CELIM ONLUS\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**MISSION REPORT FOR THE YEAR 2023**

**Introduction**

The financial statements submitted for your approval consist of the Balance Sheet, the Profit and Loss Account

and the Mission Report. They correspond to the accounting records duly kept and were drawn up taking into account the 'Guidelines' issued by the Decree of 4th July 2019 of the Ministry of Labour and Social Security, in implementation of Legislative Decree no. 117/2017 governing the Third Sector Code (TSC).

They consist of the following statements, which were drawn up in accordance with the models set out by the Decree of the Ministry of Work and Social Policies of 5th March 2020, pursuant to art. 13 of the Third Sector Code and to the requirements of articles 2424 and 2424 bis of the Civil Code:

1) Balance sheet

2) Profit and Loss Account

This Mission Report is an integral part of the financial statements which, in addition to reporting the

information required by the regulatory framework, provide a truthful and exhaustive representation of the

operating perspectives; it follows that, in addition to describing the economic aspects, it also illustrates the managerial choices aimed at pursuing the corporate purpose.

**1) Information on the association and its mission**

*Information on the association*

Ce.L.I.M. - Centro Laici Italiani per le Missioni (Italian Lay Centre for Missions) - was established by Act of 28/6/1972, registered on 6/7/1972 in Milan;

The Articles of Association of 16/4/2016, registered on 13/5/2016 in Milan were amended with reference to the 'Code of Third Sector' on 11th May 2019 Position no. 0087470-19 record N. 33,382 folder N. 9,539 and registered in Milan on 17th May 2019 under no. 19527 series 1T. The new name (ETS) will take effect from the date of registration of the Association in the appropriate section of the Single National Register of the Third Sector (RUNTS), which is not yet fully operational at the date of approval of these financial statements.

The activities of general interest referred to in art. 5 of Decree Law 117/17 are mentioned in art. 2 of the Articles of Association, which should be referred to for an in-depth study of the content.

• With reference to the recommendations issued by the National Council of Chartered Accountants regarding the

 content of the explanatory notes of non-profit organizations, it should be noted that CELIM benefits from the

 following recognitions:

• socially useful non-profit organisation (ONLUS) pursuant to Legislative Decree no. 460 of 4th December 1997;

• registered in the Register of Legal Persons (pursuant to Presidential Decree 361 of 10/2/2000) at the Prefecture

 of Milan with number 1538 of 7/2/2017;

•Registered in the list of civil society organizations of the Italian Agency for Development Cooperation, pursuant to

 art. 26 of law 125 of 11/08/2014 with decree no. 2016/337/000152/2 of 4/4/2016;

•Recognised by the European Union and registered with the European Commission – International Cooperation

 and Development with EuropAid ID IT-2007-DWL-2711528533 and LEF ID 6000165222;

•Registered in the register of NGOS at the Revenue Agency (27/1/2015);

•Registered with the Provincial (MI) and Regional (Lombardy) Registry of Organisations;

•Registered with the Municipality of Milan Zone 1

•The association enjoys the tax benefits provided for by legal regulations in favour of socially useful non-profit

 organisations.

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*Mission*

CELIM's mission is to promote a lasting progress of communities by sharing processes of self-determination and training with finite duration interventions.

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2023 Mission report 1

CELIM ONLUS

The targeted interventions are the result of a careful analysis of the available needs and resources. Their effects are permanent and continue to change the community and evolve with it.

The projects are motivated by a willingness to change and confidence in teamwork.

**2) Information on the members or founders and on the activities carried out**

The association consists of 64 members (40 males, equal to 63% and 24 females, equal to 37%).

The governing body meets at least 10 times a year.

**3) Criteria applied in the valuation of the entries of the financial statements**

These financial statements were drawn up in compliance with the criteria provided for by civil law, as amended, and technically construed pursuant to the recommendations of the Non-Profit Companies Commission set up as part of the National Council of Chartered Accountants and, for the aspects not covered by the aforementioned

recommendations, and where applicable, by the accounting principles established by the National Council of Certified Auditors and Professional Accountants, as reviewed by the Italian Accounting Body.

The data are presented in comparative form, the entries of the balance sheet and the operating statement show

the corresponding amount relating to the previous year.

In the management report, the items are grouped by specific management areas. The main area of typical activities includes data on the income and charges arising from the statutory activities carried out by Celim, pursuant to the provisions concerning socially useful non-profit organizations under Decree Law no. 460/97.

In preparing the financial statements, the following general principles were observed:

• the valuation of the entries was made following the principle of prudence and with a view to continuing the activity:

•the risks and losses for the year were taken into account even if they became known after the end of the financial year.

