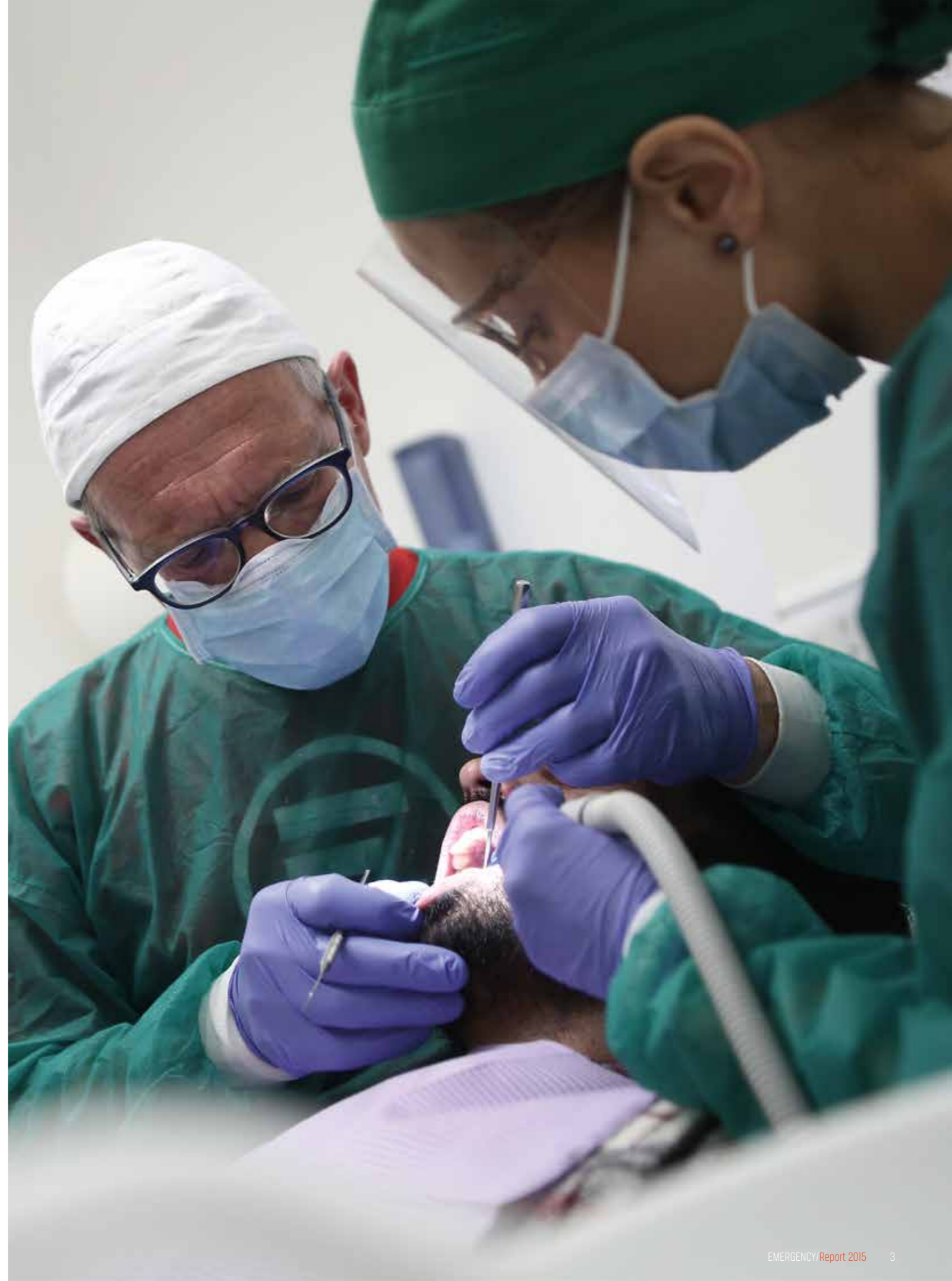




EMERGENCY
www.emergency.it

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EMERGENCY is an independent Italian organisation formed in 1994 to provide free, high-standard medical and surgical treatment for the victims of war, landmines and poverty.

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

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

MANAGEMENT REPORT



INTRODUCTION

In 2015 Emergency was called on to respond to many new and difficult humanitarian emergencies by further extending the range of its healthcare provision to victims of war and poverty, both abroad and in Italy.

The ongoing conflict in Syria and the intensification of fighting between the ISIS caliphate and government troops in Iraqi Kurdistan continue to generate high numbers of refugees from both across the border and in the depopulating interior – entire families seeking hospitality in the region, further adding to the huge number of refugees crowded into the reception camps in the north of the country. Emergency has intensified its healthcare response in the refugee camps where it has a presence, making structural interventions to improve the quality of its clinics and the healthcare it provides to refugee families – especially to the more vulnerable women and children. To broaden its range of action, whilst awaiting the completion of a new clinic in the Qoratu camp – opened in May 2015 – a mobile clinic has been set up to coordinate health promotion activities inside the refugee camps where there are already health centres, in order to enhance patient access to these facilities.

In Afghanistan too, as the war intensified yet again for the fifth consecutive year, the number of admissions and operations on war victims was greater in 2015 than in the previous year. The conflict makes it increasingly difficult for the population to get access to treatment. The specific consequences of this have been a further significant increase in the numbers of war casualties and outpatient examinations, obstetrical and gynaecological outpatient examinations (on average, about 20 to 30% up on 2014), births (about +15%) and admissions to the neonatal intensive care department in the in the Anabah Maternity Centre (about + 20%). The network of active A&E and health centres in the country has been extended with the building of three new facilities. In 2015 the renovation of the operating theatres in Kabul hospital was completed with the creation of a third theatre, and that of the intensive care ward with the addition of two new beds and the creation of a new 14-bed sub-intensive care ward. Finally, in September 2015, work began on the expansion of the Anabah Maternity Centre, expected to be completed in the Autumn of 2016.

In the Spring of 2015, Emergency carried out a number of evaluation missions to Libya to assess the situation brought about by the continuing war. The decision was then made to organise a new humanitarian intervention, consisting in the renovation and subsequent opening of a hospital for victims of the war in Gernada in premises made available by the local health authority.

In 2015 the intervention launched to cope with the Ebola epidemic in Sierra Leone was concluded, following the declaration that the emergency had ended. Emergency, however, has intensified its work in the country, whose health system was further weakened by the epidemic crisis. Two new first aid posts have been set up, in Lokomasama and Waterloo, to facilitate access by the local population to the Emergency hospital in Goderich – which stayed open right through the Ebola crisis – and thus contribute to the reconstruction of part of the health system in Sierra Leone.

In 2015, humanitarian efforts were intensified in the Central African Republic, with work starting on the enlargement of the paediatric centre in Bangui and on the renovation of the *Complexe Pédiatrique*, where Emergency has taken over the running of more wards and launched a vocational training scheme for local health personnel.

In Italy too, Emergency's commitment has increased in the course of 2015. New humanitarian projects have been launched in Sicily to help cope with the "landings emergency", as people continue to arrive on the shores of the island; a new humanitarian programme has been activated in Milan, with the introduction of a mobile clinic (Politruck); a new mobile facility has been activated in Bologna; renovation works have been completed and activities started in the Castel Volturno and Ponticelli outpatient clinics in Naples, and work has begun on the setting up of a new outpatient clinic in Sassari, to be added to the current healthcare activities of the orientation centre.

As for the other centres in Italy, the internal reorganisation, cost containment and activities relaunch plans, initiated in 2012, have continued to be implemented throughout 2015, resulting in further improvements to the balance sheet as compared to 2014 and previous years. In fact, the financial year ended with increases in current assets, total assets and total funds of the charity. Amounts due to suppliers decreased against the total for the prior year (mainly due to the effect of costs concentrated towards the end of 2014), proof of a level of what can be described as 'physiological' in relation to the volume of costs incurred, which have grown thanks to the increase in funds collected and then used in carrying out the organisation's activities. In 2015 too, amounts due to banks was zero, as in the three previous years. The financial year ended with the highest ever level of total funds collected (for the third year running, with an increase of 35% on the previous year) and a significant operating surplus (with an increase of about 31% on the previous year), well beyond the targets set in the reorganisation and restructuring plan initiated in 2011 and pursued in the years to follow. Also in the next few years, the objectives will continue to be the consolidation of overall financial position and basic parameters in accordance with the indicators of international aid bodies (especially those of the European Commission Humanitarian Office), in order to further increase our capacity to respond to healthcare needs both in Italy and abroad.

EMERGENCY'S PROJECTS

IRAQ PROGRAMME

SULAIMANIYA REHABILITATION AND PROSTHESES PRODUCTION CENTRE

REINTEGRATION CENTRE Emergency continues to run the Sulaimaniya Rehabilitation and Prosthesis Production Centre, where prostheses and orthoses are produced and fitted on landmine victims, war casualties and patients with disabilities. Emergency also organises a rehabilitation and social reintegration programme for patients, consisting of six-month vocational training courses (33 courses completed since the start of the activity). Disabled people successfully completing the course (525 since the start of the activity) are given economic assistance for setting up co-operatives or artisan workshops specialising in metalwork, woodwork, leatherwork, tailoring or PVC production for the manufacture of internal and external fixtures (334 since the start of the activity). Emergency's social reintegration programme gives people their dignity back by helping them to overcome their disability and making them able to fend for themselves and their families again.

The centre is the only specialised facility in the region and has also become a point of reference for patients from other areas of Iraq. In 2015, 127 patients (about 22% of the total) came from the Kirkuk (31%), Anbar (10%) and Baghdad (9%) areas.

Since 2005 the daily running of the Sulaimaniya Centre has been handed over completely to Kurdish personnel trained by Emergency in previous years. In 2015 too, the local health authorities (*Directorate of Health*) supported Emergency by supplying materials for the production of prostheses, to a value of **57,599.23 Euros**.

HEALTHCARE CENTRES FOR REFUGEES AND IRAQI DISPLACED PERSONS

Faced with a massive presence of hundreds of thousands of Syrian refugees and Iraqis displaced by the worsening violence and conflicts in northern Iraq, Emergency has broadened the scope of its intervention in the country. Since July 2014, Emergency has been running two healthcare centres that offer free first-level treatment to inhabitants of the Iraqi Internally Displaced Persons (IDP) camp at Arbat and the camp for Syrian refugees, again at Arbat. In 2015, renovation and adaptation works have been carried out in the two centres to improve the quality of the facilities.

The Khanaqin healthcare centre, opened by Emergency in July 2014, was handed over in February 2015 and is now run by the local health authorities. Faced with increasing health needs and the opening of new camps, Emergency decided to expand its intervention by building and running three new clinics: two in the Kalar area, in the Iraqi IDP camps of Qoratu and Tazade, and the third in the Ashti Iraqi IDP camp in the Arbat area.

In 2015, the Emergency staff carried out more than 120,000 examinations in the camps, encountering mainly airway problems and gastrointestinal, skin and urinary tract infections. The clinics have also become a point of reference for patients with chronic illnesses such as diabetes and hypertension, with a total of over 9,000 examinations in the course of 2015. The healthcare centres also provide pregnancy monitoring and postnatal check services for women, along with vaccination schedules and growth monitoring for children. The most serious cases are referred to second-level medical facilities for further checks and possible admission. The referral system is not limited to urgent cases only, however. In actual fact, only 31% of the referrals made in 2015 were emergency cases; the remaining 69% were referred to second-level facilities for further specialist examinations. The doctors and nurses working in the centres are often recruited from within the camps and trained and supervised by Emergency's international

staff, with an on-the-job training scheme designed to improve the technical proficiency of local personnel.

Whilst awaiting the opening of the Qoratu clinic, Emergency has sent a mobile clinic to the area to provide healthcare to displaced persons. The Emergency staff have carried out 475 examinations in the mobile clinic, working in the Barika, Salah-Aga and Topaskar districts of Kalar.

Finally, a health promotion scheme has been set up, with a number of *Community Health Promoters* specially trained to inform camp inhabitants of the treatment possibilities available to them and prevent the spread of diseases amongst residents: these specialist personnel work within both the healthcare centres and the camps, increasing the number of potential beneficiaries of the services provided by Emergency.

In 2015, the following activities were co-funded by various United Nations agencies:

- The United Nations High Commissioner for Refugees (UNHCR) gave **559,819.52 Euros** to support the healthcare centre for Syrian refugees in Arbat;
- The International Organization for Migration (IOM) gave **85,186.89 USD** to fund the activities of the healthcare centre in the camp for Iraqi displaced persons in Arbat;
- The World Health Organisation (WHO) gave:
 - **78,411.63 USD** to fund the activities of the healthcare centre for Iraqi displaced persons in Khanaqin;
 - **475,728 USD** to fund the activities of the healthcare centre for Iraqi displaced persons in Arbat;
 - two consecutive grants of **401,582.72 USD and 76,699.46 USD** to support the healthcare centre for Iraqi displaced persons in Ashti;
 - **574,930 USD** to support the healthcare centres for Iraqi displaced persons in Qoratu and Tazade.
- The Office for the Coordination of Humanitarian Affairs (OCHA) gave **421,425.10 USD** to fund the activities of the healthcare centres in the camps for Iraqi displaced persons in Arbat, Ashti and Qoratu;

AFGHANISTAN PROGRAMME

PANJSHIR VALLEY Anabah hospital remains as the only accessible free healthcare facility for a population of about 250,000 people, spread out in small villages in the Panjshir Valley and Salang Pass. As well as surgery for war and landmine victims, the hospital also handles emergency surgery, general surgery, internal medicine and paediatrics. The hospital is also the point of reference for a network of 18 first aid posts and health centres opened and run by Emergency in the region and surrounding provinces. The workload of the adjacent Anabah Maternity Centre has been increasing constantly in recent years. Outpatient examinations, operations and births have increased because the hospital is now a point of reference for the women of the valley and neighbouring provinces, thanks also to the network of healthcare centres in the region, which refer the women to the Maternity Centre. In recent years more than 10 babies a day have been delivered, and in 2015 the average was 15 births a day. This is a major result in terms of the increased awareness of people in the Panjshir region about women's and pregnancy-related health problems and the importance of prevention, as well as being yet further recognition of the work done by the Emergency staff.

Faced with this steady increase in the centre's activities and the growing needs of the local population, Emergency has decided to expand the centre to a capacity of 6,000 deliveries a year, with more extensive gynaecological and neonatal services. Building works on the new facility, begun in September 2015, are expected to be completed by the Autumn of 2016.

Anabah Hospital has been recognised as a national training centre for specialisation in gynaecology, surgery and paediatrics. In 2015, two final-year gynaecology trainees worked at our hospital, together with four first-year trainee paediatricians and eight trainee surgeons, in rotation with

the Emergency hospital in Kabul. In 2015, we had our first doctor specialised in gynaecology in the hospital, after 4 years of training.

Since 2012, the Afghan government has been helping to fund Emergency's work in the Panjshir valley. The amount contributed in 2015 was the equivalent of **1,230,868.66 Euros**. This substantial sum bears witness to the continuing acknowledgement of our work in Afghanistan and, for Emergency, represents a further strengthening of our collaboration with local health authorities.

KABUL Since April 2001, Emergency has been running a surgical centre for war victims in Kabul, equipped with Computerised Tomography (CT). The hospital acts as a point of reference for a network of nineteen first aid posts and health centres in the region and in Kabul (in six prisons, a rehabilitation centre and two orphanages).

For five years now, the conflict in the country has been worsening continuously, resulting in an increased number of war casualties in need of treatment. In 2015 an average of eight war victims a day were admitted to Kabul Hospital, an increase of 24% on 2014 and 144% on 2010. An average of eight operations a day are performed.

To improve assistance to the ever growing number of war victims, we expanded the hospital's intake capacity. The works, begun in 2014 and completed in 2015, resulted in the building of a new operating block with the number of operating theatres going from two to three, the upgrading of the intensive care ward – opened in 2003 – from six beds to seven, plus an isolation bed, and the creation of a 14-bed step-down unit. Ours is still the only free intensive care unit in the whole of Afghanistan.

Training local staff is one of the main priorities of all Emergency healthcare facilities. In 2015, eight trainee doctors specialising in surgery – three in their fifth year, two in their fourth year, one in their third year and two in their second year – were employed on a rotation basis at Anabah and Kabul hospitals.

Also, the collaboration with the Afghan Ministry of Public Health and the WHO was extended to 2015, with a training scheme for medical and nursing staff in thirty-two provinces of the country. We ran several courses in "*Pre Hospital Trauma Care (PHTC)*", attended by 215 nurses, and a "*Triage and Mass Casualty Management (MCM)*" course for sixteen nurses.

In 2015, the centre's activities were co-funded by:

- two OCHA *Community Humanitarian Fund* (CHF) grants of **549,576.39 USD and 829,562.32 USD** to support the hospital's clinic activities and the first aid posts in the Kabul area;
- two WHO grants of **49,924.06 USD and 167,360.21 USD** to cover the "*Pre Hospital Trauma Care*" and "*Triage and Mass Casualty Management*" courses.

