

General information on the entity

Name and ID code

Name: MEDICI CON L'AFRICA CUAMM (former NPO)

Head office: VIA SAN FRANCESCO 126 PADUA PD

VAT Number: 00677540288

Tax Code: 00677540288

Legal form: Recognised ecclesiastical entity

RUNTS registration number: ===

RUNTS registration section: ===

Letter of the activity of general interest carried out: letters n) – g) – h) – i) – k)

Various secondary activities: no

Financial Statement as at 31/12/2022

Balance sheet

	31/12/2022	31/12/2021
Assets		
B) Fixed assets		
I - Intangible fixed assets	-	-
4) concessions, licenses, trademarks and similar rights	1.919	1.925
7) others	-	5.734
<i>Total intangible fixed assets</i>	<i>1.919</i>	<i>7.659</i>
II - Tangible fixed assets	-	-
1) land and buildings	44.660	44.660
3) equipment	1.427	1.880
4) other assets	68.774	44.049
<i>Total tangible fixed assets</i>	<i>114.862</i>	<i>90.589</i>
III - Financial fixed assets	-	-
1) equity investments in	-	-
a) subsidiaries	5.814	5.814
<i>Total equity investments</i>	<i>5.814</i>	<i>5.814</i>
3) other bonds	51.592	21.622
<i>Total financial fixed assets</i>	<i>57.406</i>	<i>27.436</i>
<i>Total fixed assets (B)</i>	<i>174.187</i>	<i>125.684</i>
C) Current assets		
II - Receivables	-	-
1) due from users and customers	181.390	17.080

	31/12/2022	31/12/2021
2) due from members and founders	-	702.386
12) other receivables	26.143.796	23.376.472
<i>Total receivables</i>	<i>26.325.186</i>	<i>24.095.938</i>
IV - Liquid funds	-	-
1) bank and postal deposits	19.781.824	19.834.846
3) cash and equivalents on hand	333.646	225.981
<i>Total liquid funds</i>	<i>20.115.469</i>	<i>20.060.827</i>
<i>Total current assets (C)</i>	<i>46.440.655</i>	<i>44.156.765</i>
D) Accrued income and prepaid expenses	2.944.593	1.803.075
<i>Total assets</i>	<i>49.559.435</i>	<i>46.085.524</i>
Liabilities		
A) Net assets		
III - Free assets	-	-
1) profit reserves or operating surpluses	1.472.490	1.472.490
2) other reserves	511.841	1
<i>Total free assets</i>	<i>1.984.331</i>	<i>1.472.491</i>
IV - Surplus/deficit for the year	392.503	511.837
<i>Total net assets</i>	<i>2.376.834</i>	<i>1.984.328</i>
B) Provisions for risks and charges		
3) others	1.693.705	2.079.547
<i>Total provisions for risks and charges</i>	<i>1.693.705</i>	<i>2.079.547</i>
C) Employee severance indemnities	1.457.730	1.309.648
D) Payables		
1) payables to banks	203.130	86.769
2) payables to other lenders	100.000	100.000
3) payables to members and founders for fundings	1.561.779	2.269.693
7) trade payables	611.982	527.453
9) payables to tax authorities	141.962	134.092
10) payables to social security and welfare institutions	320.709	304.746
12) other payables	2.610.607	3.500.808
<i>Total payables</i>	<i>5.550.170</i>	<i>6.923.560</i>
E) Accrued expenses and deferred income	38.480.996	33.788.441
<i>Total liabilities</i>	<i>49.559.435</i>	<i>46.085.524</i>

Management statement

Charges and costs	31/12/2022	31/12/2021	Income and Revenues	31/12/2022	31/12/2021
A) COSTS AND CHARGES FROM GENERAL INTEREST ACTIVITIES			A) REVENUES, ANNUITIES AND INCOME FROM GENERAL INTEREST ACTIVITIES		
	43.346.148	40.005.899		38.635.196	35.866.174
1) Costs for raw, ancillary and consumable materials and goods from activities of general interest	5.030.654	5.909.727	5) Proceeds of 5 per thousand	645.621	1.239.929
2) Costs for services from activities of general interest	22.842.102	19.204.508	6) Contributions from private subjects from activities of general interest	8.492.633	8.169.046
4) Costs for personnel from general interest activities	13.387.555	13.361.118	8) Contributions from public bodies from activities of general interest	25.791	10.119
7) Other management charges from activities of general interest	2.085.837	1.530.546	9) Proceeds from contracts with public bodies from general interest activities	28.674.108	25.060.914
	-	-	10) Other revenues, annuities and income from general interest activities	797.042	1.386.166
Total costs and charges from activities of general interest	43.346.148	40.005.899	Total revenues, annuities and income from general interest activities	38.635.196	35.866.174
	-	-	Surplus/deficit of general interest activities (+/-)	(4.710.952)	(4.139.725)
	-	-	Surplus/deficit from various activities (+/-)	-	-
C) COSTS AND CHARGES FROM FUND-RAISING ACTIVITIES			C) REVENUES, ANNUITIES AND INCOME FROM FUND RAISING ACTIVITIES		
	1.079.082	748.432		7.370.016	6.546.487
1) Charges for regular fundraising	1.079.082	748.432	1) Income from regular fundraising	7.370.016	6.546.487
Total costs and charges from fundraising activities	1.079.082	748.432	Total revenues, annuities and income from fundraising activities	7.370.016	6.546.487
	-	-	Surplus/deficit of fundraising activities (+/-)	6.290.933	5.798.055
D) COSTS AND CHARGES FROM FINANCIAL AND EQUITY ACTIVITIES			D) REVENUES, ANNUITIES AND INCOME FROM FINANCIAL AND EQUITY ACTIVITIES		
	4.854	-		18.701	1.693
6) Other charges	4.854	-	1) Income from banking relationships	1.510	449
	-	-	2) Income on loans	373	-
	-	-	5) Other income from financial and equity assets	16.817	1.244
Total costs and charges from financial and equity activities	4.854	-	Total revenues, annuities and income from financial and equity activities	18.701	1.693
	-	-	Surplus/deficit from financial and equity activities (+/-)	13.847	1.693
E) COSTS AND CHARGES OF GENERAL SUPPORT			E) INCOME FROM GENERAL SUPPORT		
	1.234.646	1.134.813		136.853	83.653
1) Costs for raw, ancillary and	44.923	69.158	1) Income from secondment of personnel	43.881	6.540

Charges and costs	31/12/2022	31/12/2021	Income and Revenues	31/12/2022	31/12/2021
consumable materials and goods from general support					
2) Costs for general support services	458.059	371.255	2) Other income from general support	92.971	77.113
3) Costs for the use of third party assets of general support	9.742	10.333		-	-
4) Costs for general support personnel	627.663	584.281		-	-
5) Depreciation of general support	27.069	32.453		-	-
7) Other general support charges	67.190	67.333		-	
Total costs and charges from general support	1.234.646	1.134.813	Total income from general support	136.853	83.653
TOTAL CHARGES AND COSTS	45.664.730	41.889.144	TOTAL INCOME AND REVENUE	46.160.765	42.498.009
	-		- Surplus/deficit for the year before taxes (+/-)	496.035	608.865
	-		- Taxes	(103.532)	(97.028)
	-		Surplus/deficit for the year (+/-)	392.503	511.837

Mission report

Introduction

This mission report is an integral part of the financial statements as at 31/12/2022.