In particular, the following criteria were used:

**Intangible fixed assets**

These are recorded at purchase cost, minus the depreciation expense for the fiscal year.

**Tangible fixed assets**

These are recorded at purchase cost and adjusted by the corresponding accumulated depreciation. The depreciation allowance, which was recorded in the income statement, was calculated on the basis of the use, the distinction and the economic-technical duration of the assets, based on the criterion of the residual useful life, which is considered to be well represented by the following rates:

**Financial**

Shareholdings are recorded at purchase cost.

**Receivables**

The various receivables are recorded at their nominal value.

**Payables**

Payables are recorded at nominal value.

**Termination indemnity**

This includes, net of any advances paid, the amount of the amounts set aside against liabilities to employees for end-of-work indemnity, in accordance with the provisions of the law, of collective professional employment agreements and company agreements calculated pursuant to art. 2120 of the Civil Code.

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CELIM ONLUS

**Accruals and deferrals**

Accruals and deferrals are calculated according to the pro-tempore accounting system in the year in which they were earned and incurred, by spreading over the same the costs common to several financial years.

**Irap taxes (Italian regional tax on productive activities)**

No IRAP tax is entered as operating cost as, by virtue of the Regional Law of Lombardy no. 27 of 18/12/2001, from 1st January 2002 non-commercial institutions and socially useful organisations (Onlus) are exempt from paying the Regional Tax on Productive Activities (IRAP).

**Recognition of income and charges**

Income and charges are recorded according to the principles of prudence and accrual basis accounting.

During the current financial year, balance sheet entries were removed from the balance sheet with respect to the ministerial model.

**4) Assets**

**a) Intangible assets**

These amount to € 3,458

|  |  |
| --- | --- |
| **Ongoing expenses** |  |
| Historical cost  |  |
| Depreciation and amortisation p. a. |  |
| **Net as of 31/12/2022** |  |
| Amortisation for the financial year  |  |
| **Net as of 31/12/2023** |  |

**b) Materials**

|  |  |
| --- | --- |
| Electronic office equipment |  |
| Historical cost  |  |
| Depreciation funds |  |
| **Net as of 31/12/2022**  |  |
| Growth for the financial year |  |
| Disuse |  |
| Amortisation for the financial year |  |
| **Net as of 31/12/2023** |  |

There are no contributions received, previous and current write-ups and/or write-downs and depreciation and amortisation were carried out at ministerial rates.

**5) Installation and expansion costs**

No installation and expansion costs are not recorded in the balance sheet.

**6) Financial assets and liabilities**

Receivables with a duration of less than 5 years:

These amount to €4,211,482, the breakdown of receivables from public sector agencies, third sector associations and private subjects is reported below divided by projects:

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CELIM ONLUS

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| To Public Sector agencies  |  |  |  |
| To other third sector associations |  |  |  |
| **To others** |  |  |  |
| **Total receivables** |  |  |  |

The breakdown of receivables to public sector, third sector and private sector associations is shown in the table below:

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  | **within 12 m** | **over 12 m** | **total** | **within 12 m** | **over 12 m** | **total** |
| **Credits financed by AICS** |  |  |  |  |  |  |
| **Credits financed by the EU** |  |  |  |  |  |  |
| **Credits to Public sector agencies**  |  |  |  |  |  |  |

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CELIM ONLUS

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  | **within 12 m** | **over 12 m** | **total** | **within 12 m** | **over 12 m** | **total** |
| **Credits financed by different entities for ECG** |  |  |  |  |  |
| **Credits to other lenders** |  |  |  |  |  |  |
| **Credits to projects**  |  |  |  |  |  |  |
| **Total advances** |  |  |  |  |  |  |

Receivables with a duration of more than 5 years

There are no receivables with a duration of more than 5 years.

Liquid assets

At the end of the financial year, liquid assets amounted to €2,120,639, as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | **Variation** |
| Cash at banks |  |  |  |  |
| Postal deposits |  |  |  |  |
| Cash and valuables in hand |  |  |  |  |
| **Total** |  |  |  |  |

There are no accounts dedicated to specific projects.

***Payables***

Payables with a duration of more than 5 years

There are no payables with a residual duration of more than 5 years.

