------------------	------------------

The current financial statement is true and is fair representation of bookkee

Milan, 16<sup>th</sup> March 2019

Andrea Pierangelo Campoleoni

President





## **Report of the Independent Auditor**

### **Opinion**

To the Board of Directors  
Of Ce.L.I.M. - Centro Laici Italiani per le Missioni - Onlus

## **Report on the Financial Statements**

### **Opinion**

We have audited the accompanying Financial Statements as per December 31st, 2018 of Ce.L.I.M. - Centro Laici Italiani per le Missioni - Onlus, which comprise the Balance Sheet, the Income Statement., and Supplementary Notes as per 31st December 2018.

In our opinion, the Financial Statements as per December 31st, 2018 of Ce.L.I.M. - Centro Laici Italiani per le Missioni - Onlus give a true and fair view of the financial position, of the profit and loss, and of the results of its operations in accordance with the Italian Principles for the preparation of Financial Statements.

### **Basis of Opinion**

We conducted our audit in accordance with International Auditing Standards (ISA Italia).

Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report.

We are independent of the Company within the meaning of and according to the Italian rules, ethical and independence principles applicable to the audit of the Financial Statements.

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

## **Other aspects**

This report is not issued according to law, because Ce.L.I.M. - Centro Laici Italiani per le Missioni - Onlus in the financial year as per 31<sup>st</sup> December 2018 was not obliged to legal auditing.

### **Management responsibility for the Financial Statements**

Management is responsible for the preparation of the Financial Statements, which give a true and fair view of the financial position in accordance with the Italian law, and according to the law for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement due to fraud or error.

Management is responsible for the evaluation of the Association's ability to continue as a going concern and, in the preparation of the Financial Statements for the correctness of use of the going concern basis of accounting and for an appropriate disclosure.

Management uses the going concern basis of accounting for the preparation of the Financial Statements, unless Management either evaluated the existence of the conditions for the Company's liquidation or to cease operations, or has no realistic alternative but to do so.

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

The objectives of our audit are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Auditing Principles (ISA Italia) will always detect a material misstatement, when it exists.

Misstatements can arise from frauds or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these Financial Statements.

As part of an audit in accordance with international auditing principles (ISA Italia), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, 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 error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- evaluate the appropriateness of accounting principles used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to date of our company's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Milan, May 8, 2019

Sirevi Italia s.r.l.



Giuseppe Zermini  
Partner

---

*CELIM Onlus*

Legal head office:

Piazza Fontana 2, 20122 Milano

Headquarters in Italy:

via degli Arcimboldi 5, 20123 Milano

t. 02 58.31.78.10

t./f. 02 58.31.63.24

celim@celim.it

Headquarters in the world:

*CELIM Albania*

albania@celim.it

*CELIM Kenya*

kenya@celim.it

*CELIM Kosovo*

kosovo@celim.it

*CELIM Lebanon*

lebanon@celim.it

*CELIM Zambia*

PO Box 33834, Lusaka

t. +26 0953.715993

celim.zambia@celim.org.zm

*CELIM Mozambique*

t. +258 82.57.24.681

f. +258 82.69.29.429

mozambique@celim.it

---

---

*HOWTO SUPPORT CELIM*

There are many ways you can help make a change and be an important part of it. Our duty is to invite you to take part, you can choose how you prefer to do it.

- Postal payment  
Current account 000052380201
- Bank transfer  
Banca Popolare Etica  
BIC (SWIFT) CCRTIT2T84A  
IBAN: IT38A0501801600000011080678  
Credito Valtellinese  
BIC (SWIFT) BPCVIT2S  
IBAN: IT49H0521601631000000018081  
Banca Prossima, Branch of Milan  
BIC (SWIFT) BCITITMX  
IBAN: IT12T0335901600100000147594
- Donating online: [www.celim.it](http://www.celim.it)
- Online shopping: using Helpfreely app > <http://helpfree.ly/j10035> >



[www.celim.it/en](http://www.celim.it/en)



@CELIMMilano



CeLIM Milano



CELIMMilano



Celimmilano



CELIMMilano

Photos: ©CELIM

---