The financial statements comply with the provisions of art. 13 of Legislative Decree 117/2017 and with the provisions of the decree of the Ministry of Labor and Social Policies of 5 March 2020 and is drawn up in compliance with the national

accounting standards as published by the Italian Accounting Body, with particular reference to the OIC 35 ("ETS accounting principle").

The balance sheet:

- clearly and truthfully and correctly represents the patrimonial and financial situation of the entity and the economic result for the year;
- transparently provides information on the resources received and on how they have been used in the pursuit of the institutional tasks envisaged by the Third Sector Code.

The content of the balance sheet and of the management report is that provided respectively by models A and B of annex 1 of the decree of the Ministry of Labor and Social Policies of 5 March 2020.

The mission report is drawn up according to the format provided for by model C of annex 1 of the decree of the Ministry of Labor and Social Policies of 5 March 2020 and contains all the information useful for providing a correct interpretation of the financial statements.

The preparation of the financial statements of the Third Sector entities complies with the general clauses, with the general principles of financial statements and with the evaluation criteria referred to, respectively, in articles 2423 and 2423-bis and 2426 of the civil code and with the national accounting principles, as they are compatible with the non-profit purpose and with the civic, solidarity and social utility purposes of the Third Sector Entities.

The valuation of the elements making up the single items of the assets or liabilities took place separately, to avoid that the gains of some elements can offset the losses of others.

In cases where offsetting is permitted by law, the gross amounts subject to offsetting are indicated in the mission report.

General Information

General information about the entity

The Opera S. Francesco Saverio is a legally recognized Ecclesiastical Entity with registered office in Padua, via S. Francesco n. 126, tax code 00677540288, registered in the Register of Legal Entities at the Prefecture of Padua under no. 37.

On 11 June 2021, with a resolution of the Board of Directors, the ETS (Third Sector Entity) branch called "Medici con l'Africa CUAMM" was established.

The ETS branch is based in Padua, the duration coincides with that of the Opera San Francesco Saverio and the activities are carried out in compliance with the structure and purposes of the Opera San Francesco Saverio, of canon law, of the Legislative Decree n. 117/2017, of the Civil Code and of the specific legislation on the matter.

Mission pursued and activities of general interest

The entity pursues, on a non-profit basis, civic, solidarity and social utility purposes by carrying out, exclusively or mainly, the following activities of general interest envisaged by art. 5 of Legislative Decree 117/2017:

- Development cooperation, pursuant to Law no. 125, and subsequent amendments (letter n);
- University and post-graduate training (letter g);
- Scientific research of particular social interest (letter h);
- Organization and management of cultural, artistic or recreational activities of social interest, including activities, including publishing, to promote and disseminate the culture and practice of volunteering and activities of general interest (letter i), in Italy and in Africa;
- Organization and management of activities of social, cultural or religious interest (letter k).

Doctors with Africa CUAMM will be able to carry out various activities that are instrumental to the activities of general interest listed above, with the sole objective of pursuing solidarity and social utility purposes, according to the criteria and limits established by the Law.

Section of the Single National Register of the Third Sector and applied tax regime

The entity carries out activities of general interest only pursuant to art. 5 of Legislative Decree 117/2017.

The proceeds are of a non-commercial nature, according to the provisions of art. 79 of Legislative Decree 117/2017.

The Entity has the requisites established by law for the purpose of enrollment in the RUNTS, which will be carried out within the terms of the law.

Headquarters and activities carried out

The Entity carries out its activities at the institutional headquarters in Padua and in the various countries of the African continent where it provides its health care services; currently Doctors with Africa CUAMM is present in Angola, Ethiopia, Mozambique, Central African Republic, Sierra Leone, South Sudan, Tanzania and Uganda.

Data on founders and supporters and activities carried out towards them

Doctors with Africa CUAMM is the ETS branch of Opera S. Francesco Saverio, an ecclesiastical entity founded by the Diocese of Padua on the initiative of prof. Canova and of the then Bishop Mons. Jerome Bortignon. Supporters of Doctors with Africa CUAMM are people, associations or organizations and groups who approve the aims of Doctors with Africa CUAMM and support its projects and initiatives.

The activities of Doctors with Africa CUAMM are aimed at subjects other than the founder and supporters.

Information on the participation of supporters in the life of the entity

With regard to the information relating to the data on the participation of Supporters in the life of the entity, it is specified that their commitment is dedicated to raising awareness of the topics dealt with by Doctors with Africa CUAMM, the promotion of the activities carried out and collaboration in any fundraising campaigns.

Illustration of the balance sheet items

Introduction

The information contained in this document is presented in the order in which the related items are indicated in the balance sheet and management report.

With reference to what is indicated in the introductory part of this mission report, it is hereby certified that, pursuant to art. 2423, paragraph 3, of the civil code, applicable to the extent compatible with the decree of the Ministry of Labor and Social Policies of 5 March 2020, if the information required by specific legal provisions is not sufficient to give a true and correct representation of the situation of the institution, the complementary information deemed necessary for the purpose is provided.

The financial statements, as well as this mission report, have been drawn up in euro units.

Drafting principles

The balance sheet, the management report and the accounting information contained in this mission report comply with the accounting records, from which they were directly inferred.

In the presentation of the balance sheet and management report, no groupings of items preceded by Arabic numbers or small letters have been made, as instead optionally provided for by the Ministerial Decree 5.3.2020.

The entity has made use of the possibility of eliminating the items preceded by Arabic numerals or the items preceded by lowercase letters with nil amounts for the current year, as well as omitting the items preceded by Roman numerals where not valued.

It should be noted that the entity has not made use of the faculty to add, where this favors the clarity of the financial statements, items preceded by Arabic numerals or lowercase letters of the alphabet, as the conditions do not apply.

Exceptional cases pursuant to art. 2423, fifth paragraph, of the Civil Code

There have been no exceptional cases that have made it necessary to resort to derogations pursuant to art. 2423, paragraphs 4 and 5 of the civil code, applicable as compatible with the absence of profit and with the civic, solidarity and social utility purposes of the Third Sector Entities, as required by the Ministerial Decree 5.3.2020.

Changes in accounting principles

There have been no exceptional cases that have made it necessary to resort to derogations pursuant to art. 2423, paragraphs 4 and 5 of the civil code, applicable as compatible with the absence of profit and with the civic, solidarity and social utility purposes of the Third Sector Entities, as required by the Ministerial Decree 5.3.2020.

Evaluation criteria applied

Pursuant to point 3 of Form C in Annex 1 to the decree of the Ministry of Labor and Social Policies of 5 March 2020, are illustrated the most significant evaluation criteria adopted in compliance with the provisions contained in the Ministerial Decree of 03/05/2020 itself, in the accounting principle n. 35, as well as in art. 2426 of the civil code, applicable insofar as it is compatible, with particular reference to those balance sheet items for which the legislator allows different evaluation and adjustment criteria or for which no specific criteria are envisaged.

The book values expressed in foreign currencies were entered after conversion into euros according to the exchange rate in force at the time of their entry, or at the exchange rate at the closing date of the financial year according to the indications of the OIC 26 accounting standard.

Intangible fixed assets

Intangible fixed assets, if the assumptions established by the accounting standards are met, are recorded in the balance sheet assets at purchase and/or production cost and are amortized on a straight-line basis according to their future usefulness.

Intangible assets are amortised on a straight-line basis in view of their residual useful life.