LASHKAR-GAH the "Tiziano Terzani" Surgical Centre for War Victims is in southern Afghanistan, in a region where the majority of the inhabitants are Pashtun (the ethnic group of about 40% of the Afghan population), in the city of Lashkar-gah, the capital of Helmand Province. The city, about 100 km west of Kandahar, has a population of over 100,000. The centre, active since 2004, provides surgery for war, landmine and trauma victims and patients aged under fourteen. The more serious cases examined in Emergency's six first aid posts in Helmand Province are transferred to the hospital via ambulance. Some of the patients treated in the Emergency hospital in a Lashkar-gah come from zones very far away, towards the Iran border. The opening of the first aid posts has brought effective hospital access to patients in areas particularly affected by the conflict but a long way away from our facility. Because of the significant increase in the intake of war casualties, in 2013 we had to restrict admissions to war victims only, with other patients being transferred to the nearby public hospital after being stabilised in A&E. The worsening safety conditions in the region have had a considerable impact on our activities, not only in terms of patient intake but also in the running of the first aid posts: our hospital registers for 2015 show a 16%

increase on 2014 in patients admitted for war injuries and, in the October of 2015, we were forced to close the Marjah First Aid Post – to be reopened in early 2016 in a part of the Marjah district more accessible to the population. Following the Kunduz Hospital airstrike, we have also built a shelter to guarantee the safety of our personnel in the event of bombing. In 2015 four Afghan trainee surgeons – three in the third year of specialisation and one in the second year – worked in the surgical centre. In 2015, the Lashkar-gah centre was co-funded by the WHO with two ECHO grants of **269,040.80 USD and 994,963.80 USD** to support the clinical activities of the hospital and first aid posts in the Lashkar-gah area.

PRISONS AND FIRST AID POSTS PROGRAMME In 2015 too, Emergency continued to provide healthcare to detainees in Kabul's prisons (*Governmental Jail, Investigation Department, Pol-e-charki*) and rehabilitation centre (*Juvenile Rehabilitation Center*). In July 2015 another health centre was opened in Kabul's *Transition Prison* in Kabul. Emergency's are the only healthcare facilities capable of guaranteeing treatment and assistance to patients in these institutions. During 2015 we had to suspend the service in the (*Female Jail*) because of bureaucratic problems. The work will resume as soon as a new agreement is reached with the authorities.

Emergency currently runs a network of 43 first aid posts and healthcare centres in the country, including the health centres in the prisons: all these facilities make reference to the three main hospitals. In the course of 2015 the healthcare network was extended to cope more effectively with the worsening conflict situation in the country: two new centres were opened in Barakibarak and Gurband, in the Kabul area.

LIBYA PROGRAMME

GERNADA SURGICAL CENTRE Faced with the worsening conflict in Libya and the precarious state of the national healthcare system, Emergency carried out a number of evaluation missions in the country to identify the health needs of the local population.

The Ministry of Health of the Tobruk government, based in Al-Bayda, asked us to provide medical aid to the wounded in the conflict between Islamic forces and government troops in the Benghazi and Derna areas. For this purpose, the Ministry offered Emergency a hospital building in the village of Gernada, 70km from Derna and 150km from Benghazi. Following improvement and renovation works, the surgical centre began its activities in October 2015. The hospital has two operating theatres, an X-ray room, a laboratory, a blood bank, a sterilisation room and an A&E area, with 14 beds for the wounded and another 4 in intensive care.

Since the outbreak of war in 2011, there has been a serious shortage of healthcare personnel in Libya. It has thus been difficult to recruit enough local personnel to ensure the fully effective operation of the surgical centre. The workload and running of the hospital depend heavily on Emergency's international staff.

The local costs of Emergency's work are borne almost entirely by the local Ministry of Health, apart from the international personnel costs and a few other running costs.

The Gernada Surgical Centre received a grant of **160,105.19 USD** from the WHO for 2015.

In order to maintain its neutrality, Emergency sought contacts with the Tripoli authorities, but to no avail. Agreements were however reached with the Zintane and Misurata authorities for the delivery of medical supplies to a value of 30,000 Euros and 60,000 Euros respectively.

SIERRA LEONE PROGRAMME

GODERICH SURGICAL AND PAEDIATRIC CENTRE The general situation in Sierra Leone, already extremely difficult in previous years (the

country is ranked almost last in the United Nations human development index rankings), deteriorated even further in 2014 with the outbreak of one of the most dramatic Ebola epidemics ever known in the region. Despite the spread of the epidemic, the Emergency Surgical and Paediatric Centre in Goderich never stopped working, and was the only facility in the country guaranteeing medical assistance for other illnesses. Thanks to the setting up of an effective triage system to identify suspected Ebola cases and a staff training and prevention programme, not a single contagion was recorded in our centre.

Since opening in November 2001, the Goderich Surgical Centre, located in the suburbs of the capital, Freetown, has become the point of reference for the country's entire population, providing completely free healthcare. The admission criteria, initially limited to emergency and war surgery, have been gradually broadened and now include traumatology, emergency surgery for illnesses such as strangulated hernias and intestinal perforations and, when there are no emergencies, elective surgery.

In 2002 a paediatric centre was constructed in the hospital complex, with the subsequent addition of inpatient wards during 2003. The children seen suffer mainly from airway infections, malaria and anaemia, with the more serious cases being admitted to the hospital's paediatric medical ward. Emergency's Goderich Hospital also has an endoscopic oesophageal dilation facility for the treatment of burns caused by swallowing caustic soda. This kind of incident, unfortunately, occurs very often amongst children because their mothers use caustic soda to make soap at home. Swallowing caustic substances can seriously damage the oesophagus by producing scars that restrict and prevent feeding.

Also, a nutritional programme has been running since 2005 for the children seen in the paediatric centre and, for their mothers, a hygiene, health and nutritional education programme, providing information on the symptoms of the main paediatric diseases and how to prevent them. In 2015, a health education programme was launched for primary school children and their families in sixty primary schools in the *Western Area Rural District*, as part of a three-year EuropeAid project.

Finally, in 2015 a European Union project for the opening of two first aid posts in Lokomasama (in the Port Loko district) and Waterloo was approved. These two centres are being built to increase access to the country's surgical-traumatological services and contribute to the reconstruction of the healthcare system, which was badly affected by the Ebola epidemic. A reference system involving the Surgical Centre and the two First Aid Posts (FAPs) will guarantee further treatment to patients stabilised in the two centres, should this be necessary. The training of local personnel and the health education activities will contribute to the sustainability and continuity of the project. The Lokomasama First Aid Post opened in mid-November 2015, whereas the Waterloo post will be operative by the end of January 2016. In 2015 the Sierra Leone government gave a grant of **657,070.62 Euros** to fund the activities of the Emergency hospital in Goderich.

For 2015, the Goderich Emergency Surgical and Paediatric Centre received a number of grants:

- Cooperazione Italiana gave a grant of **484,585.68 Euros** to fund the activities of the Paediatric Centre and **469,409.15 Euros** to fund the Surgical Centre;
- the European Union gave a grant of **104,330.04 Euros** to fund the activities of the FAPs and co-fund the Surgical Centre;
- EuropeAid gave **101,655.03 Euros** to fund the *Western Area Rural District* schools health education programme and the activities of the Paediatric Centre.

EBOLA EMERGENCY On the request of the Sierra Leone government, in September 2014 Emergency took over a building belonging to the local Ministry of Health in Lakka, not far from Freetown, and converted it into a 22-bed treatment centre for Ebola sufferers. The centre, initially thought of

as an isolation unit, was then used as a treatment centre, guaranteeing quality medical care with laboratory facilities. It was gradually upgraded in the months after it was opened. The clinical monitoring of the patients included the measurement of vital body parameters, the correction of fluid and electrolyte balances and checking hepatic and renal function.

To safeguard patients and personnel, all staff attended specific training courses on protection protocols, the use of personal protective equipment (PPE) and on the following of obligatory routes in the centre to prevent the spread of the virus and contamination.

The Lakka centre was mainly funded by the British Department for International Development (DfID), with an overall grant of **950,000 GBP** for the project, **116,519.61 GBP** of which was spent in 2015.

In an attempt to curb the contagion, in December 2014 Emergency opened first aid post to provide information, triage and ambulance transport for suspected Ebola cases in Waterloo, a refugee camp where about twenty-two thousand people have been living for fifteen years, with no healthcare facilities. Ninety health workers were trained how to monitor the community on a daily basis, with a particular emphasis on identifying people who had come into contact with Ebola sufferers. The project ended on 2 February 2015, when the Waterloo community was declared "*Ebola-Free*".

On 13 December 2014 Emergency opened an Ebola treatment centre with 100 beds in Goderich, a facility capable of guaranteeing a high standard of treatment. The centre was organised so that it could deal with different levels of seriousness of the illness: an intensive care ward with twenty-four beds (the only one in Sierra Leone for the treatment of Ebola) for the more serious cases, a 48-bed ward for the less serious ones and a 28-bed convalescence ward. Also, a virology laboratory has been set up in the centre for polymerase chain reaction (PCR) analysis, to determine whether the patient tests positive or negative to the Ebola virus. The laboratory, designed to the highest biosafety standards and run in collaboration with Lazzaro Spallanzani National Infectious Diseases Institute in Rome, has made it possible to reduce the time gap between test and diagnosis and allow more prompt treatment for patients.

With the opening of this larger-capacity, better structured facility, the Lakka centre was converted into an *Ebola Holding Centre*, i.e. an isolation centre for suspect cases, which, if resulting positive, could then be transferred to the Ebola Treatment Centre in Goderich.

As the Ebola cases decreased in the country, Emergency gradually reduced the scale of its intervention: on 28 February 2015 the Lakka centre was closed, with an isolation zone for suspect cases being created in the Ebola Treatment Centre in Goderich, which remained operative until 30 June 2015. The last patient was discharged on 31 May 2015, although the centre's laboratory remained active throughout the whole of June. The Ebola Treatment Centre in Goderich was mainly funded by the British Department for International Development (DfID), with a total grant of **4,806,927 GBP** for the project, **3,007,825.85 GBP** of which was spent in 2015.

After the closure of the Ebola Treatment Centre in Goderich, the Sierra Leone authorities asked Emergency to continue their virological PCR testing activities in the *Princess Christian Maternity Hospital* in Freetown. The laboratory activities were co-funded by Cooperazione Italiana with a total grant of **391,336.74 Euros**, 248,771.26 Euros of which was spent in 2015.

Together with the Lazzaro Spallanzani National Infectious Diseases Institute, Emergency took part in two European research projects (EbolaMoDRAD e FILODIAG) to develop new rapid Ebola virus diagnosis Ebola virus diagnosis tools. The EbolaMoDRAD project involves training activities for healthcare and logistics personnel with the organisation of international courses and seminars. Within the framework of this project, Emergency organised the

seminar "*Clinical Aspects of EVD and Biosafety Issues Related to the Clinical Aspects of This Disease*" in Dakar, in collaboration with the Istituto Pasteur of Dakar and the Swedish Public Health Agency.

In 2015, Emergency spent **27,058.91 Euros on the EbolaMoDRAD project**.

SUDAN PROGRAMME
SALAM CENTRE FOR CARDIAC SURGERY AND REGIONAL PROGRAMME In April 2007 Emergency launched a regional paediatric and cardiac surgery programme in Sudan and neighbouring countries. The fulcrum of this programme is the *Salam* ("peace" in Arabic) Cardiac Surgery Centre in Khartoum, which provides treatment free of charge to patients suffering from congenital and acquired heart diseases requiring surgery. Of particular significance in this are valvular illnesses of rheumatic origin. The international staff are committed to providing high level surgical care and training local personnel. The centre has about 50 expatriate employees, consisting of both healthcare personnel and non-healthcare personnel. Thanks to an agreement with the Federal Ministry of Health, the medical and nursing staff can be selected from doctors and nurses doing their year of National Service. The objective is to train young Sudanese professionals to international standards, thus enhancing the country's human resources. In 2015, 359 Sudanese personnel worked at the centre.

The patients are transferred – free of charge – to the *Salam Centre* after screening in the network of paediatric centres opened in Sudan and neighbouring countries. These centres, as well as doing cardiac screening, also provide basic medical care to children aged under 14 and health and hygiene education to mothers. The first of these centres was opened in Bangui, in the Central African Republic, in the Spring of 2009. A second centre was opened in July 2010 in Nyala, in the state of South Darfur in Sudan. A third centre was opened in Port Sudan in December 2011. Activities at the Paediatric Centre in Nyala were still suspended in 2015. The centre was closed after the kidnapping of Francesco Azzarà, who was held hostage from August to December 2011. Unfortunately, four years later, the minimum conditions required to guarantee the safety of Emergency's local and international personnel cannot yet be guaranteed.

Emergency's international staff also do *screening* in some public hospitals in other African countries and in the Emergency facilities in Sierra Leone, Afghanistan, Central African Republic and Iraq. Other patients are referred by other local and international humanitarian organisations. From the start of the activities until 31 December 2015, patients from 26 countries other than Sudan have been operated on in Khartoum: Afghanistan (33), Burkina Faso (2), Burundi (25), Cameroon (1), Chad (58), Eritrea (147), Ethiopia (168), Philippines (1), Djibouti (16), Jordan (4), Iraq (78), Liberia (1), Kenya (51), Nigeria (42), Central African Republic (80), Democratic Republic of Congo (34), Ruanda (28), Senegal (3), Sierra Leone (62), Somalia (45), South Sudan (41), Tanzania (4), Uganda (69), Zambia (8), Zimbabwe (17) along with three Italian citizens temporarily resident in Sudan.

On 3 October 2014 a fire broke out on the basement floor of the *Salam* Centre which seriously damaged the extracorporeal circuits store and put the entire hospital temporarily out of service, because of contamination by soot in the atmosphere. Activities at the *Salam* Centre were immediately suspended for repairs. Activities resumed on 4 January 2015.

After an initial slow period, the Regional Programme was fully reactivated; in 2015, thirteen *screening* missions were carried out, in Central African Republic, Eritrea, Port Sudan, Burundi, Uganda, Afghanistan, Iraq, Libya, Democratic Republic of Congo, Chad e Sierra Leone. In these missions our staff performed 1,030 heart examinations. Ninety-three patients were referred to the *Salam* Centre via the Regional Programme.

In the course of 2015 the *Salam* Centre received funding amounting to **4,390,243.95 Euros** from the local Sudanese authorities to support the hospital's work, paid in monthly instalments, including a refund for expenditure on electricity supply.

MAYO PAEDIATRIC CENTRE The Emergency Mayo Paediatric Centre has been doing essential work since December 2005 in the Mayo refugee camp, which still now houses an unspecified number of internally displaced persons (mainly from the conflict zones in Darfur and South Sudan). In addition to the urgent cases, about sixty children a day are examined by the paediatric centre staff. Patients in a critical state of health are admitted and kept under observation and, if necessary, transferred to local hospitals. There is also an obstetrics service for pregnant women and a vaccination programme, run in collaboration with the local Ministry of Health. Emergency also runs an *outreach* programme at different points in the camp, in which paediatric centre personnel organise health education courses, carry out screening for malnutrition and provide antenatal care to pregnant women.

In recent years, the examinations performed in the centre and in the various areas of the refugee camp have been backed up by home visits by *Community Health Promoters (CHPs)*, thus improving maternal and child healthcare and enhancing the mobilisation and participation of the community in healthcare initiatives. Since 2006, over 27,000 children have been seen by Emergency *Community Health Promoters*.

Finally, Emergency has begun a programme for the reduction of neonatal morbidity at the Mayo Paediatric Centre. Mothers are encouraged to go to the centre after giving birth, especially after home births. Paediatric centre midwives and health promoters examine the Mayo mothers, inviting them to attend ante and postnatal checks and take part in health education classes on breastfeeding, vaccination and other maternal and child preventive healthcare measures.

PORT SUDAN PAEDIATRIC CENTRE Clinical activities at the Port Sudan Paediatric Centre began on 26 December 2011. With funding from the Italian Ministry of Foreign Affairs (MAECI) and the local Ministry of Health, the centre provides medical assistance to patients aged from zero to fourteen and acts as a *screening* and *follow-up* centre for *Salam* Centre heart patients living in Red Sea State. Patients needing heart surgery are transferred to the *Salam* Centre. The paediatric centre has eighteen beds, laboratory and X-ray facilities, a pharmacy and back-up rooms.

There is also a weekly preventive medicine *outreach* programme in Port Sudan, and Emergency organises daily health education classes for women and relatives of paediatric centre patients. On a weekly basis, our health promoters visit the various communities and main meeting places in the area to give hygiene and health education classes to children and their families.

In July 2012 a vaccination programme was launched in the paediatric centre and in *outreach*, allowing children to have the vaccinations specified in international protocols and pregnant women to have the tetanus vaccination, when necessary.

Thanks to Emergency's many years of experience in the organisation of healthcare personnel training, the Nursing Academy of Port Sudan has requested that their students do their nursing internships at the Emergency Paediatric Centre. In 2015 too, this activity was part of an ongoing project promoted by the Italian Directorate General for Development Cooperation (DGCS). The programme is co-funded by the Italian Ministry of Foreign Affairs in a three-year project, with a total grant of **1,440,000 Euros**. The funding in 2015 amounted to **543,811.57 Euros**.

Since it began its clinical activities, the Port Sudan Paediatric Centre has also received a grant from the Red Sea State Ministry of Health to cover about 15% of local running costs. The funding in 2015 amounted to **62,847.50 Euros**.

CENTRAL AFRICAN REPUBLIC PROGRAMME In March 2009, the first of the paediatric centres in Emergency's African regional paediatric

and cardiac surgery programme – with the *Salam* Centre in Khartoum as its central fulcrum – was opened in Bangui, capital of the Central African Republic.

The facility has an eight-bed ward, open 24 hours a day, which provides basic medical care for children up to 14 years of age (eighty outpatient examinations a day) and hygiene and health education to mothers.

In 2015 work began on the building of a new block for auxiliary service rooms, to improve the functionality and organisation of the centre. The new wing will contain the kitchen, the laundry, a meeting room and a changing room for local personnel.