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CELIM ONLUS

Payables with a residual duration of less than 5 years:

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| To other lenders |  |  |  |
| To suppliers |  |  |  |
| Tax liabilities  |  |  |  |
| To pension and social security institutions  |  |  |  |
| To others |  |  |  |
| **Total payables**  |  |  |  |

Payables to other lenders for projects

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  | **within 12 m** | **over 12 m** | **total** | **within 12 m**  | **over 12 m** | **total** |
| **Payables financed by AICS** |  |  |  |  |  |  |
| **Payables financed by the EU** |  |  |  |  |  |  |

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CELIM ONLUS

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  | **within 12 m** | **over 12 m** | **total** | **within 12 m**  | **over 12 m** | **total** |
| **Payables financed by other entities for ECG** |  |  |  |  |  |  |
| **Total payables to various institutions** |  |  |  |  |  |  |
| **Payables to other lenders** |  |  |  |  |  |  |
| **Funded by CEI** |  |  |  |  |  |  |
| **General total** |  |  |  |  |  |  |

Payables to suppliers and collaborators

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| Within 12 months |  |  |  |
| Total |  |  |  |

Tax liabilities

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| Payables to IRPEF |  |  |  |
| Total |  |  |  |

All the above taxes were duly paid.

Social security liabilities

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| Inps |  |  |  |
| Inail |  |  |  |
| Integrated health care |  |  |  |
| Quadrifor |  |  |  |
| Inpgi |  |  |  |
| **Total social security liabilities**  |  |  |  |

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CELIM ONLUS

**7) Accruals and deferrals**

Accruals and deferrals

Non-material amounts.

Employee termination indemnity fund

This was increased compared to the previous fiscal year by the rate accrued in the year.

**8) Net assets**

The following are the detailed transactions:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Value at start of financial year | Credits | Debits | Value at end of financial year |
| ENDOWMENT FUND |  |  |  |  |
| RESTRICTED CAPITAL ASSETS  |  |  |  |  |
| Statutory reserves |  |  |  |  |
| Restricted reserves from governing bodies  |  |  |  |  |
| Restricted reserves from third parties  |  |  |  |  |
| Total restricted capital assets  |  |  |  |  |
| FREE ASSETS  |  |  |  |  |
| Reserves from management surpluses |  |  |  |  |
| Other reserves |  |  |  |  |
| **Total Free Assets**  |  |  |  |  |
| Financial year surplus  |  |  |  |  |
| **Total net assets** |  |  |  |  |

Below is the statement of the current net assets and the use

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Amount** | **Origin** **nature** | **Possibility of use** | **Use 3 previous financial years** |
| FREE ASSETS  |  |  |  |  |
| Reserves from management surpluses |  | Surplus |  |  |
| **Total Free Assets**  |  |  |  |  |

Key:

A – due to increase in endowment fund

B – to cover losses

C – for statutory obligations

D – Other

The use of reserves is subject to the free assets not being reduced below the threshold provided for by the legislation in force and solely for the purposes for which they were set aside.

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CELIM ONLUS

**9) Information on obligations regarding expenditure or reinvestment of funds or contributions received for specific purposes.**

See table ‘Payables to lenders with a duration of less than 5 years’ in paragraph 6.

**10) Description of payables for conditional charitable donations**

There are no payables for conditional charitable donations.

**11) Analysis of the main components of the management statement**

The economic performance of this financial year confirms that CELIM's commitment had a positive response

Value of resources

Income and revenues:

As detailed below:

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| **Archdiocese - M.A. and Caritas Projects** |  |  |  |
| Archdiocese Chirundu Hospital |  |  |  |
| Various archdioceses  |  |  |  |
| Various Caritas |  |  |  |
|  |  |  |  |
| **ECG Projects** |  |  |  |
| Various ECG |  |  |  |
|  |  |  |  |
| **SSF** |  |  |  |
| Focsiv SCV  |  |  |  |
|  |  |  |  |
| **Own Projects**  |  |  |  |
|  |  |  |  |
| **CEI Projects** |  |  |  |
|  |  |  |  |
| **Total contributions from private subjects**  |  |  |  |

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CELIM ONLUS

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| **AICS Projects** |  |  |  |
| **C.E. Projects** |  |  |  |
| **Projects for other public sector agencies** |  |  |  |
|  |  |  |  |
| **Total contributions from public sector agencies** |  |  |  |
| General total |  |  |  |

Costs and charges:

Services

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| From institutional activities  |  |  |  |
| From additional activities |  |  |  |
| **Total** |  |  |  |

From institutional activities

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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CELIM ONLUS

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| **Archdiocese Projects - M.A. and Caritas** |  |  |  |
| Archdiocese Chirundu Hospital and Caritaslaymen |  |  |  |
| **ECG Projects** |  |  |  |
| Come l'Okapi AICS, Various  |  |  |  |
| **SSF** |  |  |  |
| **Own Projects**  |  |  |  |
|  |  |  |  |
| Projects for other public sector agencies  |  |  |  |
|  |  |  |  |
| **CEI Projects** |  |  |  |
| **AICS Projects** |  |  |  |
| **E.C. Projects** |  |  |  |
| **General total**  |  |  |  |