The value of fixed assets is shown net of accumulated depreciation and write-downs.

If the value of the asset at the balance sheet date is permanently lower than the book value, it is recorded at the lower value. This will not be maintained in subsequent years if the reasons for the adjustment should fail.

Concessions, licenses, trademarks and similar rights are valued at acquisition cost and are amortized over the period of use or, if not determined, over a period of five years. It is believed this procedure is appropriate to represent the residual useful life of the rights in question.

Tangible fixed assets

Tangible assets are stated at cost, net of accumulated depreciation, including all costs and any directly related expenses with the exception of land which is revalued pursuant to art. 7 of Law no. 448 of 28/12/2001. In the case of inherited property, the assets are entered at O.M.I. value (Osservatorio Mercato Immobiliare - Observatory on the Real Estate Market – managed by the Internal Revenue Service) for the period concerned.

The assets are depreciated every year on a straight-line basis using economic and technical rates determined in relation to the remaining useful life of the assets in the management process.

The following economic-technical depreciation rates are applied, as considered representative of actual depreciation:

Buildings	3%
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Equipments	15%
Other assets	12% - 25%

For goods that entered into the management cycle in the year, the depreciation rates were reduced to their half.

The maintenance and repair costs of an ordinary nature to fixed assets have been recorded in the Profit and Loss Statement.

Costs for improvements, modernization, transformation and extraordinary maintenance are capitalized and increase the value of the related assets.

If the value of the fixed asset at the balance sheet date is permanently lower than the book value, it is recorded at the lower value. This will not be maintained in subsequent years if the reasons for the adjustment should fail.

Lands and buildings

With particular reference to land, it should be noted that it has not been subject to depreciation.

Financial fixed assets

The financial assets were recognized at the value relative to the cost incurred or to the value noted in the documents held by company relating to donations or legacies. If the value of the financial asset at the balance sheet date is permanently lower than the book value, it is recorded at the lower value. This will not be maintained in subsequent years if the reasons for the adjustment should fail. The shareholding in the financial statements, with a nominal value of 5,814 euros, is held in an English "charity" which is compulsorily established to allow operations in the United Kingdom, a country in which there are significant financing opportunities for the projects drawn up and proposed.

Receivables and Payables

Receivables are stated at their estimated redemption value.

Payables are stated at nominal value.

The non-capitalised receivables and payables in foreign currency are converted into euro at the Inforeuro exchange rates for the month of December shown in the table below and the differences arising from the adjustment are posted in the Profit and Loss Statement as an adjustment to the contributions or costs of the projects to which they refer.

COUNTRY	EXCHANGE RATE
Angola	532,81
Ethiopia	55,77
Mozambique	66,26
RCA	655,96
Sierra Leone	18,9
South Sudan	666,79
Tanzania	2.399,11
Uganda	3.892,88
USD	1,04

Liquid assets

Liquid assets are measured using the following criteria:

- cash, at nominal value;

- bank deposits and cash checks, at the estimated realizable value. In the specific case, the realizable value coincides with the nominal value.

Foreign currency liquid assets are also converted into Euros at the Inforeuro exchange rates for the month of December shown in the table, with attribution of the differences as adjustment of the contributions or costs of the projects to which they refer.

Accruals and deferrals

Accruals and deferrals were calculated on an accruals basis, by dividing income and revenues and/or costs and charges common to several years.

Net assets

The items are shown in the financial statements at their book value according to the indications contained in the OIC 35 accounting principle and in the OIC 28 accounting principle.

Provisions for risks and charges

Provisions for risks and charges have been allocated to cover liabilities whose existence is deemed certain or probable, for which the amount or occurrence date cannot be determined at the end of the financial year. The provisions reflect the best estimate based on the information available.

Employee severance indemnities

The TFR was calculated in accordance with the provisions of art. 2120 of the civil code, taking into account the legislative provisions and the specific characteristics of the contracts and professional categories, and includes the annual quotas accrued and the revaluations made on the basis of the ISTAT coefficients.

The amount of the provision is recognized net of the advances paid and the quotas used for the terminations of the employment relationship which occurred during the year and represents the certain debt towards the employees at the closing date of the financial statements.

Payables

The classification of payables among the various items is carried out on the basis of the nature (or origin) of the same with respect to ordinary management regardless of the period of time within which the liabilities must be extinguished.

Costs and revenues

These are recorded in the Financial Statements on an accrual basis.

Revenues from funds received from religious and secular institutions, or from individuals are accounted for on the basis of the reasonable certainty of their disbursement coinciding with the time of actual collection. Contributions received in relation to specific projects are recorded on an accrual basis, correlating them with the advancement of the related costs attributable to the project for the portion of the definitively approved funding coverage.

Any unrestricted monetary donations are attributed to the financing of specific projects as a participation of the Entity in the realization of the project, consequently determining their economic competence in relation to the progress of the related costs incurred. This attribution is established through specific decisions approved by the Director and reported in the "Book of decisions of the Director" required by the Regulation of the ETS branch.

No transactions attributable to the provisions of accounting standard ETS no. 35 in the paragraph "non synallagmatic transactions" were recognized in the current year, since all the entity's operations are attributable to considerations governed by specific project agreements; as a result, it was not necessary to enter any reserve under the restricted equity item.

Any Non-monetary donations without restraint, consisting of assets intended for a multiyear use, are subject to the ordinary depreciation calculated according to the remaining useful life of the asset.

The costs are accounted for on an accrual basis with the recognition of accruals and deferrals.

Project contributions and costs are adjusted at the end of the year based on the assessment of receivables and liquid assets as already specified in the paragraphs dedicated to these items.

Balance sheet

The movements of the individual balance sheet items are analyzed in detail below, according to the provisions of current legislation.

Assets

B) Fixed assets

This section points out the Intangible Fixed Assets, the Tangible Fixed Assets and the Financial Fixed Assets for a total amount of 174.187 euro.

I - Intangible fixed assets

The intangible assets at 31 December 2022 amounted to 1.919 euro and are composed as follows:

	31/12/2022
Concessions, licenses, brands and similar rights	1.919
Total	1.919

The changes in Intangible Assets are shown in the table and commented on below:

	Concessions, licences, brands and similar rights	Other intangible assets	Total
Consistency as at 31/12/2021	1.925	5.734	7.659
Exercise variations:			
Acquisitions	1.195	0	1.195
Reclassifications	0	0	0
Disposals and Divestments	0	0	0
Revaluations and Devaluations	0	0	0
Depreciation	1.201	5.734	6.935
Reversal of Depreciation Funds	0	0	0
Total Changes	0	0	0
Current year consistency:			
Historical cost	67.371	28.670	96.041
Revaluations and devaluations	0	0	0
Depreciation fund	65.452	28.670	94.122
Consistency as at 31/12/2022	1.919	0	1.919

These fixed assets refer to the cost of the application software used for operational, administrative and accounting management as well as the expenses incurred for setting up the Padua info point in via S. Francesco.

The aforementioned fixed assets are depreciated according to a depreciation plan established in relation to their residual useful life. Depreciation charges totaling 6,935 euros were entered in the income statement.

The intangible fixed assets recorded in the financial statements as at 31 December 2022 have not been subject to revaluations.