The centre has a cardiology outpatients clinic where, in periodic missions, Emergency's specialist international personnel carry out *screening* on child and adult heart patients and refer those requiring heart surgery to the *Salam* Centre in Khartoum. As of December 2015, a total of 80 patients from the Central African Republic were treated at the *Salam* Centre in Khartoum. After the operation, patients can have their postoperative follow-up treatment at the Bangui Paediatric Centre, with the necessary medicines provided free of charge. Also, since June 2011 there has been a first-level antenatal care programme for pregnant women.

After the coup d'etat on 24 March 2013, the healthcare situation in the country deteriorated drastically. The health system, already inadequate in the first place and able to cope only partially with the population's healthcare needs, was put into even greater difficulty by the crisis, which has worsened considerably in recent months.

For this reason, since April 2013 an Emergency surgical team has been working in the *Complexe Pédiatrique* – a public paediatric hospital – by request of the hospital management. After reactivating two operating theatres in the hospital, our doctors and nurses guaranteed free urgent and life-saving surgical treatment to war and trauma victims and other patients requiring emergency surgery. In 2015, the renovation works on the operating theatres were completed, under our supervision. The theatres became fully operational again in May.

In the light of the results obtained in the emergency surgery department, the hospital management requested Emergency's greater involvement in the running of clinical and training activities in the *Complexe Pédiatrique*. Emergency's intervention involves renovation works – started in November 2015, running a number of wards, providing support to diagnostic and auxiliary services and organising training activities for medical and nursing students.

In the last months of 2015, Emergency drew up a framework partnership agreement with the *Complexe Pédiatrique* management, the Ministry of Health and the University of Bangui to define the terms of the new collaboration.

In 2015 the agreement was renewed with the National Blood Bank (*Centre National de Transfusion Sanguine*) in Bangui regarding the reactivation and improvement of the services. The political crisis affected the regular supply of reagents, causing frequent disruptions in the service. At the same time, the increase in urgent cases made the demand for blood transfusions ever more urgent.

Thanks to this project, the availability of free blood bags in Bangui hospitals increased and awareness-raising campaigns on the importance of voluntary blood donation were run amongst the local population. In 2015, 15,480 bags of blood were collected, with 13,037 being distributed to the main hospitals in the capital and province.

Since October 2014 Emergency has been collaborating with a local NGO that manages healthcare centres in the provinces bordering on Bangui. The "*RESAS – Référence Sanitaire Sauve-vie*" project, lasting three years and funded by EuropeAid, aims to increase the ability of local personnel to deal with emergencies, especially paediatric ones, and transfer cases to hospitals in Bangui.

One local nurse is employed on the project, with the involvement of local

staff employed by the Paediatric Centre.

In the first year of the project, three training courses were completed for healthcare centre staff on hygiene, communicable diseases, the stabilisation of emergencies and the referral of seriously ill patients to second-level facilities. One of the training courses focused on the use of medicines for the treatment of green colour-coded cases. Thanks to the involvement of the WHO – which donated the medical kits – and the constant monitoring by Emergency personnel, it was possible to assess the adequacy of the medicines prescribed.

In 2015, Emergency's work in Bangui was funded by a number of institutional donors, most especially:

- CHF – the Common Humanitarian Fund of the OCHA – gave **366,979.11 USD** to fund the emergency surgery activities in the *Complexe Pédiatrique*;
- The Italian Embassy in Yaoundé, via the WHO, gave **163,991.11 USD** to fund the new Emergency project in the *Complexe Pédiatrique*;
- EuropeAid gave **180,668.65 Euros** for the "*RESAS – Référence Sanitaire Sauve-vie*" project, guaranteeing partial coverage for the Paediatric Centre activities;
- The WHO gave a grant of **405,628.47 Euros** to fund the blood bank and Paediatric Centre activities.

ITALY PROGRAMME In the course of 2015, activities for people living in "socially marginalised" conditions continued, with the aim of defending the individual's fundamental right to health, a right which – in Italy too, unfortunately – is often denied.

As of 31 December 2015 the Italy Programme consisted of the following operational facilities, opened to provide social and health care to migrants and people in need:

- Palermo General and Specialist Outpatient Clinic (2006);
- Marghera General and Specialist Outpatient Clinic (2010);
- Sassari Social-Healthcare Orientation Centre (2012);
- Polistena General and Specialist Outpatient Clinic (2013);
- Castel Volturno General Outpatient Clinic (2015);
- Naples General Outpatient Clinic (2015);
- five mobile clinics: two Polibuses (2011) – used in the landings project, two Minivans (2013), procured with the help of Puglia Region and one Politruck (2015);
- one mobile social and healthcare orientation unit in Bologna (2015);
- sex workers *project* in Castel Volturno (2014);
- social-healthcare project in the "Umberto I" Accommodation Centre in Syracuse and the "Papa Francesco" Centre for Unaccompanied Minors in Priolo (2013);
- landings assistance projects in the ports of: Augusta, Porto Empedocle, Catania, Agrigento and Messina; and in the Siciliana Accommodation Centre (2015).

On the basis of specific agreements with local health authorities, the general and specialist outpatient clinics provide general and specialist medical care according to needs (ophthalmic, dental, paediatrics, gynaecology, cardiology, dermatology, infectious diseases, ear nose and throat, psychiatry, psychology). In the general outpatient clinics, on the other hand, the Emergency staff provide general medical care only. As well as healthcare activities, the general and general-specialist outpatient clinic staff have an important cultural mediation role: accompanying patients for medical appointments, providing information about regional health authority facilities, helping patients overcome the bureaucratic obstacles that often prevent them from using services they are entitled to.

In 2011 Emergency also started working with mobile clinics, using specially converted buses (Polibuses). After a first project in the Manduria reception camp area, near Taranto, the mobile clinics (including the Minivans, as from 2013) have been providing care to migrants working as farm labourers in the countryside around Foggia, Potenza, Reggio Calabria, Syracuse,

Ragusa and, since the beginning of 2013, Caserta. Also, in the Summer of 2012 a mobile clinic provided healthcare to the victims of the earthquake in Emilia Romagna, in the Modena area.

In response to the growing needs of the migrant population, in 2015 Emergency signed a Memorandum of Understanding with local prefectures and health authorities on the setting up of two mobile units (Polibuses), each with a doctor, a nurse and two cultural mediators at the ports of Augusta, Catania, Porto Empedocle and Messina. The Emergency staff also provide front-line healthcare support and social and medical assistance during landings. Emergency is also present at the Siciliana Accommodation Centre near Porto Empedocle, with a team made up of a doctor, nurse and cultural mediator to basic medical assistance and social and healthcare guidance.

Since 2013, Emergency has been working in the "Umberto I" Accommodation Centre in Syracuse and the "Papa Francesco" Centre for Unaccompanied Minors (MSNA) in Priolo. The work at Priolo stopped when the centre was closed in May 2015.

Since 2015 a mobile clinic – Politruck – has been operating in Milan, in collaboration with the Milan municipal and health authorities. Our staff provide social and medical aid to people in need in the Lorenteggio/Giambellino, Piazzale Selinunte, Piazzale Prealpi and Via Vitruvio districts.

In the course of 2015, Emergency mobile clinics provided assistance at Castel Volturno (CE), Syracuse, Foggia and the surrounding area (Capitanata), Bari, Nardò (LE), the Sibari Plain (CS) and Milan.

Since April 2014, an Emergency team, made up of a nurse, a mediator and a planner-driver in a mobile unit, has been providing information on healthcare and prevention to *sex workers* in an extremely deprived area of Castel Volturno.

In August 2015, a social healthcare orientation and counselling service has been active in Bologna, where a mediator and a nurse in a mobile unit provide information free of charge to migrants and people in need about getting access to National Health Service treatment.

In September 2015 Palermo Provincial Health Authority (ASP) notified Emergency that, with immediate effect, the prescriptions written by its doctors were to be excluded from the regional reimbursement scheme. As a result, Emergency decided to stop accepting new patients, whilst guaranteeing the specialist referrals already booked, and to continue providing social and healthcare guidance to those coming to their centres. In 2015 Emergency completed the renovation works on the general outpatient clinic in Castel Volturno, making it possible to transfer the healthcare services previously provided in a mobile unit to the new premises. The clinic opened on 31 March 2015.

Finally, on 1 September 2015, the new Naples General Outpatient Clinic was opened in the Ponticelli district, providing basic medical care and a social and healthcare guidance service.

In 2015, the Italy Programme received the following grants:

- Italian Department of Civil Liberties and Immigration: **266,202.77 Euros, 219,586.95 of which for 2015 and the remainder for activities in 2016**;
- Puglia Region: **338,278.06 Euros** (grant not yet received).

OTHER INTERVENTIONS AND EVALUATION MISSIONS

ANME (African Network of Medical Excellence) - UGANDA Based on the success of the prototype building constructed in 2014, Emergency organised an important initiative at Milan Polytechnic in July 2015 with architect Renzo Piano. The event was attended by representatives of

private donors and banks, together with manufacturers of construction materials, technological systems and medical equipment. The purpose of the meeting was to illustrate the project to potential donors and involve them in the construction of the hospital.

Work on the completion of the technical design proceeded in 2015, with particular reference to the systems design. Also, the administrative procedures for the commencement of the construction works were initiated, with the procurement of the necessary permits. Towards the end of 2015, as a result of the work done by Emergency staff, the Ugandan Government, represented by the Ministry of Health, decided to allocate 20% of the construction budget for the Paediatric Surgery Centre, as stated in the *Memorandum of Understanding* signed in 2013. In December 2015, Emergency was given official confirmation of the allocation of funds for the 2016 financial year.

Finally, a local partner was named – FH Architects Ltd. of Kampala – who, in accordance with Ugandan law, will be the local partner nominated to represent the Italian planners (RPBW e tamassociati) in the process of obtaining all the building permits from the Ugandan authorities.

NEPAL In response to the earthquake in Nepal on 25 April 2015, Emergency procured 100 tents and mattresses and delivered them to earthquake-hit families in the Kirtipur zone.

SOMALIA Due to the considerably worsening security conditions in the country, the war surgery and/or obstetrics and gynaecology humanitarian project at the De Martini hospital in Mogadishu was suspended and subsequently, following official notification, adjourned.

SERBIA In 2015 an Emergency team carried out an evaluation mission in Serbia, with particular reference to the refugee camps on the Macedonian and Hungarian borders. The purpose of the mission was to assess the needs of the migrant population in transit through the country in order to define the terms of a possible Emergency intervention in Serbia. During the evaluation mission, the team met with Serbian authorities in Belgrade and visited the refugee build-up zones in order to identify which of these had the greatest medical aid needs. On completing the mission, Emergency decided not to intervene in the country as the prerequisites for intervention were deemed not to have been met.

| DATA ON HOSPITAL ACTIVITIES |

IRAQ

SULAIMANIYA REHABILITATION AND PROSTHESES PRODUCTION CENTRE, January to December 2015

Admissions: 578
Examinations performed: 2,616
Physiotherapy treatments: 1,669
Casts for new prostheses: 462
Crutches and tutors 210
Wheelchairs: 16
Prostheses fitted: 465 (414 lower limbs, 51 upper limbs)
Orthoses: 38
Diplomas issued: 15
Co-operatives set up: 14

Local staff employed: 78, about half of whom have disabilities

HEALTHCARE CENTRES FOR SYRIAN REFUGEES IN ARBAT, January to December 2015

Examinations performed: 32,248
Patients referred to specialists: 3,379
Health promotion activities: 28,409

Local staff employed: 38

HEALTHCARE CENTRES FOR IRAQI DISPLACED PERSONS IN ARBAT, January to December 2015

Examinations performed: 47,978
Patients referred to specialists: 5,974
Health promotion activities: 30,163

Local staff employed: 42

HEALTHCARE CENTRES FOR IRAQI DISPLACED PERSONS IN QORATU, April to December 2015

Examinations performed: 12,120
Patients referred to specialists: 749
Health promotion activities: 4,345
Examinations carried out in mobile clinic: 475

Local staff employed: 34

HEALTHCARE CENTRES FOR IRAQI DISPLACED PERSONS IN TAZADE, July to December 2015

Examinations performed: 10,817
Patients referred to specialists: 580
Health promotion activities: 2,258

Local staff employed: 27

HEALTHCARE CENTRES FOR IRAQI DISPLACED PERSONS IN ASHTI, June to December 2015

Examinations performed: 19,818
Patients referred to specialists: 1,519
Health promotion activities: 8,174

Local staff employed: 40

AFGHANISTAN

ANABAH MEDICAL AND SURGICAL CENTRE, January to December 2015

Total examinations performed: 36,050
- surgery-related examinations: 14,078
- medical examinations: 9,878
- paediatric examinations: 12,094

Total admissions (including readmissions): 3,044
- surgery-related admissions: 2,069 (of which 266 war-related, 642 for emergencies and 731 for elective surgery, as well as 298 admissions for observation, 132 readmissions)
- medical-paediatric admissions: 975

Operations performed: 1,977 (of which 506 war-related)

Local staff employed: 239

ANABAH MATERNITY CENTRE, January to December 2015

Examinations performed: 34,979
- obstetric examinations: 23,684
- gynaecological examinations: 11,295
Admissions (women, babies born out of the centre): 7,056
Gynaecological operations: 1,118 (of which 332 caesarean births)
Births (in maternity centre): 5,656
Babies born: 5,645
Babies treated in neonatal intensive care ward: 2,076 (also including babies born out of maternity centre and referred)

Local staff employed: 62

KABUL SURGICAL CENTRE, January to December 2015

Examinations performed: 8,198 (of which 7,498 war-related)
Total admissions (including readmissions): 3,859 (of which 3,099 war-related)
Operations: 5,659 (of which 5,602 war-related)

Local staff employed: 323

LASHKAR-GAH SURGICAL CENTRE, January to December 2015

Examinations performed: 11,102 (of which 7,472 war-related)
Total admissions (including readmissions): 4,009 (of which 2,528 war-related)
Operations: 5,581 (of which 5,229 war-related)

Local staff employed: 245

PRISONS PROGRAMME, January to December 2015

Examinations performed: 82,785

Local staff employed: 23

37 FIRST AID POSTS AND HEALTHCARE CENTRES, January to December 2015

Patients treated in healthcare centre and first aid post clinic: 261,955
Patients transferred: 10,840

Local staff employed: 313

LIBYA

GERNADA SURGICAL CENTRE, October to December 2015

Examinations performed: 349 (of which 167 war-related)
Total admissions: 52 (of which 47 war-related)
Operations: 54 (of which 51 war-related)

Local staff employed: 68

SIERRA LEONE

GODERICH SURGICAL AND PAEDIATRIC CENTRE, January to December 2015

Total surgery-related examinations performed: 17,774
Surgical admissions: 2,043 (of which 1,005 for orthopaedic emergencies, 488 for surgical emergencies, 192 related to the oesophageal caustic soda lesions treatment programme and 358 for elective surgery)
Operations: 4,017
Paediatric medical examinations performed: 29,497
Paediatric medical admissions: 1,345

Local staff employed: 463 (420 in Surgical Centre, 43 Paediatric Centre)

Lokomasama First Aid Post, November to December 2015

Examinations performed: 475

Patients referred for further checks: 26

Local staff employed: 41

EBOLA HOLDING CENTRE IN LAKKA, 1 January to 28 February 2015

Isolation admissions: 139 patients, of whom:

- 19 tested positive for Ebola and 120 tested negative;

- 17 positive-testing patients transferred the Ebola Treatment Centre in Goderich.