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CELIM ONLUS

From additional activities

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| Fixed overhead costs  |  |  |  |
| General and administrative expenses  |  |  |  |
| FOCSIV shareholding and other minor items  |  |  |  |
| Other charges |  |  |  |
| Others of lesser amount |  |  |  |
| **Total** |  |  |  |

From institutional activities

Income and expenses from fundraising

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| *Income from usual fundraising* |  |  |  |
| Rice |  |  |  |
| Easter eggs  |  |  |  |
| Christmas Panettone  |  |  |  |
| Handicraft |  |  |  |
| Lunches/dinners  |  |  |  |
|  |  |  |  |
| *Income from occasional fundraising*  |  |  |  |
| Fair trade favours  |  |  |  |
|  |  |  |  |
| **Total** |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| *Charges from usual fundraising* |  |  |  |
| Website, magazine, mailing, visibility  |  |  |  |
| Rice |  |  |  |
| Easter eggs  |  |  |  |
| Christmas Panettone |  |  |  |
| Handicraft |  |  |  |
| Lunches/dinners  |  |  |  |
|  |  |  |  |
| *Charges from occasional fundraising* |  |  |  |
| Fair trade favours |  |  |  |
|  |  |  |  |
| **Total** |  |  |  |

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CELIM ONLUS

**12) Description of the nature of the received charitable donations**

In this financial year, CELIM received charitable donations amounting to 168,039 (internal note: Promo revenues)

**13) Average number of employees by category**

The table below highlights the year's average number

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | **Variation** |
| Employees |  |  |  |
| Staff |  |  |  |
| **Total** |  |  |  |

**14) Remuneration due to the executive body, the supervisory body, as well as to the person in charge**

**of the statutory audit**

|  |  |
| --- | --- |
| **Remuneration** | Value |
| Governing body  |  |
| Subject in charge of auditing  |  |
| **Total** |  |

CELIM's executive body is the Board of Governors, composed of 10 members, elected from among the association’s members. It is renewed every three years and was last appointed on 30/04/2021

Members of the governing bodies do not receive any remuneration for their activity within the Association.

The auditing firm Sirevi Italia S.r.l. is the subject in charge of the statutory audit of the financial statements for the year 2023.

**15) Statement identifying the fixed assets and financial elements and the financial components**

**relating to assets intended for a specific business referred to in Article 10 of Decree Law 117/2017**

There are no assets intended for a specific business pursuant to art. 10 of Decree Law 117/17 et seq.

Integrations.

**16) Transactions carried out with related parties**

There are no relationships with related parties.

**17) Proposal for the use of the surplus**

The financial statements for the year ended 31/12/2023 show a modest operating profit amounting to € 781, which

will increase the fund allocated to projects.

**18) Explanation of the institution's situation and business performance**

Adequate information is provided below in relation to the economic and financial effects of this financial year.

Economic impact

Compared to the previous financial year, there was a slight reduction in costs for activities of general interest and a reduction in revenues for the same activities, as some projects have come to an end, while others have entered their final stage. In addition, there was also a decrease in the volume of assets managed on behalf of third parties.

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CELIM ONLUS

Financial impact

The year was characterised by a good balance between income and expenditure, ensuring the liquidity required to meet deadlines and cover costs and commitments.

Comment on Revenue

Compared to the previous financial year, the revenues were lower, since in 2022 the large instalments of the three new AICS projects were collected.

**19) Business outlook and forecasts aimed at maintaining economic and financial balances**

In light of the forecasts for the year 2024, some current expenses are being reviewed with a view to streamline human and financial resources. Liquidity management must be prudent, as no large loan instalments are expected to be received before the last quarter of the year.

**20) Indication of the methods aimed at pursuing the statutory purposes, with specific reference to activities of general interest**

The activity carried out during the financial year complied with the principles relating to non-profit associations, as well as the mission and activities set out in the Association's articles of association.

**21) Information and references regarding the contribution supplied by the different activities for the pursuit of the institution's mission and the information on the secondary and instrumental nature of the same**

No other activity related to the specific activity occurred during the financial year.

**22) Analysis of costs and notional income**

As reported at the bottom of the management statement, in the 2023 financial year, the Association carried out economic contributions regarding costs and notional income amounting to € 60,065 related to voluntary services.

**23) Pay gap between employees, for the purpose of verifying compliance with the one-to-eight ratio, referred to in Article 16 of Decree Law 117/2017**

During the financial year, the Association complied with the requirement of Article 16 of Decree Law 117/2017.

**24) Description of the fundraising activity**

During the current financial year, CELIM carried out the usual campaigns, and the relative contributions collected from subjects represent donations in support of its institutional activities.

Andrea Pierangelo Campoleoni

President and Legal Representative

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