II - Tangible fixed assets

The tangible assets at 31 December 2022 amounted to 114.862 euro and are composed as follows:

	31/12/2022
Land and Buildings	44.660
Equipment	1.427
Other tangible assets	68.774
Total	114.862

The changes in Tangible Fixed Assets are shown in the table and commented on below:

	Lands and buildings	Equipment	Other tangible assets	Total
Consistency as at 31/12/2021	44.660	1.880	44.049	90.589
Exercise variations:				
Acquisitions	0	0	44.406	44.406
Reclassifications	0	0	0	0
Disposals and Divestments	0	0	0	0
Revaluations and Devaluations	0	0	0	0
Depreciation	0	453	19.681	20.134
Reversal of Depreciation Funds	0	0	0	0
Total Changes	0	0	0	0
Current year consistency:				
Historical cost	44.660	5.054	413.298	463.012
Revaluations and devaluations	0	0	0	0
Depreciation fund	0	3.627	344.524	348.151
Consistency as at 31/12/2022	44.660	1.427	68.774	114.862

The above assets are depreciated according to a depreciation plan established in accordance with their remaining useful life. The depreciation rate is highlighted in the introduction on the accounting principles and the valuation criteria.

In the current year, the purchase of a car for use in the activity carried out in Italy is noted.

Please note that there are no more properties to be revalued in the financial statement.

Depreciation amounts to a total of 20,134 euros.

The tangible fixed assets recorded in the financial statements as at 31 December 2022 have not been subject to revaluations.

III - Financial fixed assets

The financial assets at 31 December 2022 amounted to 57.406 euro and are composed as follows:

	31/12/2022
Equity investments	5.814
Other Bonds	51.592
Total	57.406

The changes in financial fixed assets are shown in the table and commented on below:

	Equity investments	Bonds	Total
Consistency as at 31/12/2021	5.814	21.622	27.436
Exercise variations:			
Acquisitions/Increases	0	29.970	29.970
Reclassifications	0	0	0
Disposals/Decreases	0	0	0
Revaluations and Devaluations	0	0	0
Financial charges	0	0	0
Total Changes			
Current year consistency:			
Historical cost	5.814	51.592	57.406
Revaluations and Devaluations	0	0	0
Financial Charges	0	0	0
Consistency as at 12/31/2022	5.814	51.592	57.406

The equity investment with a nominal value of 5,814 euros is held in an English “charity” compulsorily set up to allow operations in the United Kingdom, a country in which there are significant financing opportunities for the projects drawn up and proposed. The other securities refer to units of mutual investment funds and bonds received from bequests.

C) Current assets

This item includes receivables and cash for a total amount of 46.440.655 euro.

II - Receivables

The receivables included in the balance sheet amounted at 31 December 2022 to 26.325.186 euro as follows:

	31/12/2022
Receivables from users and customers	181.390
Receivables for projects from AICS	8.619.762
Receivables for projects from European institutions	2.213.586
Receivables for projects from CEI 8x1000	527.844
Receivables for projects from Local Entities	428.781

Receivables for projects from international organisations	9.860.183
Receivables for projects from Italian foundations	667.885
Receivables for projects from international foundations	2.293.214
Receivables for projects from Companies	1.337.341
Receivables for offers to be cashed	66.028
Other receivables	129.171
Total	26.325.186

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

Annex 1 provides details of the credits for the projects.

IV - Liquid assets

The item amounts to a total of 20.115.469 euro, and includes the balances of bank and postal current accounts open at 31 December 2022, as well as cheques received and subsequently cashed, the money and the existing securities on hand at year end.

D) Accrued income and prepaid expenses

The item amounts at 31 December 2022 to 2.944.593 euro. The shares of revenues and costs not related with their cash collection are listed here.

The following table illustrates the composition of the items in question, as they are recognized in the financial statements.

Description	Details	Current year amount
<i>ACCRUED INCOME AND PREPAID EXPENSES</i>		
	Accrued income	-
	Prepaid expenses	2.944.593
	<i>Prepayments on management costs</i>	<i>17.907</i>
	<i>Prepayments on project costs</i>	<i>2.926.686</i>
	Total	2.944.593

Liabilities

The movements of the individual balance sheet items are analyzed in detail below, according to the provisions of current legislation.

A) Net assets

It represents the value of the Entity's assets and amounts to 2,376,834 euros.

Movements in equity items

With reference to the closing financial year, the following tables show the changes in the individual equity items.

Analysis of movements in equity items

	Value at the beginning of the financial year	Surplus/deficit for the year	Financial year end value
Profit reserved or prior period profit	1.472.490	-	1.472.490
Other reserves	511.841	-	511.841
Surplus/deficit for the year	-	392.503	392.503
Total	1.472.490	511.837	2.376.834

Origin, possibility of use, nature and duration of the constraints on equity items

The following tables analytically indicate the information regarding the origin, possibility of use, nature and duration of the constraints on the shareholders' equity items as well as their use in previous years.

Origin, possibility of use, nature and duration of the constraints on equity items

Description	Amount	Origin/Nature	Possibility of use
<i>Free assets</i>			
Profit reserved or prior period profit	1.472.490	Capital	Free
Profit reserved or prior period profit	1.472.490		
Other reserves	511.841	Capital	Free
Surplus/deficit for the year	392.503	Capital	Free
Total	2.376.834		
Constrained quota	30.000		
Residual quota	2.346.834		

B) Provisions for risks and charges

In this item the reserves created against specific charges are given that can have actual cash payment in the future and to cover risks linked to the performance of the activities in countries with a high degree of political and social instability, as well as the receivables for projects financed by donors with whom new relationships are being established, for a total amount of 1.693.705 euro.

Changes in provisions for risks and charges

The following table shows the information relating to the changes in provisions for risks and charges.

Analysis of changes in provisions for risks and charges

	Value at the beginning of the financial year	Provisions	Use	Financial year end value
Other provisions	2.079.547	-	385.842	1.693.705

The following table illustrates the composition of the item in question, as it is recognized in the financial statements, pursuant to art. 2427 paragraph 1 of the civil code.

Description	Details	Current year amount
<i>Other provisionss</i>		
	Provision for project implementation indemnity	937.672
	Provision for risks and charges for projects	756.034
Total		1.693.705

C) Employee severance indemnities

At 31 December 2022, the payable for employee severance indemnities, amounting to €1,457,730, shows a change compared to the previous year of €148,082.

The following table shows the information relating to changes in employee severance indemnities.

Description	Initial amount	Provision	Use	Final amount
Employee severance indemnities	1.309.648	269.742	121.660	1.457.730

D) Payables

Payables recognized in the financial statements amount to 5,550,170 euros as at 31 December 2022.

Due date of payables

The following table shows the information relating to the due date of the payables.

Analysis of due date of payables

Description	Within the next year	Within 5 years	Over 5 years
Payables due to Banks	203.130	-	-
Payables to other lenders	-	100.000	-
Payables to associates and founders for loans	-	1.561.779	-
Payables to suppliers	611.982	-	-
Tax payables	141.962	-	-
Payables to welfare and social security institutions	320.709	-	-
Other payables	1.735.301	-	-
<i>Payables for projects</i>	<i>2.039.204</i>		
<i>Payables to personnel for wages, holidays and leave</i>	<i>476.805</i>		
<i>Other debts</i>	<i>94.599</i>		
Total	3.888.391	1.661.779	-

Payables secured by real guarantees on corporate assets

There are no payables secured by collateral on the entity's assets.

E) Accrued expenses and deferred income

The item in question amounted to €38,480,996 at 31 December 2022.