WATERLOO FIRST AID POST, 1 January to 2 February 2015

Patients examined: 53, of whom:

- Patients referred to the Lakka centre: 24

Patients testing positive: 6

Patients testing negative: 18

- Patients referred to ADRA Holding Centre: 1

EBOLA TREATMENT CENTRE IN GODERICH, 1 January to 31 May 2015

Isolation admissions: 239, of whom:

- Positive-testing patients transferred to ETC for treatment: 14

- Admissions to Ebola Treatment Centre in: 64, of whom:

- survived: 28

- deceased: 36

SUDAN

SALAM CENTRE FOR CARDIAC SURGERY IN KHARTOUM, January to December 2015

Triage examinations performed: 5,748

Specialist heart examinations: 6,619

Admissions: 707

Operations performed: 518

Diagnostic and hemodynamic procedures: 34

Local staff employed: 359

MAYO PAEDIATRIC CENTRE, January to December 2015

Examinations performed: 16,196

Admissions (day hospital): 2,623

Patients transferred: 1,332

CHP visits: 3,121

Antenatal check-ups: 1,228

Recipients of preventive medicine programme (hygiene and health activities in Mayo camp): 4,632

Local staff employed: 32

PORT SUDAN PAEDIATRIC CENTRE, January to December 2015

Examinations performed: 24,181

Admissions: 1,203

Recipients of preventive medicine programme: 7,422

Children checked for heart problems in screening missions: 201

Local staff employed: 100

CENTRAL AFRICAN REPUBLIC

BANGUI PAEDIATRIC CENTRE, January to December 2015

Examinations performed: 24,052

Admissions: 1,851

Antenatal check-ups: 9,918

Heart examinations: 120

Local staff employed: 82

HEART SURGERY AT COMPLEXE PÉDIATRIQUE IN BANGUI, January to December 2015

Outpatient treatments: 7,685

Admissions: 1,014

Operations: 2,860

Local staff employed: 63

ITALY

In **2015** a total of 48,379 social and healthcare service actions were provided in the context of the **ITALY PROGRAMME**, broken down as follows:

PALERMO GENERAL AND SPECIALIST OUTPATIENT CLINIC

7,655 actions

MARGHERA GENERAL AND SPECIALIST OUTPATIENT CLINIC

9,574 actions

- SASSARI SOCIAL-HEALTHCARE ORIENTATION CENTRE

1,245 actions

POLISTENA GENERAL AND SPECIALIST OUTPATIENT CLINIC

5,270 actions

NAPLES

812 actions

CASTEL VOLTURNO GENERAL OUTPATIENT CLINIC

6,197 actions

SOCIAL HEALTHCARE PROJECT IN UMBERTO I ACCOMMODATION CENTRE

4,299 actions

LANDINGS ASSISTANCE PROJECT

2,321 actions

POLIBUS, POLITRUCK, MINIVAN, AND MOBILE UNIT IN BOLOGNA

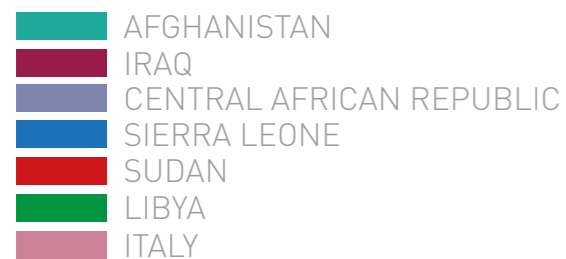
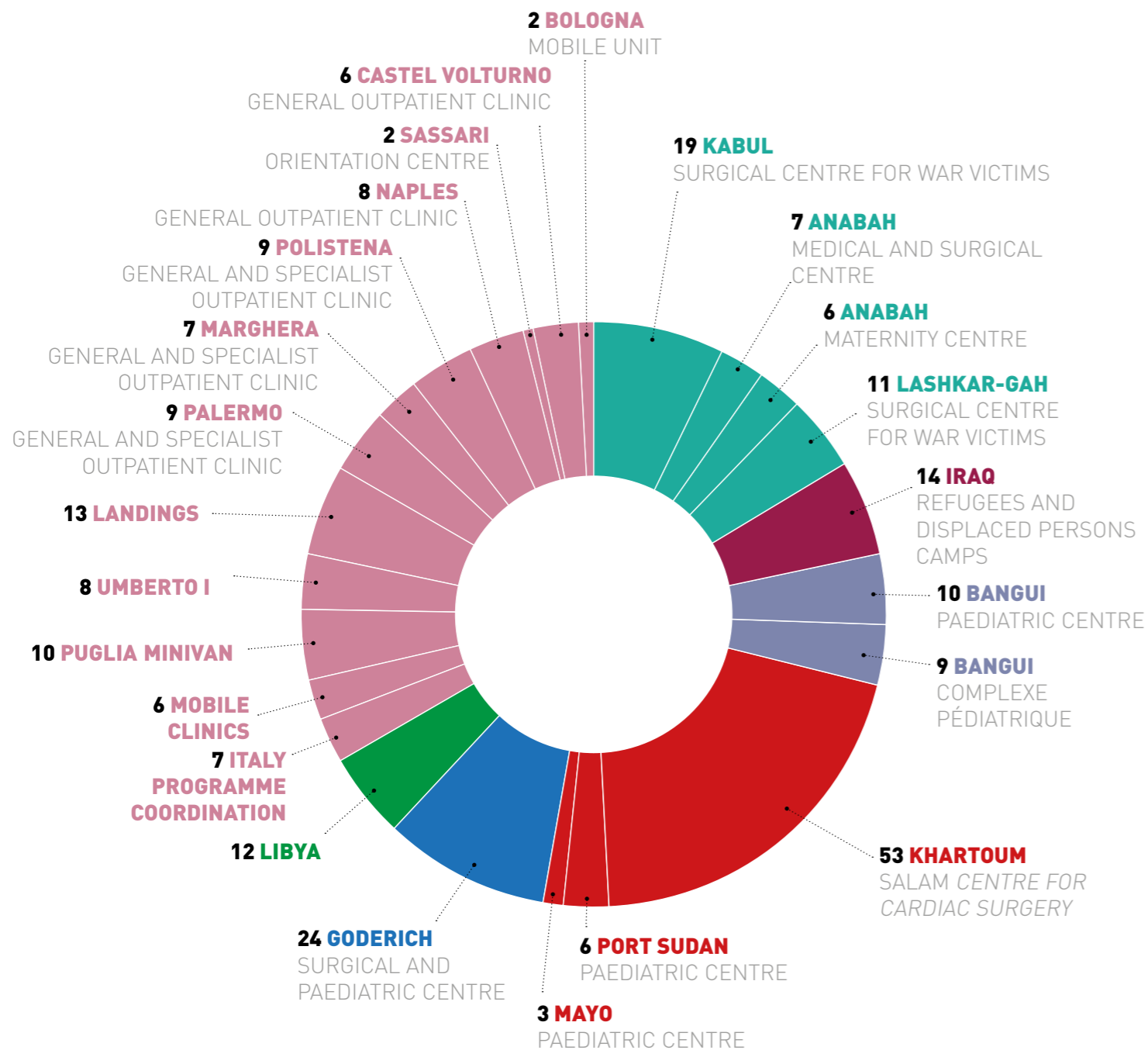
11,006 actions



| WHO WORKS IN EMERGENCY'S PROJECTS |

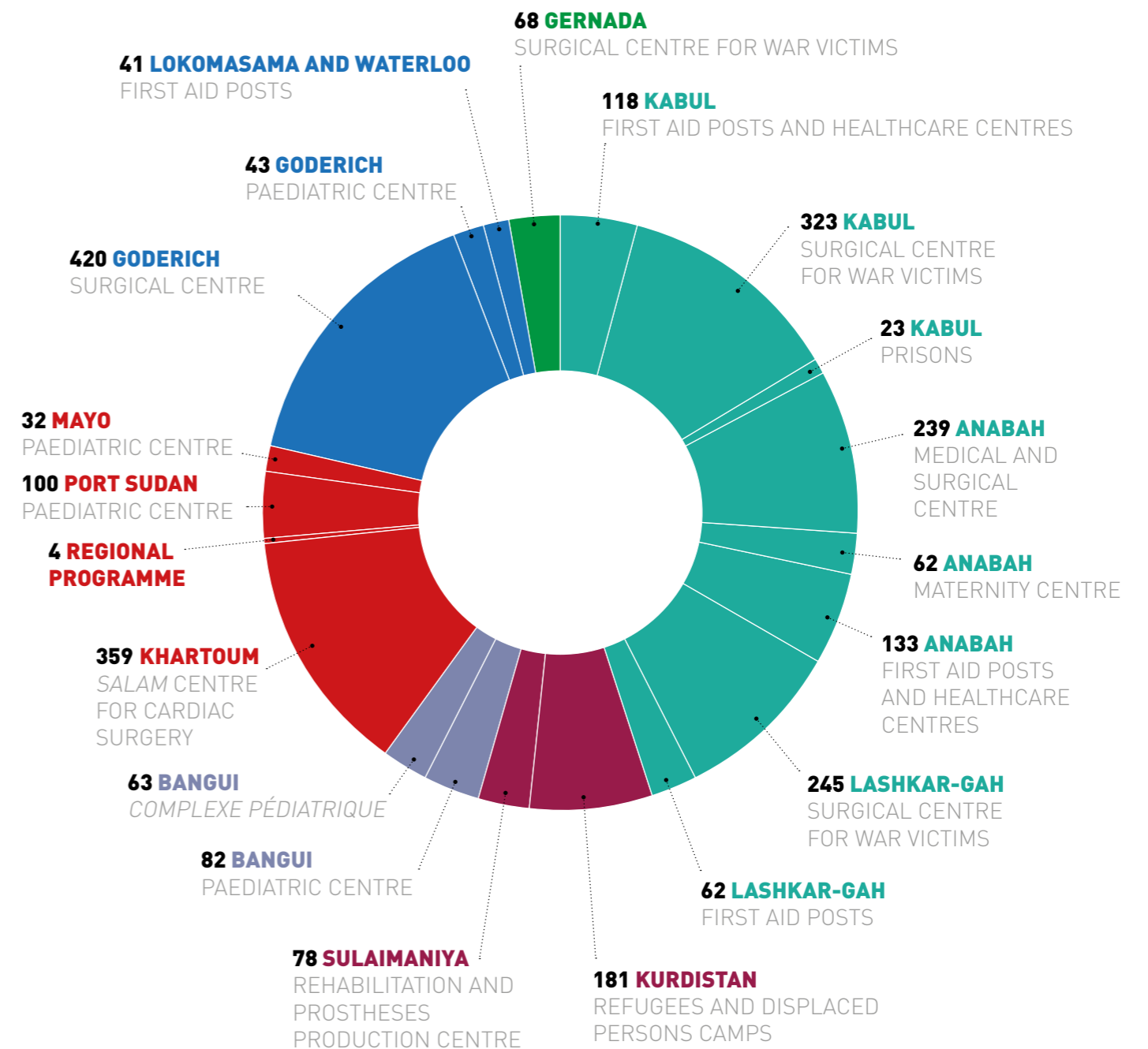
AVERAGE MONTHLY NUMBER OF PERSONNEL ON MISSIONS, IN ITALY AND ABROAD

TOTAL: 261 PEOPLE



LOCAL STAFF

TOTAL: 2,676 PEOPLE





INVESTING A GOOD TO
WARRANT HEALTH CARE FOR
WORLD'S MOST VULNERABLE PEOPLE
دولت ملی افغانستان و سازمان ملل متحد

| COSTS FOR CURRENT MISSIONS |

| EXPENSES FOR CURRENT MISSIONS AND PROJECTS |

AFGHANISTAN

The increase in costs is due to the increased activities and the start of the building of the new maternity unit in Anabah.

Costs for healthcare materials and consumables: includes donations of 41,568.70 Euros.

2015 includes the completion of works on the OT, ICU and Mass Casualty Area facilities in Kabul and the opening of three newsFAPs.

Cost items	2015	2014
Local and international staff	3,947,184	3,368,990
Healthcare materials and consumables	1,205,858	1,063,906
Hospital construction, equipment and furnishings	869,952	558,221
Renovation and maintenance	227,530	163,971
Patients' canteen and staff meals	430,278	381,752
Local people and materials transport	135,806	128,697
Fuels	383,876	445,548
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	249,434	207,184
Utilities	111,917	75,613
FAPs	1,016,344	861,872
Rentals	230,388	198,517
Prisons programme	57,100	64,692
Visibility	432	345
Total	8,866,096	7,519,309

SIERRA LEONE - Goderich Surgical and Paediatric Centre

Costs for carrying out activities.

Local people and materials transport costs include donated vehicles to the value of 20,000 Euros.

Costs for healthcare materials and consumables include donations of 63,957.73 Euros.

Cost items	2015	2014
Local and international staff	1,716,043	1,364,903
Healthcare materials and consumables	617,540	633,402
Hospital construction, equipment and furnishings	122,779	253,491
Renovation and maintenance	166,006	137,138
Patients' canteen and staff meals	458,399	268,367
Local transport	222,661	124,919
Fuels	220,193	255,088
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	175,553	121,363
Utilities	41,065	31,329
FAPs	338,807	9,360
Rentals	79,476	66,113
Insurance premiums	418	124
Donation	-	200
Visibility	26,777	957
Total	4,185,716	3,266,755

SIERRA LEONE - Ebola Treatment Centres

Costs for healthcare materials and consumables include donations of 13,386.68 Euros.

Cost items	2015	2014
Local and international staff	2,615,192	517,967
Healthcare materials and consumables	272,119	437,384
Hospital construction, equipment and furnishings	374,173	854,925
Renovation and maintenance	214,400	103,951
Patients' canteen and staff meals	379,548	113,251
Local transport	204,518	151,601
Fuels	180,856	40,388
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	386,145	208,377
Utilities	50,649	13,585
Rentals	158,755	21,074
Insurance premiums	333	50
Visibility	226	812
Total	4,836,912	2,463,363

SIERRA LEONE - Ebola Research Projects

Following the closure of the Ebola Treatment Centre in Goderich, Emergency has continued its research activities in collaboration with Cooperazione Italiana, the Spallanzani I.N.M.I.L. in Rome and the Swedish Public Health Agency.

Cost items	2015	2014
Local and international staff	55,340	-
Healthcare materials and consumables	13,091	-
Renovation and maintenance	2,505	-
Patients' canteen and staff meals	4,732	-
Local transport	927	-
Fuels	31,319	-
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	6,136	-
Total	114,050	-

IRAQ - Rehabilitation and Prostheses Production Centre

Costs for carrying out activities.

Costs for healthcare materials and consumables include donations of 79,237.23 Euros for prostheses by the Ministry of Health.

Cost items	2015	2014
Local and international staff	356,083	294,145
Healthcare materials and consumables	91,468	-
Hospital construction, equipment and furnishings	9,055	6,462
Renovation and maintenance	16,355	9,975
Patients' canteen and staff meals	11,073	5,912
Local transport	834	1,861
Fuels	13,738	2,385
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	6,143	4,898
Utilities	3,465	2,833
Rentals	3,123	3,918
Insurance premiums	8	233
Prostheses	114,969	191,786
Co-operatives programme	-	85,612
Visibility	1,469	-
Total	627,783	610,019

IRAQ - Refugees and Displaced Persons Camps

Local people and materials transport costs include the value of locally purchased vehicles.

Costs include donations of 31,823.50 Euros for pharmaceuticals, consumables and plumbing systems.

Cost items	2015	2014
Local and international staff	1,830,343	307,543
Healthcare materials and consumables	349,982	35,483
Hospital construction, equipment and furnishings	670,682	120,568
Renovation and maintenance	65,451	20,340
Patients' canteen and staff meals	84,755	14,498
Local transport	107,319	9,763
Fuels	40,754	6,242
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	84,068	15,000
Utilities	15,741	2,859
Rentals	156,071	47,212
Insurance premiums	9,728	-
Visibility	9,855	2,745
Donation	-	3,900
Total	3,424,749	586,153

SUDAN - Salam Centre for Cardiac Surgery

Expenses for patient transfers have been entered totally under the cost item "Regional Programme".

Local people and materials transport costs include the value of locally purchased vehicles.

Local staff wages were increased by 20%.

Note: note that the cost of land and buildings related to the Salam Centre for Cardiac Surgery in Khartoum has been amortized over several years, as explained more fully in Explanatory Notes.

Cost items	2015	2013
Local and international staff	2,646,428	2,394,602
Healthcare materials and consumables	1,974,546	1,975,326
Hospital construction, equipment and furnishings	459,423	758,400
Renovation and maintenance	279,704	270,518
Patients' canteen and staff meals	399,014	358,847
Local people and materials transport	206,243	202,583
Fuels	259,631	197,061
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	176,767	110,504
Utilities	267,104	165,418
Rentals	177,147	132,941
Insurance premiums	47,697	22,113
Visibility	437	53
Regional Programme	134,306	38,434
Total	7,028,448	6,626,800

SUDAN - Mayo Paediatric Centre

Costs for carrying out activities, including the donation of vaccination kits by the WHO to the value of 710.59 Euros. Local staff wages were increased by 20%.

Cost items	2015	2014
Local and international staff	194,405	170,289
Healthcare materials and consumables	97,641	106,591
Hospital construction, equipment and furnishings	13,972	2,838
Renovation and maintenance	21,756	28,197
Patients' canteen and staff meals	2,169	884
Local transport	1,159	708
Fuels	926	2,240
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	21,026	6,185
Utilities	4,599	4,283
Insurance premiums	473	389
Rentals	6,367	3,898
Visibility	137	3,142
Consultancy	-	7,613
Total	364,630	337,257

SUDAN - Nyala Paediatric Centre

In 2015, when the hospital was not operational, the costs refer to security personnel. Local staff wages were increased by 20%.

Cost items	2015	2014
Local and international staff	1,825	1,529
Renovation and maintenance	93	73
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	262	348
Utilities	-	12
Rentals	5,281	1,366
Total	7,461	3,328

SUDAN - Port Sudan Paediatric Centre

Local staff wages were increased by 20%.

Note: note that the cost of land and buildings related to the Port Sudan Paediatric Centre is being depreciated over several years, as explained more fully in Explanatory Notes.

Cost items	2015	2014
Local and international staff	426,881	376,588
Healthcare materials and consumables	259,025	125,181
Hospital construction, equipment and furnishings	200,062	194,844
Renovation and maintenance	26,503	14,046
Patients' canteen and staff meals	94,226	50,217
Local transport	12,832	2,956
Fuels	17,551	4,878
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	39,394	30,205
Utilities	42,854	34,196
Visibility	136	3,052
Rentals	30,440	21,353
Insurance premiums	1,649	1,163
Total	1,151,552	858,680

Central African Republic - Bangui

The increase in costs is due to the expansion of the activities of the Complexe Pediatrique.

Local transport costs include the value of locally purchased vehicles. Costs for healthcare materials and consumables include donations of 9,133.37 Euros.

Hospital construction, equipment and furnishings costs include renovation works on the medical area before the start of activities.

Cost items	2015	2014
Local and international staff	1,095,302	944,807
Healthcare materials and consumables	377,671	385,678
Hospital construction, equipment and furnishings	268,132	127,054
Renovation and maintenance	76,755	54,485
Patients' canteen and staff meals	145,868	117,498
Local transport	243,786	85,953
Fuels	24,494	22,669
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	108,676	77,644
Utilities	32,970	29,139
Visibility	276	264
Rentals	35,116	20,941
Insurance premiums	1,119	825
Total	2,410,166	1,866,955

LIBYA - Surgical Centre for War Victims in Gernada

Cost items	2015	2014
Local and international staff	144,672	-
Healthcare materials and consumables	78,886	-
Hospital construction, equipment and furnishings	106,481	-
Renovation and maintenance	4,106	-
Patients' canteen and staff meals	7,221	-
Local transport	20,660	-
Fuels	270	-
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	14,439	-
Utilities	4,333	-
Total	381,068	-

UGANDA

Project in course of construction.

The "Miscellaneous" cost item is negative as the costs are compensated by the contingent assets.