This item mainly includes deferred income which relates to revenues and income which had numerical manifestation in the financial year 2022 and whose accruals refer to future periods and which correspond to portions of contributions whose related costs will begin to be incurred in year or in subsequent years. Grants relating to projects approved during the year and which had not yet started at the end of the year are entered here.

The following table illustrates the composition of the items in question, as they are recognized in the financial statements.

Description	Details	Current year amount
<i>ACCRUED EXPENSES AND DEFERRED INCOME</i>		
	Accrued liabilities	7.219
	Deferred income	38.473.776
	ANGOLA projects	2.657.102
	ETHIOPIA projects	7.658.175
	MOZAMBIQUE projects	7.706.122
	SOUTH SUDAN projects	5.875.258
	TANZANIA projects	1.704.066
	UGANDA projects	4.421.066
	SIERRA LEONE projects	1.742.039
	RCA projects	3.935.931
	UKRAINE projects	1.143.252
	Multicountry projects	1.219.706
	Italy projects	411.057
	Total	38.480.996

Attachment 2 provides details of the deferred income for the projects.

Management report

Introduction

The management statement highlights the economic result for the year.

It provides a representation of the management operations, through a summary of the income and revenues and of the costs and charges that have contributed to determining the economic result. The income and revenues and the costs and charges, recorded in the financial statements in accordance with the provisions of the Ministerial Decree 5.3.2020, are distinguished according to belonging to the various areas:

- A) Costs and charges/revenues, annuities and income from general interest activities;
- B) Costs and charges/revenues, annuities and income from various activities;
- C) Costs and charges/revenues, income and proceeds from fundraising activities;

D) Costs and charges/revenues, annuities and income from financial and equity assets;

E) Costs and charges and income from general support activities.

This report provides more exhaustive detail on the areas of management reporting, highlighting the strengths and weaknesses.

Information is also provided on the criteria followed for classification in the various areas envisaged in the management report.

A) Components from activities of general interest

The "costs and charges, revenues, annuities and income from general interest activities" are negative/positive components deriving from the performance of general interest activities referred to in art. 5 of Legislative Decree 117/2017.

The following tables show the revenues broken down by funding source and the costs by use category with details of the institution's countries of intervention.

REVENUES

Private	9.371.152	20,3%
Groups	787.345	1,7%
Foundations	3.347.662	7,3%
Corporate	1.516.718	3,3%
5x1000	645.621	1,4%
Institutional funding	30.492.266	66,1%
TOTAL	46.160.765	

DETAILS OF INSTITUTIONAL FUNDING

Other institutions	4.086.733	13,4%
Local entities	562.450	1,8%
European Union	2.935.163	9,6%
CEI 8X1000	458.829	1,5%
AICS	7.956.750	26,1%
International agencies	14.492.343	47,5%
TOTAL	30.492.266	-

Other informations on contributions from donors

Name of the project / Donor	Cashout	Date
"Ensuring Availability of Quality Private Healthcare Services in Kulle refugee camp in Gambella Region (Ethiopia)" funded by FCDO	133.219,74	10/01/2022

Don't stop me now! supporto integrato per mamme adolescenti in Oyam II funded by Fondo di Beneficenza Intesa San Paolo	150.000,00	25/10/2022
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COSTS

Care, Prevention and Training Projects	41.977.056	91,7%
Awareness raising, communication and fundraising	2.453.029	5,4%
Operating costs (including Taxes)	1.338.178	2,9%
TOTAL	45.768.262	-

DETAILS OF PROJECTS FOR CARE, PREVENTION AND TRAINING

Angola	1.565.833	3,7%
Ethiopia	4.736.939	11,3%
Italy	514.299	1,2%
Mozambique	6.896.262	16,4%
RCA	4.315.790	10,3%
Sierra Leone	2.587.118	6,2%
South Sudan	11.595.885	27,6%
Tanzania	1.647.180	3,9%
Uganda	4.781.468	11,4%
Ukraine	794.809	1,9%
Multicountry	611.348	1,5%
Related costs and charges	1.930.125	4,6%
TOTAL	41.977.056	-

C) Components from fundraising activities

The "costs and charges, revenues, annuities and proceeds from fundraising activities" are negative/positive components deriving from the performance of fundraising activities carried out by the entity on a regular basis through the activity of the Fund Raising and Relations with the Territory.

The following table shows the result of the communication and fundraising activity carried out by the entity during the year and the use of these resources:

REVENUES	31/12/2022	31/12/2021	Differenza
Private	9.371.152	6.698.221	2.672.931
Groups	787.345	745.627	41.718
Foundations	3.347.662	3.835.456	-487.794
Corporate	1.516.718	2.673.177	-1.156.459
5x1000	645.621	1.239.929	-594.308
Total funds collected from private donors	15.668.499	15.192.410	476.089

COSTS (services + personnel)	31/12/2022	31/12/2021	Differenza
Communication Sector	1.276.329	1.032.938	243.391
Education and Public Awareness Sector	97.617	54.190	43.427
Fund Raising Sector	1.079.082	748.432	330.650
Total Costs	2.453.029	1.835.560	617.469

D) Components from financial and equity assets

The "costs and charges, revenues, income and income from financial and equity assets" are negative/positive components deriving from operations of a financial and/or equity nature where such activity is not an activity of general interest pursuant to art. 5 of Legislative Decree 117/2017 and subsequent amendments and additions.

In the case of activities of general interest, the income components are attributable to area A of the management report.

The values recorded in this area of the management report refer to interest on bank assets and exchange gains relating to foreign currency transactions.

E) General support components

The "costs and charges and income from general support activities" are to be considered the positive and negative elements that do not fall within the other areas.

The values recorded in this area of the management report refer to the expenses incurred for the purchase of goods (consumables), services (utilities, maintenance, insurance, consultancy, rentals, etc.), for personnel, depreciation and other management costs necessary for the operation of the Padua administrative office.

Taxes

The body has provided for the provision of taxes for the year on the basis of the application of the tax regulations in force. Current taxes refer to taxes for the year as resulting from tax returns for an amount of €103,532 referring to IRAP

Individual items of revenue or cost of exceptional size or impact

During the current financial year, no revenues, costs or other positive or negative components deriving from events of exceptional size or impact were recognised.

Other informations

Introduction

In this section of the mission report, the other information required by the D.M. 5.3.2020 is reported.

Description of the nature of the donations received

Non-synallagmatic transactions, i.e. transactions for which a consideration is not envisaged (e.g. donations, income from 5 per thousand, fundraising, contributions, etc.), give rise to the recognition in the balance sheet of assets recognized at fair value on the acquisition date.

As a counter-entry to the recognition of assets in the balance sheet, income is recognized in the management statement, classified under the most appropriate item in the various areas. The donations received during the year derive from offers made by the supporters of the institution through payment by postal current account, bank transfer, credit card, R.I.D. and other web payment tools.

There are no donations bound by third parties or institutional bodies. There are no conditional donations.

The income assigned to this title is classified under item A5 "Revenue of 5 per thousand" of the management report.

The institution provides for the reporting in the ways and within the times established by law.

The proceeds from 5 per thousand, for the amount of 645,621.37 euros, were entirely attributed by the institution to cover the expenses incurred for the activity of general interest.

Number of employees and volunteers

Average number of employees divided by category and number of volunteers who carry out their activity on a non-occasional basis

Type of employment relationship	N. staff
Permanent full time employee	51
Full time temporary employee	8
Permanent part-time employee	13
Temporary part-time employee	2
Coordinated and continuous collaboration	11
TOTAL	85

Remuneration to the executive body, the supervisory body and the person in charge of the statutory audit

The body has not resolved remuneration in favor of the Executive Body.

As for the Supervisory Body and the entity in charge of the statutory audit, the information required by point 14 of Annex C to the Ministerial Decree is set out in the following table. 5.3.2020.

Amount of the remuneration due to the executive body, the supervisory body, as well as the person in charge of the statutory audit

	Executive Body	Supervisory Body	Person in charge of the statutory Audit
Remuneration	0	0	9.000€

Statement of the patrimonial and financial elements and of the economic components inherent to the assets intended for a specific business

We hereby certify that at the closing date of the financial statements there are no assets destined for a specific deal pursuant to art. 10 of Legislative Decree 117/2017.

Operations carried out with related parties

No operations were carried out with related parties.

Proposal for the allocation of the surplus or for the coverage of the deficit

The operating surplus of 392,503 euros is allocated to profit reserves or operating surpluses, in free equity.

Illustration of the economic and financial performance of the entity and of the methods for pursuing the statutory purposes

These financial statements for the year ended 31/12/2022 show a positive result of 392,503 euros.

The reference year of the financial statements was characterized by a national and international scenario conditioned by the outbreak of the conflict in Ukraine which had an important impact on the international community and on the increase in the prices of many types of goods in Europe and Africa. The Ukrainian conflict has added to the situation already conditioned by the tail end of the COVID-19 pandemic, which spread from January 2020, which has weighed on all types of activities around the world.

Despite the uncertain national and international scenario and the restrictions it has had to face, Doctors with Africa CUAMM has never ceased its activity, within the limits and in compliance with general safety regulations.

The operating levels of previous periods were substantially confirmed; the situation detected demonstrates careful management in the use of the resources received and/or collected which allows for the successful completion of the proposed or entrusted projects.

Intervention in Africa is at the heart of the activities of Doctors with Africa Cuamm, which since 1950 has been working to respect the fundamental human right to health and to make access to health services available to all, especially the poorest and outcasts.

During the year, it operated in 8 sub-Saharan African countries (Angola, Ethiopia, Mozambique, Central African Republic, Sierra Leone, South Sudan, Tanzania and Uganda) with long-term healthcare projects, with a view to social inclusion: in hospitals, small health centres, villages, universities. Furthermore, the foundations were laid for a future intervention in the Ivory Coast which will be implemented starting from May 2023.

In the context of the conflict in Ukraine, Doctors with Africa Cuamm has implemented some humanitarian aid projects in favor of the populations affected by the war in Ukraine and Moldova.

As per the organization's Mission, the weakest sections of the population were involved in the initiatives, especially mothers and children, with treatment and prevention programmes, interventions for the development of health structures, activities dedicated to HIV/Aids, tuberculosis, malaria), training of doctors, nurses, midwives and other professional figures.

ANGOLA

After the slowdown in activities that occurred in 2020 due to the pandemic and the restart of interventions to combat malnutrition in 2021, 2022 was for Angola and in particular for the Cunene region, a year of new challenges which saw the growth the intervention of CUAMM both in the Municipality of Ombadja with new donors, and in the nearby Municipality of Cahama, with activities still to combat malnutrition but also with the introduction of wash-related activities in both Municipalities. The activities of the project underway in Luanda, for the fight and prevention of infectious diseases (HIV/Aids), were concluded with the publication of a book that tells the life stories collected by the activists involved, with the aim of combating discrimination and the marginalization of HIV patients in Angola. Therefore, the activities of the project continued in support of 3 hospitals and 5 health centers in Luanda to improve diagnostic services for patients with tuberculosis and the digitization of health records. In the area of maternal and child health, support continued for the Chiulo Hospital, in the Province of Cunene. Thanks to the presence of Doctors with Africa Cuamm in the field, it was possible to ensure on-the-job training of the hospital healthcare staff both on the management of pediatric patients and on obstetric emergencies. Furthermore, continuity was given to public health activities through the outgoings of the brigadas moveis (which guarantee vaccinations for children and the distribution of iron and folic acid for pregnant women) and there has never been a lack of support for pregnant women housed in waiting house (casa de espera), also ensuring the presence of traditional midwives, who continued to carry out information and awareness activities in the Municipality of Ombadja.

ETHIOPIA

2022 was characterized by the direct and indirect effects of the conflict in the north of the country, in particular in the Tigray region, by the global crisis and by the consequences of drought, which caused serious damage and caused internal migratory flows. We are witnessing a worsening of the economic situation, with a progressive devaluation of the currency and a high rate of inflation. However, CUAMM's intervention continued and increased, also extended to new areas in the country. A project was carried out in Addis Ababa in collaboration with the local health authorities of the Sub-city of Kolfe Keranio which made it possible to increase vaccination coverage and contain the spread of Covid-19. Furthermore, project activities were carried out aimed at improving diabetes services (DMT1) in 34 hospitals throughout the country, in partnership with the Ethiopian Ministry of Health and the Ethiopian Diabetic Association. In the South West Shoa Zone, at St. Luke's Hospital in Wolisso, national and international specialist clinical personnel were guaranteed to support critical services, such as internal medicine, pediatrics and health management, but the difficult financial situation, 1 Inflation and the consequent restrictions have significantly reduced access, with a heavy increase in costs. In the South Omo Zone, the intervention on maternal and child health has come to an end with the support of the Jinka Hospital and the Turmi Hospital. In the Gambella region, intervention in favor of South Sudanese refugees in the Nguenyiel, Tierkidi, Kulle and Jewi camps was strengthened with the aim of guaranteeing basic health services, improving infrastructure and equipment, and providing trained clinical personnel . In the Somali Region, healthcare interventions continued in the District of Harawa, and mobile clinics were set up to support internally displaced persons (IDPs) who migrate due to drought, in the Liben Zone, in the south of the Region. In the Tigray region, despite some interruptions due to the conflict that flared up again in the summer of 2022, it was possible to guarantee support for 3 health facilities and the ambulance referral system. Finally, on November 12, 2022, the Peace Agreement was signed which put an end to the bloody conflict that lasted 2 years. Finally, in the Ahmara region a new project was launched in favor of the displaced population (IPDs) who have taken refuge in Debre Berhan with mobile health and nutrition clinics to supervise the camps for displaced persons.

MOZAMBICO

2022 was a year marked by the end of the state of emergency for the Covid-19 pandemic and by the persistence of insecurity in the province of Cabo Delgado, in the north of the country, an area where the number of internally displaced persons has reached an alarming figure of 1 million people, out of a population of 2 million. In recent years, CUAMM has contributed to developing a humanitarian response which has included maintaining its development programmes, especially in the area of maternal and child health, so as to address the main needs of displaced persons and the local population. The basic medical assistance service was in fact guaranteed to the refugees in the camps, without basic services, and at the same time to the host population. In addition, awareness and information activities were carried out in 6 districts of Cabo Delgado on the main endemic diseases (Covid-19, cholera, malaria, etc). An important project to support mental health and victims of gender-based violence was then confirmed.