Cost items	2015	2014
Local and international staff	73,846	35,116
Hospital construction, equipment and furnishings	67,228	98,236
Renovation and maintenance	-	2,739
Patients' canteen and staff meals	52	1,231
Local transport	1,056	7,434
Fuels	-	37
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	-844	2,061
Utilities	14	313
Visibility	976	-
Total	142,327	147,167

EMERGENCIES

The costs mainly regard the intervention in Nepal after the earthquake.

Cost items	2015	2014
Local and international staff	29,051	-
Healthcare materials and consumables	60,263	-
Hospital construction, equipment and furnishings	71,281	-
Renovation and maintenance	296	-
Patients' canteen and staff meals	2,278	-
Local transport	10,996	-
Fuels	77	-
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	3,337	-
Utilities	226	-
Rentals	816	-
Total	178,621	-

ITALY - Italy Programme / Activities Coordination

Local people and materials transport costs include the depreciation of purchased vehicles.

Cost items	2015	2014
Staff	217,491	203,642
Hospital construction, equipment and furnishings	30,084	3,139
Renovation and maintenance	19,405	484
Staff meals	855	5,401
Local people and materials transport	4,821	2,745
Fuels	3,061	1,788
Insurance premiums	24,997	52
Miscellaneous (stationery, cleaning, bank and postal charges, etc.)	13,865	11,519
Utilities	64	888
Rentals (vehicles)	3,276	3,991
Visibility	693	195
Total	318,611	233,843

ITALY - Mobile Clinics

Costs for carrying out activities.

Cost items	2015	2014
Staff	121,663	383,739
Healthcare materials and consumables	4,871	13,311
Hospital construction, equipment and furnishings	8,031	7,694
Renovation and maintenance	14,946	31,532
Patients' canteen and staff meals	8,089	35,919
Local transport	1,762	1,373
Fuels	7,571	31,634
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	1,952	9,916
Utilities	4,322	6,698
Rentals	7,050	5,970
Insurance premiums	4,304	10,775
Visibility	1,134	2,913
Total	185,693	541,473

ITALY - Mobile Clinics - Puglia Project

The project ended on 31/12/2015 but there will be residual costs in 2016.

Cost items	2015	2014
Staff	275,387	278,668
Healthcare materials and consumables	6,338	9,829
Hospital construction, equipment and furnishings	2,331	2,541
Renovation and maintenance	18,929	13,025
Patients' canteen and staff meals	16,334	19,700
Local transport	1,759	551
Fuels	17,900	18,815
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	6,166	5,801
Utilities	8,642	11,262
Rentals	9,640	16,893
Insurance premiums	10,741	16,483
Visibility	1,738	2,216
Total	375,905	395,784

ITALY - UMBERTO I

Project started in 2013 with the Mobile Clinic; became an independent project in May 2015.

Cost items	2015	2014
Staff	112,781	-
Healthcare materials and consumables	484	-
Hospital construction, equipment and furnishings	358	-
Renovation and maintenance	7,534	-
Patients' canteen and staff meals	7,803	-
Local transport	856	-
Fuels	6,502	-
Utilities	1,945	-
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	2,711	-
Rentals	4,671	-
Visibility	2,247	-
Total	147,891	-

ITALY - Landings Project

Project started on 10/06/2015.

Cost items	2015	2014
Staff	192,179	-
Healthcare materials and consumables	7,798	-
Hospital construction, equipment and furnishings	4,323	-
Renovation and maintenance	5,441	-
Patients' canteen and staff meals	12,723	-
Local transport	434	-
Fuels	8,908	-
Utilities	5,180	-
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	5,792	-
Rentals	25,268	-
Visibility	1,242	-
Total	269,287	-

ITALY - Palermo General and Specialist Outpatient Clinic

Costs for carrying out activities.

Cost items	2015	2014
Staff	190,448	205,355
Healthcare materials and consumables	2,883	5,259
Hospital construction, equipment and furnishings	9,548	5,377
Dental and ophthalmic material	16,496	17,074
Prostheses	16,491	12,900
Renovation and maintenance	2,088	3,295
Patients' canteen and staff meals	1,289	1,338
Local transport	79	405
Fuels	1,182	786
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	2,874	3,645
Utilities	5,863	8,796
Insurance premiums	453	906
Rentals	600	2,000
Visibility	273	1,084
Total	250,567	268,219

ITALY - Marghera General and Specialist Outpatient Clinic

Costs for carrying out activities.

Costs include donations of 10,535.46 Euros for pharmaceuticals, healthcare consumables and furnishings.

Cost items	2015	2014
Staff	179,311	189,415
Healthcare materials and consumables	16,221	16,401
Hospital construction, equipment and furnishings	26,547	28,410
Dental and ophthalmic material	18,138	20,522
Prostheses	48,327	61,985
Renovation and maintenance	6,089	7,313
Patients' canteen and staff meals	947	677
Local transport	870	266
Fuels	861	1,158
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	4,960	3,909
Utilities	16,568	19,273
Insurance premiums	1,490	3,093
Rentals	11,280	6,297
Visibility	1,622	792
Total	333,231	359,509

ITALY - Polistena General and Specialist Outpatient Clinic

Costs include donations of 1,750.00 Euros for medicines and vehicle fuel.

Cost items	2015	2014
Staff	198,980	172,650
Healthcare materials and consumables	4,566	3,384
Hospital construction, equipment and furnishings	17,549	5,811
Renovation and maintenance	3,510	9,235
Patients' canteen and staff meals	4,825	1,033
Local transport	2,927	537
Fuels	13,849	12,814
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	7,893	2,656
Utilities	10,578	7,866
Insurance premiums	2,912	6,551
Rentals	6,600	8,462
Visibility	444	1,057
Total	274,631	232,056

ITALY - Naples General Outpatient Clinic

Project started on 1 September 2015.

Costs include donations of 594.36 Euros for medicines and consumables.

Cost items	2015	2014
Staff	116,398	9,791
Healthcare materials and consumables	5,245	4
Hospital construction, equipment and furnishings	31,368	19,397
Renovation and maintenance	7,966	1,708
Patients' canteen and staff meals	966	517
Local transport	1,502	75
Fuels	3,736	634
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	2,548	20
Utilities	4,956	1,948
Insurance premiums	854	
Rentals	2,535	647
Visibility	2,483	130
Total	180,557	34,871

ITALY - Sassari Healthcare Orientation Centre

Costs for carrying out activities.

Cost items	2015	2014
Staff	27,635	25,848
Healthcare materials and consumables	2,110	15
Hospital construction, equipment and furnishings	1,875	85
Dental and ophthalmic material	60	-
Renovation and maintenance	608	703
Patients' canteen and staff meals	993	1,423
Local transport	307	196
Fuels	825	1,169
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	722	975
Utilities	30	-
Insurance premiums	-	1,214
Visibility	511	20
Total	35,676	31,647

ITALY - Sicily Healthcare Orientation Centres - FEI Projects

Project ended. The value refers to the residual amortization amount.

Cost items	2015	2014
Staff	-	115,977
Healthcare materials and consumables	-	103
Hospital construction, equipment and furnishings	4	2,092
Renovation and maintenance	-	90
Patients' canteen and staff meals	-	1,246
Local transport	-	558
Fuels	-	3,840
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	-	5,059
Utilities	-	24
Vehicle rental	-	16,820
Professional services	-	5,000
Visibility	-	98
Total	4	150,908

ITALY - EMERGENCIES

Cost items	2015	2014
Staff	-	17,680
Healthcare materials and consumables	80	70
Hospital construction, equipment and furnishings	-	52
Renovation and maintenance	35	690
Patients' canteen and staff meals	51	733
Local transport	-	35
Fuels	42	902
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	56	202
Total	264	20,364

ITALY - Politruck Art. 3

Project started on 07/01/2015.

Local people and materials transport costs include the depreciation of the vehicles.

Cost items	2015	2014
Staff	118,088	1,595
Healthcare materials and consumables	5,642	-
Politruck	18,901	-
Hospital construction, equipment and furnishings	1,308	1,928
Renovation and maintenance	7,886	3,172
Patients' canteen and staff meals	3,705	-
Local transport	1,561	93
Fuels	8,752	444
Utilities	3,443	37
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	2,600	151
Insurance premiums	19,348	-
Rentals	1,800	-
Visibility	3,021	-
Total	196,056	7,420

ITALIA - Castel Volturno General Outpatient Clinic

Project started on 31/03/2015.

Cost items	2015	2014
Staff	122,381	2,194
Healthcare materials and consumables	4,477	958
Hospital construction, equipment and furnishings	4,206	5,364
Renovation and maintenance	8,018	891
Patients' canteen and staff meals	7,087	175
Local transport	2,305	124
Fuels	7,058	1,350
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	5,277	600
Utilities	5,631	252
Insurance premiums	544	1,186
Rentals	12,437	10,071
Visibility	1,091	-
Total	180,510	23,167

ITALY - Bologna Mobile Unit

Project started on 19/08/2015.

Cost items	2015	2014
Staff	27,541	-
Hospital construction, equipment and furnishings	598	-
Renovation and maintenance	1,867	-
Patients' canteen and staff meals	214	-
Local transport	220	-
Fuels	1,270	-
Utilities	118	-
Miscellaneous (stationery-cleaning-bank charges-clothing costs, etc.)	910	-
Visibility	2,386	-
Total	35,125	-

ITALY - Rome

Project being prepared.
Costs include donations of cabinets to the value of 500.00 Euros.

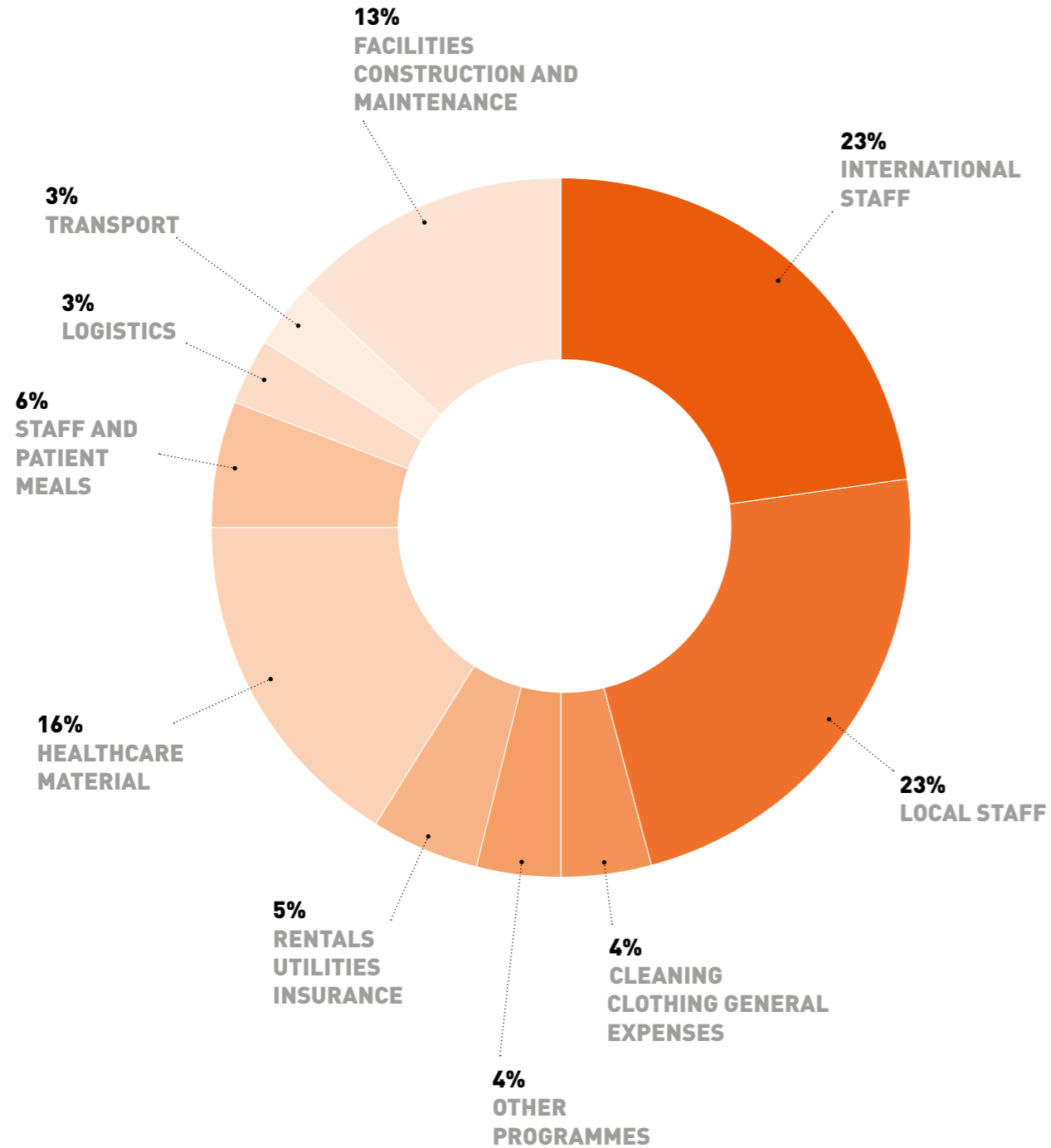
Cost items	2015	2014
Hospital construction, equipment and furnishings	500	-
Renovation and maintenance	7	-
Total	507	-

EVALUATION MISSIONS

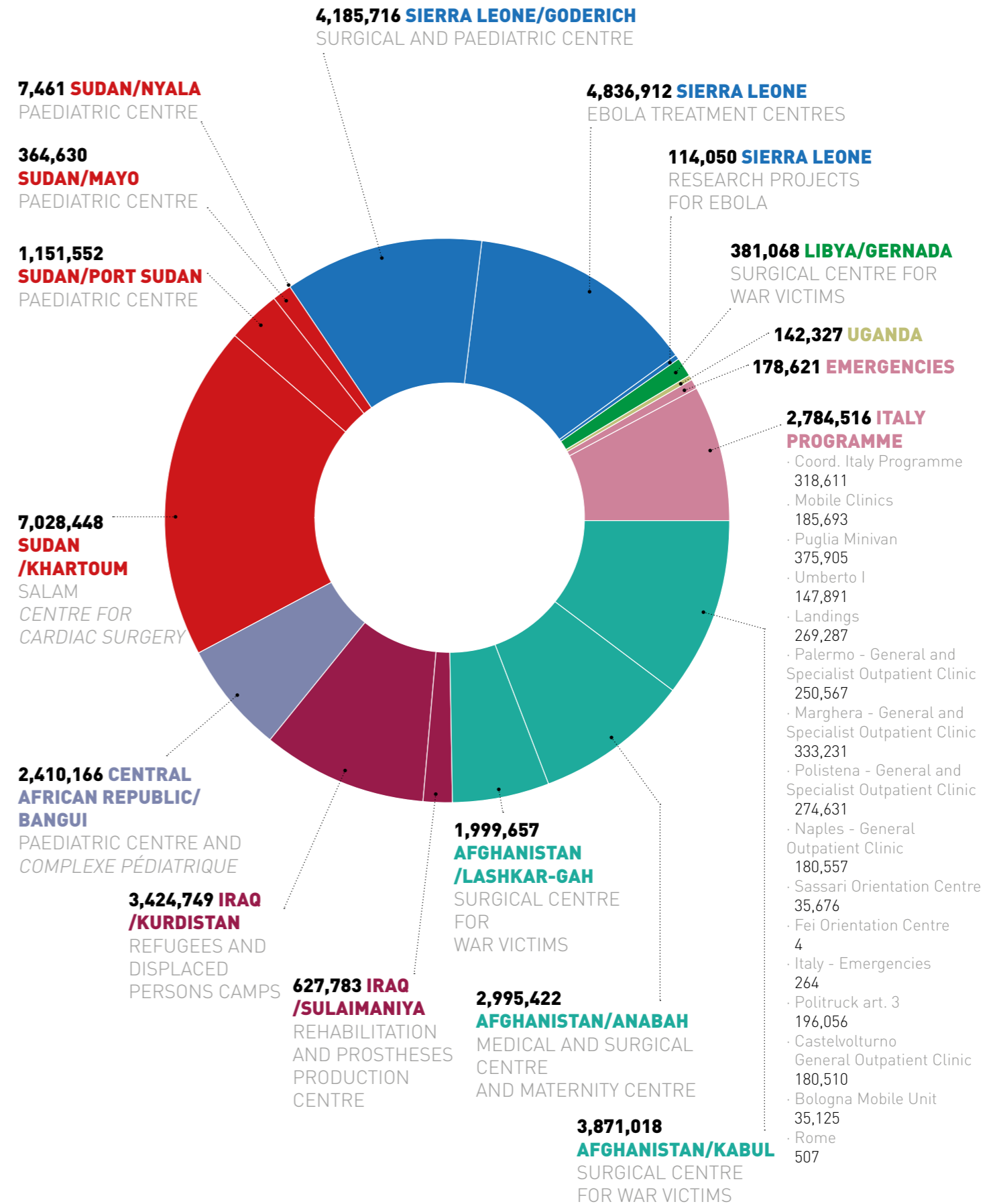
The 2015 evaluation mission costs are included in the EMERGENCIES table. The value in 2014 was 9,745 Euros for Somalia.