2022 also saw the strengthening of CUAMM's work in the area of chronic non-communicable diseases (among others, diabetes, cervical cancer and hypertension), maintaining the long-term intervention in the three provinces involved (Sofala, Zambezia and Maputo) and adding both a specific action aimed at supporting the services of 4 hospitals for children and adolescents affected by type 1 diabetes mellitus, and the launch of a pilot project of a decentralized clinic for the treatment of these pathologies. In 2022, CUAMM also confirmed its interventions in the province of Sofala, with support for the neonatology and pediatrics departments of the Beira Central Hospital, as well as for the program to fight HIV, which focuses above all on adolescents. In the maternal and child sector, in 2022 CUAMM continued the sexual-reproductive health program for adolescents in the Province of Tete and structured a small intervention aimed at Early Child Development in Zambezia. At the end of 2022, the CUAMM commitment alongside the local authorities in support of the vaccination campaign against Covid-19 in two provinces, Tete and Sofala, was also concluded.

CENTRAL AFRICAN REPUBLIC

In 2022, in collaboration with Action Contre la Faim (ACF), support for the Bangui Children's Hospital continued, despite the fact that the main funding, supported by the European Union, through the Bekou Fund, ended in June. With some adjustments due to the reduction in funds, also for the structure of incentives for hospital staff, CUAMM continued to guarantee the care provided to children and the management and administrative capacity of the hospital, through the organization of human resources and materials, the collection and processing of health data to plan and evaluate the care provided. The training of hospital staff and the purchase of drugs and laboratory materials continued. The general functioning of the hospital's hygiene and logistic maintenance services and the presence of CUAMM specialized doctors were ensured in order to guarantee the availability of quality pediatric care 24 hours a day. In July 2022, the results

obtained in the last 4 years were presented during a public event, in the presence of the Minister of Health, the Italian Ambassador and other authorities. In February 2022, in collaboration with the Ministry of Health and Population, CUAMM launched an intervention to support the hospitals of Bocaranga and Ngaoundaye, in the prefecture of Ouham-Pendé, in the extreme north-west of the country, near the border with Cameroon and Chad. It is an area that has experienced many shocks in recent years, such as the impact of Covid-19, the upsurge in armed violence and conflict, and fluctuating food prices and droughts. CUAMM guaranteed the provision of obstetric and nutritional emergency health services through staff training, also ensuring the supply of medicines and consumables. In June 2022, the technical assistance project (ATECH) for 6 health regions out of 7 in the country, financed by the European Union's Bekou - Trust Fund programme, was concluded. The project was part of the wider training program of regional and district health management bodies, to support the supervision and mentorship of management bodies, in order to ensure adequate planning and monitoring of health activities, and the harmonization of health structures.

SIERRA LEONE

In 2022, in four districts, CUAMM continued to work alongside the Ministry of Health to strengthen the public health system, putting the needs of the most vulnerable first. Our work includes supporting the country's only dedicated gestational diabetes screening program in urban (PCMH and Western Area Urban) and rural (Pujehun Maternity Hospital and Pujehun District) districts, making health care more advanced for all women accessing health facilities. Following the implementation of NEMS, with a view to strengthening emergency management, CUAMM undertook the rehabilitation of the Emergency Department of Connaught Hospital (reference hospital).

CUAMM continued its support to the largest maternity hospital in Sierra Leone in Freetown, assisting more than 7,800 deliveries, continuing to support Quality Improvement activities and the activities in the HDU Intensive Care Unit (High Dependency Unit), which allow guaranteeing intensive assistance to critically ill patients, improving the level of care offered. In the Bombali district, support continued for the Holy Spirit Hospital in Makeni with the aim of increasing the number of patients accessing the healthcare facility.

CUAMM continued to support the country's most remote health districts, Bonthe and Pujehun, offering training and assistance to mother-child health services. In Bonthe you supported the supervision and technical assistance activities for the district, also continuing to support the boat transport of women who live in the river areas who otherwise could not reach the hospital to give birth. In Pujehun, you continued your work and technical assistance at the hospital; and support for the referral back system which provides for vouchers to take the most fragile pediatric patients who have just been discharged back to their villages of origin, in order to facilitate their healing process. In Pujehun, CUAMM has also undertaken the implementation of the 3-year PEN Plus program which focuses on rural contexts and aims to provide integrated assistance services to support patients with chronic diseases (NCDs). Also in the Pujehun district, Doctors with Africa Cuamm, with a view to integrating the fundamental interventions for mother-child nutrition into the continuum of care, in order to improve the health of mothers and children, is implementing a program to reduce the prevalence of malnutrition in all its forms through a multi-sectoral approach. During the pandemic, CUAMM supported the district in implementing the Covid-19 vaccination campaign which was awarded in 2022 by the Ministry of Health as the best district for performance in implementing the vaccination campaign.

SOUTH SUDAN

During 2022, CUAMM maintained its distinctive approach based on integrated and comprehensive assistance, strengthening the national system with a view to improving the resilience of local populations. More precisely, 11 county health offices, 4 hospitals (and a fifth for 9 months), 103 peripheral health facilities were supported. About 903 community agents were mobilized and trained to guarantee treatment for malaria, diarrhea, pneumonia and health education activities in the most remote areas, while volunteers were supported in carrying out vaccination outings. To these has been added a free ambulance service, which ensures a prompt response to the needs of the resident and displaced population following clashes and floods. Once again in 2022, Doctors with Africa Cuamm renewed its support in the fight against Covid-19, engaging in the front line in the implementation of the vaccination campaign in the country, first at hospital level and then also through outreach activities. In this period, Doctors with Africa CUAMM contributed to the immunization of 113,292 people against Covid-19. In addition to this, the commitment to ensure adequate working conditions in healthcare facilities has taken shape through training, procurement of protective material, improvement of the level of hygiene, reorganization of spaces, implementation of forms of screening at the entrance. At the community level, efforts have been made to inform and raise awareness of the population about the epidemic and how to prevent and manage it. Doctors with Africa CUAMM

has confirmed its commitment to the training of local qualified health personnel, continuing to support Lui's Institute of Health Sciences and strengthening intervention at the Rumbek Institute of Health Sciences.

TANZANIA

In 2022, CUAMM's work was affected by the Covid-19 emergency. In this context, the health structures, already weak, found themselves unprepared. CUAMM supported the system by supplying medical aids, drugs and protective materials and making its staff available for patient care. Doctors with Africa Cuamm supported the Covid vaccination campaigns in the 5 regions where it is present (Iringa, Njombe, Simiyu, Shinyanga and Dodoma) contributing to logistics, vaccine distribution and vaccinations in the villages, promoting population awareness. In addition, interventions continued in the maternal and child area, facilitating access to health services and obstetric emergencies, to ensure greater coverage, equity and quality of services, supporting peripheral health structures with the training of health workers, the supervision and drug supply. CUAMM also works to combat acute and chronic malnutrition, supporting the national program through educational interventions that encourage exclusive breastfeeding of infants up to 6 months, weaning and proper nutrition of children. It also aims to improve the quality of services offered by the Nutritional Units through the training of health personnel, supervision and the provision of nutritional supplements necessary for the treatment of malnourished people. The activities are completed with the early child development approach with the aim of promoting the physical, cognitive and socio-emotional development of the child. Finally, again to improve the nutritional status of mothers and children, the interventions are integrated with water and agricultural components in collaboration with other NGOs. The commitment in the field of HIV prevention and treatment continues. During the year, the Test&Treat program was concluded in the Regions of Shinyanga and Simiyu, which had the objective of increasing the number of people tested and treated for HIV, reducing the stigma towards HIV positive people and launching a treatment model decentralized, the CLUBS, for stable HIV-positive patients, thus reducing the barriers to accessing treatment. The final evaluation of the project has shown that the launch of the CLUB has made it possible to significantly improve the quality of life of the patients. The intervention on HIV continued in the Shinyanga Region focusing mainly on adolescents and young adults in line with the program that the government has launched in favor of these age groups. A particular objective of CUAMM is to strengthen the commitment at national level for the prevention, diagnosis and treatment of chronic diseases. The integrated project for the prevention and treatment of diabetes and hypertension continued in the District of Iringa DC and at the Tosamaganga Hospital, where the Hospital becomes a district reference for the diagnosis and treatment of chronic patients and peripheral structures support treatment and follow up.

UGANDA

During 2022, CUAMM's activity continued to mitigate the Covid-19 epidemic with support aimed at keeping all ordinary services accessible and of high quality, especially, but not only, maternal and child services; and to support the vaccination campaign in terms of logistics, transport, fuel supply, cold chain, personnel support, data logging and collection, community awareness campaigns. The mentorship program continued during the year, aimed at developing the skills of health professionals in the maternal and neonatal fields (obstetric and neonatal emergencies, triage, early child development, adolescent health, infection prevention and control). Given the importance of training health personnel, this aspect continues to be supported thanks also to a new project in Lango and Karamoja. Doctors with Africa Cuamm is always committed to maternal and child health as a priority area and for this reason it was awarded the prize for the best implementing partner of support for safe maternity activities in the supply at the Second National Conference on Safe Maternity of services in Uganda. In Karamoja, interventions relating to the control of tuberculosis and malaria and in support of the Matany hospital continued. Integrated reproductive health and community approach interventions have been strengthened thanks to the integrated community system. Of particular importance is the support for the opening of the blood bank in Moroto. In the district of Oyam, support continued for the Aber hospital and the area's health network as part of the "Mothers and children first" programme. The adolescent health component with health, school and community services and activities has continued to grow in terms of services offered and young women reached.

During the year, an intervention began in the districts of Kole and Oyam aimed at reducing malaria with particular attention to mothers, pregnant women and children under 5 thanks to activities in hospitals, schools, communities and health centers of the two districts. A digitization pilot project has also begun at Aber Hospital which will see the development of more effective and efficient patient management. Intense activity of the Jpo program and research both in Karamoja as regards nutrition and tuberculosis and in Oyam and Kole especially for malaria in pregnancy. In the West Nile region, the project aimed at providing eye surgical services with mobile clinics (surgical camps) continued in its third and final year for the local population, South Sudanese refugees and permanent residents.

THE INTERVENTION IN EASTERN EUROPE

In 2022, coinciding with the beginning of the conflict in Ukraine, an emergency intervention by CUAMM began in Eastern European countries, in particular in Moldova, Poland and naturally Ukraine, in support of the civilian population. The activity in Ukraine was carried out in 2022 thanks to the financing of two projects supported by OCHA and one by AICS, as well as a Caritas contribution, to which private donations have been added. The activities envisaged support for the population directly affected by the conflict with logistical-health support developed mainly through the distribution of drugs, consumables and equipment at about 42 local hospital facilities, distributed over 9 provinces (oblasts) of the country, from Lviv to Chernivsti and from Kharkiv to Dnipro. Support has also been extended to internal refugees living in the Chernivtsi urban area through the distribution of food parcels, basic necessities, tents, winter clothing, as well as back-ups and electricity generators to address the electricity shortage in the country. Individual psychological support activities were also implemented for the staff of local voluntary organizations operating in the area and for the population, managed through mobile clinics and dedicated psychologists.

Predictable evolution of management and forecasts for the maintenance of economic and financial equilibrium

The Administrative Body verified the existence of the "business continuity" postulate, carrying out a forward-looking assessment of the entity's ability to continue to carry out its business for a foreseeable future period of time, relating to a period of at least twelve months from the date of balance sheet reference.

This assessment was carried out by preparing a budget which demonstrates that the entity has, at least for the twelve months following the reference date of the financial statements, the resources sufficient to carry out its activity in compliance with the obligations assumed.

In addition to the continuation of the intervention in Africa, with the outbreak of the conflict in Ukraine in February 2022, the conditions have been created for a humanitarian intervention by Doctors with Africa CUAMM in favor of the Ukrainian populations for which the dedicated activity.

Methods of pursuing the statutory purposes

The Organization aims to cooperate with developing countries, in particular in sub-Saharan Africa, in order to provide them with medical-health support and specialist training in this area in order to enable them to achieve complete emancipation and autonomy in this area.

This objective is pursued through the implementation of projects, as a driving force for the development of the beneficiary context which presuppose the analysis of the situation, the definition of priorities of needs and improvement objectives and the consequent actions. The operating method of the project is therefore the operational translation of Doctors with Africa CUAMM's mission and is combined with the presence of "CUAMM doctors" in the field to guarantee the care and treatment that the fragile person needs, together with the "project" activities to improve the health system and the provision of services, from which the whole community can benefit. CUAMM has chosen as areas of intervention and system strengthening those defined by WHO with 3 system levels: the hospital, the peripheral health centers and the communities. In order to develop project proposals in harmony with these principles and with the aim of obtaining maximum effectiveness and the achievement of the stated objectives, Doctors with Africa Cuamm follows the system design and analysis guidelines (both district and hospital) precisely according to the so-called 6 blocks of the system defined by WHO. The expected aim is above all to guarantee primary care and contribute to the achievement of the Millennium Goals (reduction of infant mortality, reduction of maternal mortality, combating major endemics such as malaria, TB and HIV) and more recently the reference to the Sustainable Development Goals in particular:– SDG 3 (health and well-being) which includes most of the objectives of reducing avoidable morbidity and mortality starting from maternal and child health, but also chronic diseases and universal coverage and access to care;– SDG 2 (hunger zero) and in particular 2.2 to combat all forms of acute and chronic malnutrition;– SDG 5 (gender equality) and in particular 5.6 to promote access to safe and responsible sexuality and motherhood;– SDG 6 (water cleanliness and hygiene) as non-health determinants of health status, as well as several other goals such as education, employment and the reduction of inequalities.

Contribution of various activities to the pursuit of the mission of the entity and indication of their secondary and instrumental nature

The entity has not carried out different activities pursuant to art. 6 of Legislative Decree 117/2017.

Explanatory statement of notional costs and income

There are no notional costs and income to be reported at the bottom of the management statement.

Pay gap between employees

The entity employs employees. The information on the difference in pay between employees, for the purpose of verifying the one-to-eight ratio, pursuant to art. 16 of Legislative Decree 117/2017 and subsequent amendments is reported in the social balance sheet of the entity.

Occasional fundraising

The institution has not promoted occasional fundraising events pursuant to art. 79 paragraph 4 letter a Legislative Decree 117/2017.

Conclusions

These financial statements, made up of the balance sheet, management statement and mission report, give a true and fair view of the balance sheet and financial situation of Doctors with Africa CUAMM, as well as the economic result for the year and correspond to the accounting entries. The Board of Directors expresses a positive opinion on the draft financial statements as at 31/12/2022 together with the proposal for the allocation of the result for the year.

The Balance sheet is true and real and corresponds to the accounting records.

The Chairman of the Board of Directors
(S.E. mons. Claudio Cipolla)