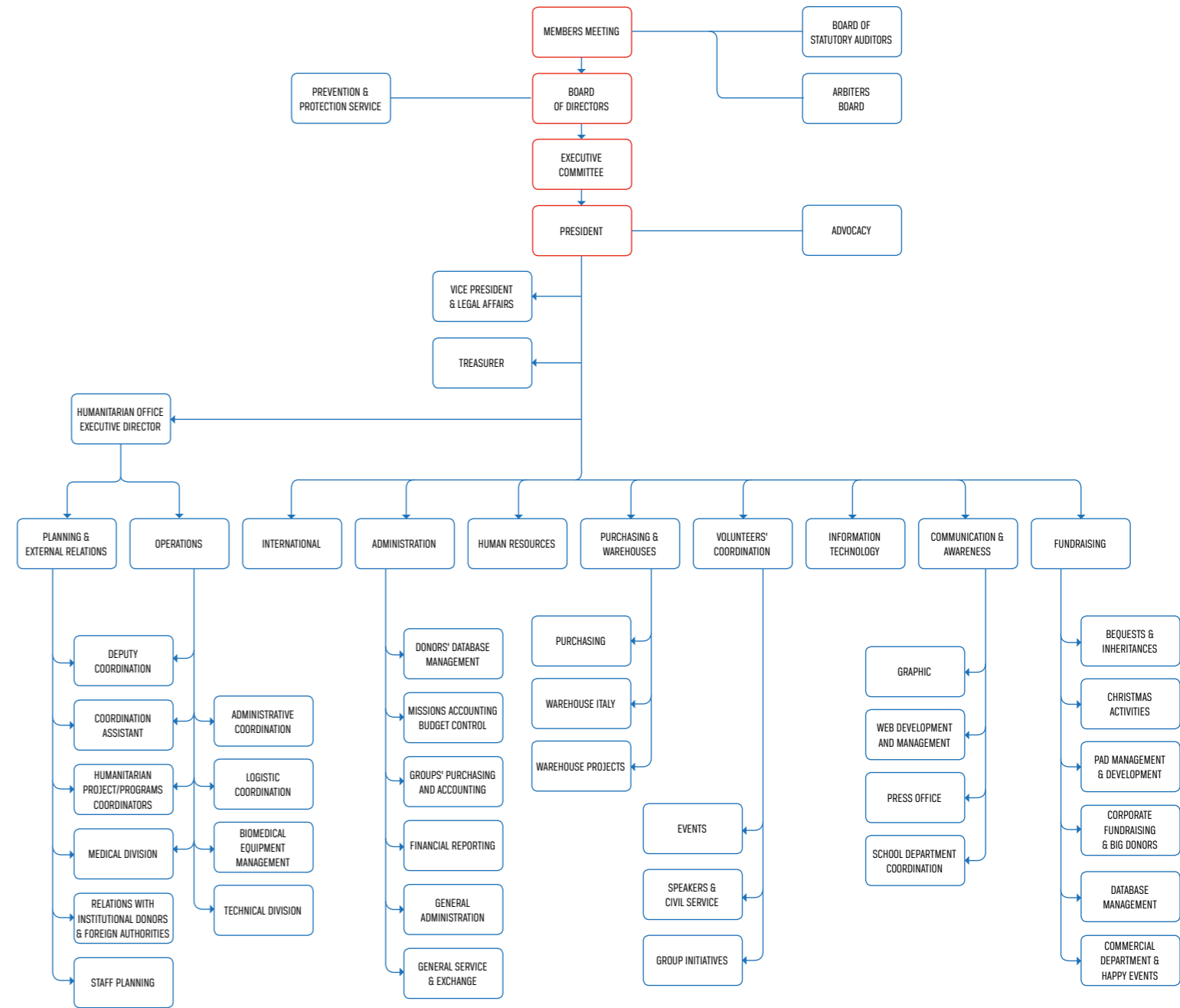


ANALYSIS OF EXPENSES FOR CURRENT MISSIONS



EXPENDITURE PER PROJECT (EUROS)





ACTIVITIES IN ITALY

STRUCTURE, ORGANISATION

MILAN OFFICES

The humanitarian missions and supporting activities are mainly coordinated in the Milan offices. As of 31 December 2015, the total number of people working in the Milan offices was approximately 183: 91 employees and collaborators, 89 volunteers and 3 interns.

Organisational structure of Milan offices as of 31/12/2015:

- **Executive Office** - employees 4; volunteers: 1.
- **Humanitarian Office** - employees 16; collaborators: 2; volunteers: 2.
- **Italy Programme Coordination Office** - employees: 6.
- **Administration Office and Switchboard** - employees: 14; interns: 1; volunteers: 10.
- **Field Volunteers Coordination Office** - employees: 3; volunteers: 14.
- **Fundraising Office General** - employees: 11; 1 freelance collaborator; volunteers: 29.
- **Fundraising Office Institutions** - employees: 2; collaborators: 1; volunteers: 2.
- **Communications Office - Schools** - employees: 8; 1 freelance collaborator; volunteers: 7.
- **Purchasing Office** - employees 2; volunteers: 1.
- **IT Office** - employees: 4; volunteers: 1.
- **General Services and SSP** - employees: 2; volunteers: 10.
- **Human Resources Office** - employees: 4; interns: 2.
- **Events Office** - employees: 5; volunteers: 8.
- **Novate Warehouse** - employees: 6; volunteers: 2.
- **International Initiatives** - collaborators: 1.

ROME OFFICES

The full-time staff and volunteers in the subsidiary offices in Rome organise and carry out field activities.

As of 31 December 2015 there were approximately 29 volunteers working regularly in the Rome offices on a weekly rotation basis, together with 11 employees and 1 collaborator with a continuous collaboration agreement.

Organisational structure of Rome offices as of 31/12/2015:

- **Executive Office** - employees 3.
- **Administration Office and Switchboard** - employees: 1; volunteers: 7.
- **Field Volunteers Coordination Office** - employees: 3; volunteers: 9.
- **Purchasing and Warehouse Office** - employees 1; volunteers: 2.
- **Fundraising Office** - employees: 3; collaborators: 1; volunteers:11.

VENICE OFFICES

The subsidiary offices in Venice carry out activities in the field and manage the CME (Continuing Medical Education) initiatives.

As of 31 December 2015, 2 employees were working regularly in the Venice offices.

OTHER HUMANITARIAN PROJECT OFFICES

In addition to those of the Milan, Rome and Venice offices, there are also:

- 9 employees in the Palermo General and Specialist Outpatient Clinic,
- 3 employees and 4 collaborators in the Marghera General and Specialist Outpatient Clinic
- 2 employees and 6 collaborators in the Polistena General and Specialist Outpatient Clinic
- 2 employees and 4 collaborators in the Castel Volturno General Outpatient Clinic
- 2 employees and 6 collaborators in the Ponticelli General Outpatient Clinic
- 4 employees and 9 collaborators on the two Polibuses in the Sicily landings project

- 1 employee and 5 collaborators on the Milan Politruck
- 3 employees and 7 project-based collaborators on the two Puglia Minivans
- 2 collaborators in the Sassari Orientation Centre
- 2 collaborators on the Bologna Mobile Unit
- 2 employees and 6 collaborators in the Umberto I accommodation centre in Syracuse.

At the Palermo General and Specialist Outpatient Clinic there are also approximately 70 volunteer doctors and nurses, approximately 70 at the Marghera General and Specialist Outpatient Clinic, 5 at the Polistena General and Specialist Outpatient Clinic (including two non-medical) and 20 non-medical at the Sassari Orientation Centre.

14 employees and 103 collaborators are currently on humanitarian missions abroad.

VOLUNTEERS AND “GROUPS”

Emergency promotes a culture of peace, solidarity and respect for human rights and organises fundraising activities, thanks to an extensive network of volunteers all over Italy. Volunteers play an essential role in informing public opinion, raising awareness and encouraging local involvement in the dissemination of a culture of peace by attending and organising conferences, meetings in schools and workplaces and information points. Volunteers carry out their own fundraising initiatives, activate new contacts and work on the campaigns promoted by the organisation.

In September 2015 a new member of the Field Volunteers Coordination Office team was recruited to work specifically on the organisation's theatre events and on the training of speakers.

Volunteers also provide vital support in the activities of the Milan and Rome offices. In 2015 about 100 volunteers dedicated their time and skills to sharing in the work of the Milan and Rome offices. This year too, another 150 volunteers worked on the organisation and logistics of the National Meeting in Cagliari, supporting the local group.

As of 31 December 2015 there were 170 local groups, including 8 in Milan and 7 in Rome; the volunteers all over the country working actively on the various events numbered 3,500, all issued with recognition badges.

Local groups The characteristics and types of activity of Emergency volunteers throughout the country differ greatly, as do the opportunities presented in their local areas. To organise their activities more effectively, they are divided into "local groups", which come together in "area coordination groups" and, in some cases, "regional coordination groups". As well as local groups, there are also groups formed on the basis of "activities" that the organisation has been concentrating on in recent years, such as the training of public speakers and school speakers, support for national initiatives (street events, Emergency Day, National Meeting), support for fundraising activities (promotion of continuous donations, support for national communication campaigns, organisation of local events, running Christmas shops) and the management of Infopoints. Activities regarding the generation change in volunteers have continued, with important work taking place in many universities and the organisation of events and public meetings. In November 2015, in Florence, the first national meeting of Emergency university students took place, attended by about 100 students who, in the 3 days of the event, laid the basis for the work to be done in 2016. The 2015/2016 annual training for volunteers took place in February and March 2016, in 4 meetings in Milan, Rome, Venice and Naples. The formula of 4 workshop-meeting events, attended by about 800 volunteers, was re-proposed.

Activities Since 2014, "area coordinators" have become present in almost all the Italian regions.

The area coordinators' activities have been increasingly oriented towards

the involvement of volunteers in decision-making about the strategies to be adopted locally, the exchange of information on awareness-raising and fundraising activities, the comparison of relationships with other local organisations, keeping groups up-to-date and managing materials in the possession of different groups in such a way as to support the formation of new groups and the development of more recent or smaller ones.

In regions where area coordination strategies are more solidly established, this kind of interrelating has been developed into a practical tool for the organisation of joint fundraising events and meetings for volunteers and the public, resulting in the pooling of experiences and skills, the increased dissemination of information about Emergency and the inclusion and enhancement of the contribution of new volunteers.

The area coordinators, relating directly with the volunteer coordination offices, have backed up the activities of the offices by, in many cases, attending the meetings of individual groups, managing and coordinating inter-group meetings and organising joint initiatives and area training activities – these being based on proposals made within the groups themselves. They have helped with the formation of new groups and, working together with the offices, contributed to overcoming the complications and difficulties faced locally by the groups.

COMMUNICATION

Website «www.emergency.it» The website *www.emergency.it* is one of the best known communication tools and is used by the public, both in Italy and abroad, to get information on the organisation's activities and initiatives, to donate to fundraising activities (online donations, "5 per thousand", Christmas initiatives, etc.), to find out about employment opportunities with Emergency and, in general, to get to know the organisation better.

The website *www.emergency.it* is intended primarily for its main users, Italian and Italian-speaking visitors, but is also accessible to an international public, thanks to the English version; in countries with foreign partner organisations, obviously, people refer to the local website. The Emergency site has an average of 2,500 visits a day.

Landing page

In 2015, to coincide with the "Tessera" (membership recruitment) fundraising activity, a landing page was created to maximise the effectiveness of the campaign online.

Email lists

Allistante

Allistante is Emergency's online newsletter, sent out every week to subscribers to keep them up-to-date with the organisation's activities and events. With over 80,000 contacts in the list, the *newsletter* is one of the main channels of communication with the organisation's supporters amongst the general public, keeping them informed about the humanitarian projects abroad and events at home.

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

Other email lists

As well as getting news via the Allistante list, subscribers to the mailing lists and donors who leave us their email addresses are contacted on specific occasions: for campaigns, appeals, particularly important events, local initiatives and specific content releases.

Via the School Office, newsletters and specific messages are sent out to teachers.

Social Media Facebook is Emergency's main online visibility tool. The "*Emergency*" page has over 960,000 contacts, the "*Gino Strada*" page over a million and the "*Io sto con Emergency*" page almost 300,000.

As well as these, Emergency also runs a number of specific-interest pages (e.g. "*Il Teatro di Emergency*") and local pages (e.g. The "Christmas Space" pages).

Emergency uses Facebook mainly for information purposes, for broadcasting its activities and viewpoints. In 2015 it was also used in fundraising initiatives.

On Twitter too, the organisation has extensive exposure, with over 500 thousand *followers*.

Emergency is also present on other platforms, such as Youtube, Pinterest and Google+, although on these the traffic is residual.

Emergency Periodical In 2015 three issues of the Emergency quarterly magazine were published, the fourth issue being the Report, which is also sent out to supporters.

The magazine is the main communication tool used for giving detailed accounts of Emergency's humanitarian work and reporting to its donors. Each issue contains a detailed general readership article on one of Emergency's core themes.

Overall circulation in 2015 was approximately 1,100,000, the increase being due to the growth in the number of subscribed donors and more extensive dissemination.

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

Report (annual activities report) The annual activities report was produced in March. The overall circulation of the Italian version was 260,000, with 200 thousand being sent out to subscribed donors in lieu of the March quarterly magazine and 60 thousand distributed by the offices and groups during initiatives, events and from stands. The Report also been produced in English.

Campaigns and communication activities The "5 per thousand" taxpayers' donation campaign began in March, with the production and circulation of postcards, visiting cards, leaflets, banners and an audio spot. The slogan chosen was "*your 5 per thousand makes the difference*", highlighting all the new activities of the previous year that were made possible by supporters' donations.

In the Autumn there was the membership recruitment campaign "*With Emergency. Treatment for those in need with no discrimination*" promoted both with printed material for volunteer groups and online with a dedicated video and social media campaign.

The campaign to support Emergency's intervention against the Ebola epidemic in Sierra Leone continued in 2015. The campaign, involving press office and online activities, with a dedicated *landing page* and a an information mini- site, achieved excellent results in terms of supporters. Particular attention was dedicated to the promotion of Gino Strada and Roberto Satolli's book "*Zona Rossa*" (Red Zone), about the treatment of Ebola sufferers.

The exhibition "*Oltre l'Ebola*" (Beyond Ebola), by photographer Marcello Bonfanti, was shown at the Taschen space in Milan and won the Sony World Photo Award, one of the most prestigious photographic awards in the world. The video "*Killa Dizez*", shot by journalist Nico Piro in our Ebola treatment centre, was premièred at the Casa del Cinema in Rome and broadcast by Rai Storia. The film has been selected for a number of international festivals, including the Salonicco Festival. Several other special communications projects have taken place.

Coverage of the landings in Sicily was organised by the press office and online, with the production of information videos, stories and postcards. The presentation of the *Right Livelihood Award* to Gino Strada had excellent press and online coverage, spreading knowledge of the organisation internationally.

Activities in schools The main activities coordinated by the School Office in Milan were: the production of slide shows and other tools for teachers and students; the organisation and staging of meetings in primary, middle and secondary schools and libraries; the organisation and staging of extracurricular initiatives for children and youth; the organisation of projects with institutions, associations, trusts and publishers; keeping speakers up-to-date, training new volunteers and handling relations with contacted schools.

Volunteers currently have 24 slide shows and 2 orientation and information documents available for primary and secondary school teachers, with content differentiated according to age and theme area. The preparation and updating of the material is done by the School Office, which collects and studies the suggestions made by volunteers who are in constant daily contact with teachers and students.

The Emergency website for school speakers has 725 volunteers, 274 of whom are constantly active. There are 98 school groups in Italy involved in the organisation of classroom meetings.

In the school year 2014-2015 the speakers held 3,142 meetings in schools of all types and at all levels (an increase of 380 on the previous year), promoting a culture of peace, solidarity and respect for human rights and giving information on the organisation's humanitarian activities, directly contacting about 80,000 people (students, parents and teachers).

An agreement was made with ScuolaZOO – an important *community* of mainly high school students – to organise meetings during student assemblies on the theme *"youth&future"*.

A collaboration agreement was made with IUSVE (Salesian University Institute of Venice) in which students attending a *"Visual Communication and Interaction Design"* workshop prepared proposals on the theme *"Technological Peace"* and *"The Consequences of Peace"*. The theme was indicated by the School Office, which then selected one of the proposals as a tool for use in high schools in the school year 2016/2017.

Active contacts are maintained with Voluntary Service Centres (CSVs) for the promotion of Emergency meetings in schools.

Increasingly, schools take part in EU tenders for specific voluntary work or educational projects and request the collaboration of the School Office on the themes dealt with by Emergency.

The office has adhered to the Italian government *"Good School"* project and will thus have the possibility of taking part in the Ministry of Education (MIUR) reform process: a detailed report on Emergency's school activities has been submitted in the section on organisations, with the drafting of a specific proposal.

The collaboration with Fondazione Prosolidar was renewed for the fifth edition of the *"Teresa Sarti Strada Award"* for primary and middle schools, with 55 schools from all over Italy taking part. The prize giving ceremony in Milan was attended by 270 children, youth, parents and teachers.

In this school year the School Office was involved in the selection, work start-up, training and management of 7 young people in two National Civil Service projects funded by the Lombardy Region. 4 female volunteers worked in the School Office and 1 male and 2 female volunteers in the Volunteers Coordination Office.

FUNDRAISING INITIATIVES

In 2015, approximately 38% of the organisation's total income was from private donations: **19,998,892 Euros** out of a total of **51,936,291 Euros**, an increase of about 9% on the same item last year. There was an increase of 15 % on the previous year in "5 per thousand" donations, amounting to **11,946,611.32 Euros** in 2015, and in spontaneous donations, amounting to **3,569,713 Euros**.

Excluding the "5 per thousand" donations and income from bequests, the total amount of donations from private individuals was 8,052,281 Euros, an increase of 12% on 2014. On analysing these figures, one notes an increase in donations from membership recruitment (+44% compared to 2014) and continuous donations (RID-SDD) (+10% compared to 2014).

Other initiatives In the course of 2015 the organisation decided to intensify its fundraising activities, with particular regard to businesses and private individuals.

Whilst awaiting the addition of new resources, a communication plan for private donors has been launched, with a mailing dedicated to fundraising from private individuals to support a number of the organisation's activities. There have been two important film events.

The first of these, thanks to the cooperation of Bernardo Bertolucci, was a screening of "Piccolo Buddha" in the Auditorium della Musica in Rome, to raise funds for our project in Nepal after the earthquake.

The second, made possible thanks to a partnership with the distributors of the film "Perfect Day", was a statement against the absurdities of war.

Fundraising from businesses also increased significantly.

In 2015 the agreement with American Express, active since 2007 in the "Club Membership Rewards" operation, was reconfirmed; Unicoop Tirreno included the possibility of donating to the Palermo General and Specialist Outpatient Clinic in its catalogue.

Micys, the cosmetics company behind the Pupa brand, reconfirmed its support for the Anabah Maternity Centre for the seventh year running; Fastweb support the match giving agreement for its customers wishing to support the Italy Programme. In addition to these, Amica Chips, Best seller, Ima and Ilva all supported specific projects in 2015.

Commercial activities Income from commercial activities in 2015 was **2,359,071.09 Euros**, of which: 14.4 % from Local Group activities (including approximately 2.3 % from the sale of merchandising items (gadgets) at the two Infopoints in Turin and Genoa); 48.1 % from the Christmas Shops; approximately 35.7 % from the e-commerce sites (Shop, Lieti Eventi and Speciale Natale). In 2015, the gross income of the Christmas Shops organised in 16 Italian cities was more than **1.3 million Euros**.

In 2015 too, firmly established guidelines were taken into account when choosing the articles to be sold, based on analyses of origins, supply chains and environmental impact and on the ethical certification of the products purchased and their suppliers, whilst at the same time referring to sales analysis studies in order to select articles with the best retail potential. When choosing the gadgets, careful consideration was given to the various sales channels and reference targets, these being of great importance in the setting of selling prices and markup margins.

Fair Trade, the supplier of the clothing items (*t-shirts* and sweaters), was confirmed as being the best deal in terms of economic conditions and flexibility in ordering and form of payment.

In the course of 2015, the Commercial Office made further additions to the *"Ultimi pezz"* and *"Eco gadget"* sections created in 2014 and, with the help of a some cartoonists, created a limited edition *t-shirt* section.

Shop.emergency.it In 2015, pre-VAT gross income from commercial activity via the e-commerce site was **104,135.35 Euros**.

In 2015, as in previous years, working closely with our commercial partner, a series of promotional retail activities and other fundraising initiatives were organised. One item a week was promoted via the weekly online newsletter, Allistante, and a fortnightly newsletter was sent out to contacts made available by our commercial partner, in addition to the usual promotional programme related to institutional campaigns.

In addition to the commercial activities of our e-commerce website, shop.emergency.it, from September to January there was also a Christmas website aimed at both businesses and private individuals.

Lietieventi.emergency.it The main partners for the "lieti eventi" e-commerce site were confirmed in 2015: Buy S.r.l., already partners for the merchandising site, and Julia Cartotecnica, a leading greetings cards company, with whom the consignment agreement was renewed. Other partners were two Fair Trade cooperatives, for the supply of Fair Trade sweet bags and sweets.

The office has devised new designs for anniversary parchment scrolls and found a new personalised production supplier, guaranteeing competitive prices and flexibility in production and delivery.

The funds raised from these activities were **539,402.22 Euros** and were allocated to the Italy Programme.

Christmas special The 2015 *"Speciale Natale"* fundraising was managed by, on the one hand, the outsourcing of greeting cards sales and the personalisation of Christmas gadgets by our commercial partner and, on the other, by making commercial agreements with different suppliers in order to have more goods on consignment agreements rather than purchased goods – with particular reference to the supply of Christmas hampers and greetings cards – with the aim of limiting the amount of stock remainders.

In the September - December period, *thee-shop* was redesigned in terms of both graphics and content in order to accommodate *"Speciale Natale"*. Proceeds from this initiative were allocated to the Italy Programme.

As always, *"Speciale Natale"*, in a single access window for both businesses and individuals, proposed not only buying merchandise, calendars, personalised greetings cards and gifts – including special "company gifts" – but also making a donation.

The Christmas hampers were confirmed, supplied by means of a consignment agreement with Altrmercato and based, as always, on fair trade principles.

Also, a promotional space was set aside for the Christmas Shops, together with a thank-you page for the companies participating in the initiative.

The sale of articles via the Christmas website raised funds of **198,534.91 Euros**.

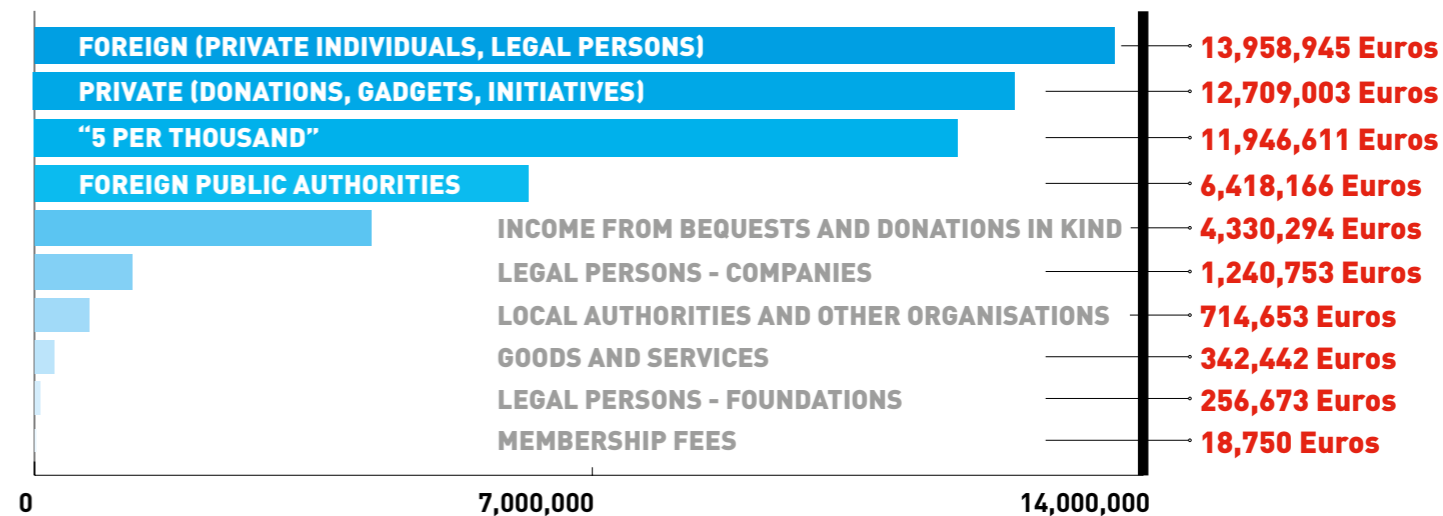
Donations amounting to **115,477 Euros**, from both private individuals and businesses, were collected via the Christmas 2015 website.

Other contributions from Italian and foreign organisations the Fondation Lanfrosa made a donation of **226,572.60 CHF** for the purchase of healthcare and surgical materials for the *Salam* Centre for Cardiac Surgery in Khartoum.

FUNDRAISING: PROBLEMS AND PERSPECTIVES

As mentioned in the introduction, the overall fundraising figure for 2015 was the highest ever for Emergency, despite the social and economic crisis that our country is finding it very difficult to emerge from. The increase is to be attributed mainly to the greater income from governmental and non-governmental institutional funding, fundraising activities and bequeathed assets, together with an increase in the "5 per thousand". An attentive eye is being kept on the country's general economic situation, however, which affects the most numerous category of Emergency supporters, private individuals – notwithstanding the commitment to the continuing diversification of funding sources.

As can be seen, during the year the funding resulting from the seventh year – i.e. the financial year 2013 – of "5 per thousand" was disbursed and recorded, to the amount of **11,946,611.32 Euros**. Also, in the financial year in question, Emergency had the highest nominated charity donation amongst all not-for-profit and voluntary organisations, with 424,006 donors, an increase of about 80,000 preferences. On dividing up the sum received by the number of donors, it can be seen that the amount per single donor is about 28 Euros, lower, as a unit, than the previous year.

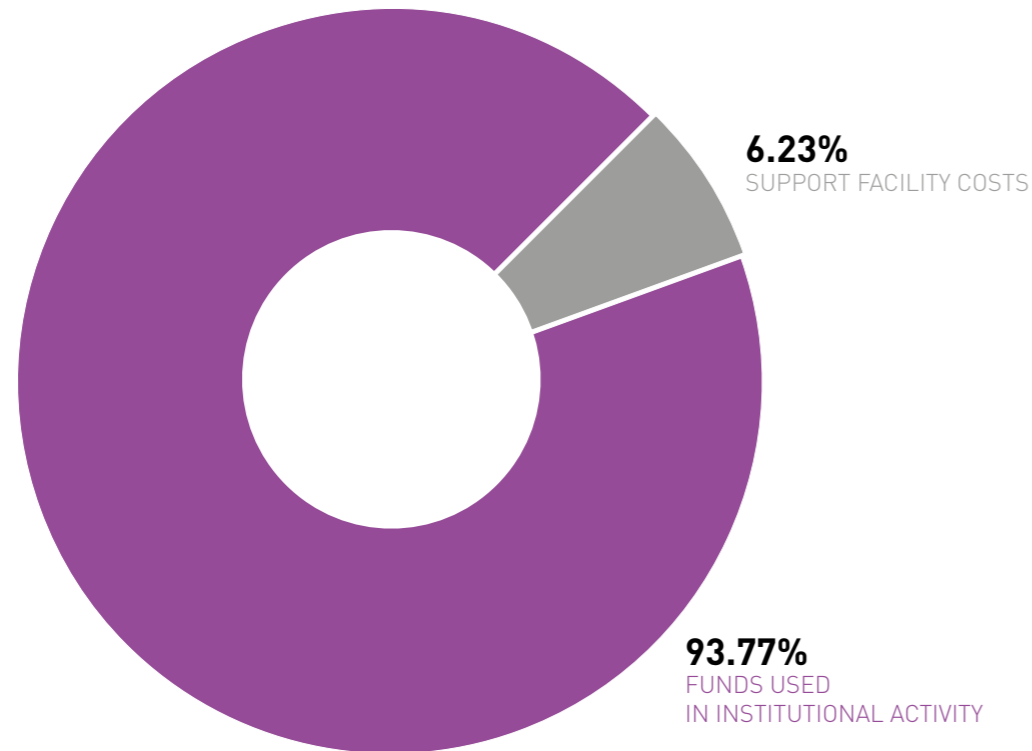


INCIDENCE OF OPERATING COSTS

The cost of managing the organisation during 2015 was 6.23%, yet again well under that 10% threshold which Emergency regards as "virtuous".

Again in 2015, the item with the biggest impact was the cost of personnel (wages and related contributions). To be added to this item are the rental costs for warehouses in Milan and Rome, utilities consumption expenses and rental costs for the offices in Milan, Rome and Venice.

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

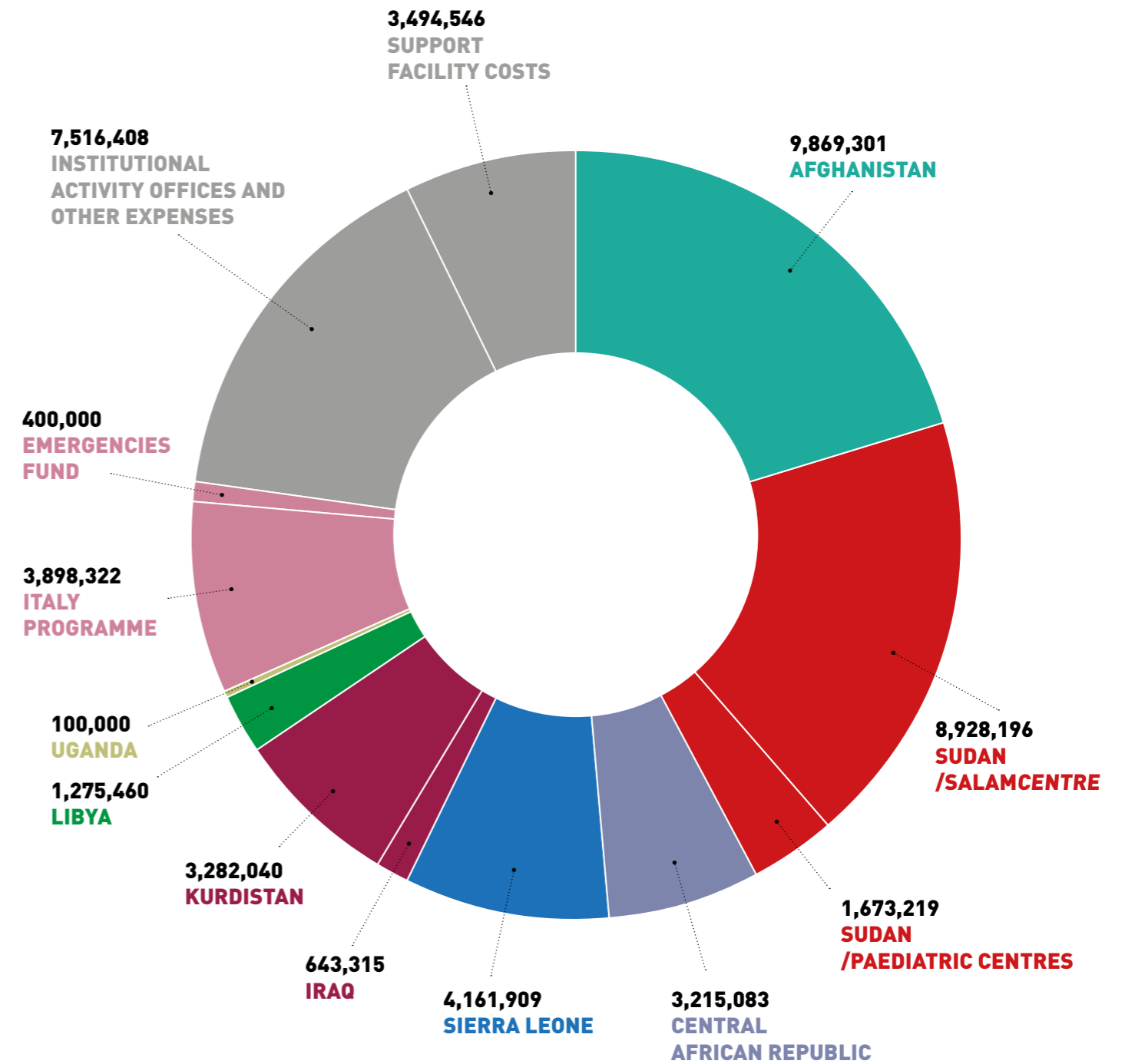


PROVISIONS

The 2015 balance sheet again includes the provision of **2,980,000 Euros**, which was recorded in prior years with regard to a grant from Fondazione Prosolidar ONLUS for the building of a paediatric surgery centre in Uganda. The provision of **2,000,000 Euros** to cover the risks of current missions is also unchanged, as is the provision of **58,000 Euros** to cover the risks deriving from existing litigation, mainly over bequests.

EXPENDITURE FORECASTS 2016

TOTAL = 48,457,799 EUROS





| BALANCE SHEET AND INCOME STATEMENT |

BALANCE SHEET

ASSETS

A) FIXED ASSETS

A.I - INTANGIBLE FIXED ASSETS	2015	2014	see page 60
1) START-UP AND EXPANSION COSTS	3,105	4,658	
2) RESEARCH, DEVELOPMENT AND ADVERTISING COSTS	488	-	
3) INDUSTRIAL PATENTS AND INTELLECTUAL PROPERTY RIGHTS	51,889	8,100	
4) CONCESSIONS, LICENCES, TRADEMARKS AND PATENTS	33,561	10,634	
5) OTHER	351,080	68,441	
6) ASSETS IN PROGRESS AND ADVANCES	-	-	
TOTAL A.I	440,124	91,833	

A.II - TANGIBLE FIXED ASSETS USED IN CURRENT MISSIONS	2015	2014	see page 61
1) LAND AND BUILDINGS	15,926,006	14,492,219	
2) HOSPITAL PLANT AND MACHINES	2,813,011	2,432,102	
3) HOSPITAL EQUIPMENT	7,971,399	7,241,150	
4) OTHER ASSETS	10,659,682	9,596,160	
5) ASSETS UNDER CONSTRUCTION AND ADVANCES	290,504	175,226	
6) - ACCUMULATED DEPRECIATION	-35,174,707	-31,464,383	
TOTAL A.II	2,485,894	2,472,475	

A.III - TANGIBLE FIXED ASSETS USED IN GENERAL SUPPORT ACTIVITIES	2015	2014	see page 62
1) LAND AND BUILDINGS	2,364,222	3,333,361	
2) PLANT AND MACHINERY	19,448	18,911	
3) EQUIPMENT	91,514	90,575	
4) OTHER ASSETS	1,050,969	957,500	
5) ASSETS UNDER CONSTRUCTION AND ADVANCES	86,721	-	
6) - ACCUMULATED DEPRECIATION	-990,920	-924,856	
TOTAL A.III	2,621,954	3,475,493	

A.IV - FINANCIAL FIXED ASSETS	2015	2014	see page 65
1) EQUITY INVESTMENTS	19,073	17,750	
2) OTHER SECURITIES	-	-	
3) RECEIVABLES	-	-	
TOTAL A.IV	19,073	17,750	

TOTAL FIXED ASSETS (A) **5,567,044** **6,057,550**

B) CURRENT ASSETS

B.I - RECEIVABLES	2015	2014	see page 66
1) SUPRANATIONAL ENTITIES	-	-	
2) PUBLIC BODIES	-	-	
3) ADVANCES FOR CURRENT MISSIONS	-	-	
4) INCOME TAX ALLOCATIONS	-	-	
5) OTHERS	9,228,381	7,715,774	
TOTAL B.I	9,228,381	7,715,774	

B.II - INVENTORIES	2015	2014	see page 67
1) MEDICINES AND HEALTHCARE MATERIALS	3,100,161	2,758,641	
2) PROSTHETIC MATERIALS	292,073	316,363	
3) FOOD AND GENERAL SUPPLIES	-	-	
4) MATERIALS FOR FUND-RAISING ACTIVITIES	711,490	773,671	
5) PROMOTIONAL MATERIALS	-	-	
6) CURRENT MISSIONS	-	346,120	
TOTAL B.II	4,103,724	4,194,795	

B.III - LIQUID FUNDS	2015	2014	see page 67
1) CASH AND CASH EQUIVALENTS	312,678	280,555	
2) BANK AND POSTAL DEPOSITS			
a - bank and postal deposits allocated to current missions	4,956,277	2,578,112	
b - other bank and postal deposits	13,776,682	10,908,727	
3) SHORT-TERM SECURITIES	-	-	
4) OTHER LIQUID FUNDS	-	5,000	
TOTAL B.III	19,045,638	13,772,394	

TOTAL CURRENT ASSETS (B) **32,377,742** **25,682,964**

C) ACCRUALS AND DEFERRALS

C - ACCRUALS AND DEFERRALS	2015	2014	see page 68
1) ACCRUED INCOME	-	-	
2) PREPAID EXPENSES	89,149	233,054	
TOTAL C	89,149	233,054	

TOTAL ASSETS **38,033,936** **31,973,569**

LIABILITIES AND FUNDS OF THE CHARITY

A) TOTAL FUNDS OF THE CHARITY

	2015	2014	see page 68
I - ENDOWMENT FUND	8,801	8,801	
II - RESERVES FROM DONATIONS AND GIFTS			
a - operational fixed assets	37,224	47,138	
b - non-operational fixed assets	2,333,054	2,957,236	
III - ACCUMULATED OPERATING SURPLUSES	14,191,419	8,064,610	
IV - ACCUMULATED OPERATING SURPLUSES - ALLOCATED	-	-	
V - OTHER RESERVES	-	-	
VI - PRIOR OPERATING SURPLUSES (LOSSES)	-	-	
VII - CURRENT OPERATING SURPLUS (LOSS)	7,987,616	6,126,809	
TOTAL A	24,558,115	17,204,595	

B) RESTRICTED FUNDS

	2015	2014	see page 69
1) FOR EQUIPMENT RENEWAL	-	-	
2) FOR FUTURE MISSIONS	2,980,000	2,980,000	
3) FOR CURRENT MISSIONS	2,000,000	2,000,000	
4) FOR TAXES	-	-	
5) OTHER	58,000	58,000	
TOTAL B	5,038,000	5,038,000	

TOTAL FUNDS OF THE CHARITY **29,596,115** **22,242,595**

C) PAYABLES

C.I - FOREIGN PAYABLES FOR CURRENT MISSIONS	2015	2014	see page 70
1) LOANS FROM THIRD PARTIES FOR CURRENT MISSIONS	-	-	
2) LOANS ALLOCATED TO MISSIONS	-	-	
3) ADVANCE GRANTS FOR CURRENT MISSIONS	-	-	
4) DUE TO BANKS	-	-	
5) DUE TO OTHER LENDERS	-	-	
6) DUE TO SUPPLIERS	395,311	465,528	
7) DUE TO MISSION PERSONNEL	-	-	
8) LEAVING INDEMNITIES OF MISSION SUPPORT STAFF	299,978	259,600	
9) DUE TO OTHERS	-	-	
TOTAL C.I	695,290	725,128	

C.II - PAYABLES DERIVING FROM CULTURAL ACTIVITIES, SUPPORT FACILITIES AND PROCUREMENT OF GOODS AND SERVICES FOR CURRENT MISSIONS	2015	2014	see page 70
1) DUE TO BANKS	-	-	
2) DUE TO OTHER LENDERS	-	-	
3) DUE TO SUPPLIERS FOR CURRENT MISSIONS	3,191,913	3,777,862	
4) DUE TO SUPPORT FACILITY PERSONNEL	403,408	369,206	
5) DUE TO SOCIAL SECURITY AND PENSION INSTITUTIONS	242,744	222,821	
6) LEAVING INDEMNITIES OF SUPPORT FACILITY PERSONNEL	645,425	658,089	
7) DUE TO TAX AUTHORITIES	207,899	147,620	
8) DUE TO OTHERS	3,046,689	3,830,249	
TOTAL C.II	7,738,080	9,005,846	

TOTAL PAYABLES **8,433,369** **9,730,974**

D) ACCRUALS AND DEFERRALS

D - ACCRUALS AND DEFERRALS	2015	2014	see page 71
1) ACCRUED EXPENSES	4,452	-	
2) DEFERRED INCOME	-	-	
TOTAL D	4,452	-	

TOTAL ACCRUALS AND DEFERRALS **4,452** **-**

TOTAL LIABILITIES AND FUNDS OF THE CHARITY **38,033,936** **31,973,569**

MEMORANDUM ACCOUNTS

MEMORANDUM ACCOUNTS	2015	2014	see page 71
1) ASSETS HELD UNDER CONCESSION	1,825,303	621,410	
2) THIRD-PARTY ASSETS	104,635	97,607	
3) GUARANTEES	965,035	403,701	
TOTAL MEMORANDUM ACCOUNTS	2,894,974	1,122,719	

TOTAL MEMORANDUM ACCOUNTS **2,894,974** **1,122,719**

INCOME STATEMENT

INCOME (A)

INSTITUTIONAL ACTIVITY - FUND RAISING	2015	2014	see page 73
1) DONATIONS AND GRANTS	30,994,576	21,745,076	
2) INCOME FROM FUND-RAISING ACTIVITIES			
a - income tax allocations (5/1000ths)	11,946,611	10,360,132	
b - other	2,266,327	1,585,774	
3) INCOME FROM LEGACIES AND DISPOSAL OF BEQUEATHED OR DONATED ASSETS	4,330,294	2,903,347	
4) INCOME FROM COMMERCIAL ACTIVITIES			
a - sale of goods	2,359,071	2,280,094	
b - provision of services	39,411	28,059	
TOTAL (A)	51,936,291	38,902,483	

TOTAL INCOME (A) 51,936,291 38,902,483

COSTS

INSTITUTIONAL ACTIVITY - FUND-RAISING COSTS (B)	2015	2014	see page 78
5) COST OF ORGANISING FUND-RAISING ACTIVITIES	1,149,150	984,438	
6) COST OF COMMERCIAL ACTIVITIES	1,227,882	1,180,379	
7) CHANGE IN INVENTORIES OF MATERIALS FOR FUND-RAISING ACTIVITIES	-72,788	94,826	
TOTAL (B)	2,304,243	2,259,643	

INSTITUTIONAL ACTIVITY - COST OF CURRENT MISSIONS (C)	2015	2014	see page 78
8) MEDICINES AND MEDICATION MATERIALS	5,566,442	4,972,347	
9) PROSTHETIC MATERIALS	152,423	267,002	
10) FOOD AND GENERAL SUPPLIES	2,124,113	1,395,201	
11) OTHER MATERIALS	1,347,454	910,053	
12) SERVICES	6,123,343	4,976,599	
13) LEASES AND RENTALS	1,095,599	675,404	
14) PERSONNEL ON CURRENT MISSIONS:			
a - remuneration of employees	1,324,213	1,031,343	
b - remuneration of national and international personnel	14,025,241	9,037,663	
c - social security contributions	880,043	722,854	
d - insurance premiums	311,925	303,473	
e - leaving indemnities	84,644	120,053	
f - other costs	500,483	233,298	
15) OTHER COSTS OF CURRENT MISSIONS	10,864	3,773	
SUB TOTAL	33,546,788	24,649,063	
16) DEPRECIATION, AMORTISATION AND IMPAIRMENT			
a - amortisation of intangible fixed assets	45,172	42,975	
b - depreciation of tangible fixed assets	3,668,533	2,955,125	
c - other impairment of fixed assets	-	-	
d - write-down of current receivables and liquid funds	-	-	
17) CHANGE IN INVENTORIES OF MEDICINES, MEDICATION MATERIALS, PROSTHETIC MATERIALS AND SUPPLIES	157,863	-1,574,448	
18) PROVISION FOR RISKS	-	-	
19) OTHER PROVISIONS	-	-	
SUB TOTAL	3,871,567	1,423,652	
TOTAL (C)	37,418,355	26,072,716	

INSTITUTIONAL ACTIVITY - COST OF PUBLICATIONS, CULTURAL ACTIVITIES AND MANAGEMENT OF LOCAL GROUPS (D)	2015	2014	see page 79
20) PURCHASE AND PRODUCTION OF MATERIALS FOR INFORMATION AND CULTURAL ACTIVITIES	246,270	284,022	
21) SERVICES	566,833	782,034	
22) LEASES AND RENTALS	155,440	93,475	
23) PAYROLL COSTS:			
a - remuneration of employees	440,099	305,410	
b - remuneration of collaborators	-	7,200	
c - social security contributions	113,324	92,712	
d - insurance premiums	1,761	1,345	
e - leaving indemnities	30,801	86,134	
f - other costs	-	893	
24) OTHER CULTURAL ACTIVITY COSTS	10,358	9,864	
SUB TOTAL	1,564,887	1,663,090	
25) DEPRECIATION, AMORTISATION AND IMPAIRMENT			
a - amortisation of intangible fixed assets	5,731	644	
b - depreciation of tangible fixed assets	499	489	
c - write-down of current receivables and liquid funds	-	-	
26) CHANGE IN INVENTORIES OF CULTURAL ACTIVITY MATERIALS	5,997	95,889	
27) PROVISION FOR RISKS	-	-	
28) OTHER PROVISIONS	-	-	
SUB TOTAL	12,226	97,022	
TOTAL (D)	1,577,112	1,760,112	

TOTAL COSTS (B + C + D) 41,299,711 30,092,470

RESULTS OF INSTITUTIONAL ACTIVITIES (A - B - C - D) 10,636,579 8,810,012

COST OF GENERAL SUPPORT ACTIVITIES (E)	2015	2014	see page 79
29) PURCHASE OF ADVERTISING MATERIALS AND STATIONERY	29,050	10,482	
30) SERVICES	871,026	783,000	
31) LEASES AND RENTALS	481,853	314,053	
32) PAYROLL COSTS:			
a - remuneration of employees	1,040,290	799,112	
b - remuneration of collaborators	19,561	6,653	
c - social security contributions	260,103	237,038	
d - insurance premiums	7,103	9,514	
e - leaving indemnities	70,140	162,305	
f - other costs	160,208	126,879	
33) OTHER FACILITY MANAGEMENT COSTS	17,047	10,282	
SUB TOTAL	2,956,379	2,459,319	
34) DEPRECIATION, AMORTISATION AND IMPAIRMENT			
a - amortisation of intangible fixed assets	19,632	46,244	
b - depreciation of tangible fixed assets	115,875	55,936	
c - other impairment of fixed assets	-	-	
d - write-down of current receivables and liquid funds	-	-	
35) CHANGE IN INVENTORIES OF SUPPORT MATERIALS	-	-	
36) PROVISION FOR RISKS	-	-	
37) OTHER PROVISIONS	-	-	
SUB TOTAL	135,507	102,180	
TOTAL (E)	3,091,886	2,561,498	

OPERATING INCOME (A - B - C - D - E) 7,544,694 6,248,514

FINANCIAL INCOME AND CHARGES (F)	2015	2014	see page 80
38) INCOME FROM EQUITY INVESTMENTS	-	-	
39) OTHER FINANCIAL INCOME			
a - from receivables classified as fixed assets	-	-	
b - from securities classified as fixed assets	-	-	
c - from securities classified as current assets	-	-	
d - interest income	10,159	2,337	
e - income other than the above	-	-	
f - exchange gains on the transfer of funds	1,581,454	391,355	
g - other exchange gains	-	-	
SUB TOTAL	1,591,613	393,692	
40) INTEREST AND OTHER CHARGES			
a - interest on long-term loans	-	-	
b - interest on short-term loans	-1,590	-2,810	
c - exchange losses on the transfer of funds	-656,289	-50,479	
d - other exchange losses	-	-	
SUB TOTAL	-657,879	-53,288	
TOTAL (F)	933,734	340,404	

NON-RECURRING INCOME AND EXPENSE (G)	2015	2014	see page 80
41) INCOME			
a - gains on disposal of bequeathed assets	-	-	
b - gains on disposal of donated assets	-	-	
c - other	93,441	21,134	
SUB TOTAL	93,441	21,134	
42) EXPENSE			
SUB TOTAL	-517,851	-429,322	
TOTAL (G)	-424,409	-408,188	

RESULTS BEFORE TAXATION (A - B - C - D - E ± F ± G) 8,054,018 6,180,730

INCOME TAXES FOR THE YEAR (H)	2015	2014	see page 81
43) INCOME TAXES FOR THE YEAR	66,402	53,921	
TOTAL (H)	66,402	53,921	

RESULTS FOR THE YEAR (A - B - C - D - E ± F ± G - H) 7,987,616 6,126,809

INTRODUCTION

To the Members,

The financial statements as of 31 December 2015 of "EMERGENCY ONG ONLUS", a charity with registered offices at via Gerolamo Vida 11, Milan (hereinafter "Emergency" or the "Charity"), report a surplus of Euro 7,987,616 that is discussed in the remainder of this document.

Activities of the Charity

Emergency is a non-governmental organisation (NGO) recognised pursuant and consequent to Law 125/2014. The Charity is recorded on the Public List of Civil organisations and other non-profit entities maintained by the Italian agency for cooperation and development.

Emergency is a recognised charity that was recorded on the register of legal persons kept by the Prefecture of Milan on 28/04/2005, reg. no. 594, page 973, volume III.

The Charity is also recorded on the "Register of associations and entities that carry out activities in favour of immigrants" - first section, no. A/662/2009/MI. This registration recognises the work performed in favour of immigrants, initially at the Outpatient Clinic in Palermo and subsequently at other facilities in Italy: the Outpatient Clinics in Marghera and Polistena, as well as the various mobile clinics.

Pursuant to the Charter, the objectives of the Charity are to:

- promote a culture of peace and solidarity, partly via the performance of local voluntary work;
- promote the affirmation of human rights, partly via initiatives that promote their implementation;
- intervene in war zones with humanitarian initiatives in favour of the civilian population - in particular - and other victims of armed conflicts, the wounded and all those who suffer the other social consequences of conflicts and poverty, such as hunger, malnutrition, disease and lack of medical care and education;
- help the victims of natural calamities.

Form and content of the financial statements

Italian regulations and jurisprudence do not contain rules governing the form and content of the financial statements of non-profit organisations. In order to address the broad absence of regulations governing the financial statements of these organisations, the "Commission for non-profit organisations" established by the Italian Accounting Profession has issued two documents on the subject. These provide indications and suggested guidelines and standards for preparing the financial statements of charities and non-profit organisations in general, while also establishing a system for reporting the summary results of non-profit organisations.

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

The documents mentioned are not binding on non-profit entities or, therefore, on this Charity. Nevertheless, they represent an important point of reference for the preparation of financial statements, which may be prepared in the forms deemed most appropriate and suitable, having regard for the various activities carried out.

With regard to this Charity, the financial statement formats proposed by the Charities Agency and by the Italian Accounting Profession represent an important point of reference, but nevertheless are deemed insufficient to explain the detailed activities carried out by the Charity.

Given the above, the Charity has decided to adopt the regulations established in the Italian Civil Code for limited companies, Italian Accounting Standards and the recommendations made the relevant commissions, all as suitably adapted and without adopting any of the formats proposed. The presentation of the financial statements therefore takes appropriate account of the specific operational, economic and organisational characteristics of the Charity.

The recommendations issued by the Italian Accounting Profession for the accounting treatment of donations, legacies and other gifts have been applied.

The financial statements as of 31/12/2015, of which these explanatory notes are an integral part pursuant to art. 2423, para. 1, of the Italian Civil Code, agree with the accounting records, which have been kept properly. They have been prepared in compliance with arts. 2423, 2424-bis and 2425-bis of the Italian Civil Code, using preparation criteria consistent with those established in art. 2423-bis, para. 1, of the Italian Civil Code and the measurement criteria established in art. 2426 of the Italian Civil Code.

Any exceptions to the accounting standards and recommendations, to the extent adopted, are reported in the notes to the accounting item concerned.

In accordance with the accruals concept, when preparing the financial statements the effects of transactions and other events are recorded in the accounting periods to which they relate, rather than in the periods in which the associated collections and payments take place. Exceptions are only made to this criterion if the related information available is not sufficiently certain and precise.

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

The classification of the financial statements takes account of the objectives of the Charity (absence of the profit motive), the activities carried out and the absence of a format imposed by law.

The account items grouped together in the balance sheet and income statement are described in these explanatory notes. When significant, the changes between years are also discussed.

In addition:

- the individual account items are measured on a prudent, going-concern basis, having regard for the economic functions of the assets and liabilities considered;
- profits are only recognised if actually realised during the year;

- income and costs are recognised in accordance with the matching principle, regardless of when the related cash flows take place;
 - dissimilar items included in the various financial statement captions are measured separately.
- The financial statements are prepared in whole Euro and are comparable with those presented in the prior year.

Cost-centre accounting was adopted in the year ended 31/12/2014: this resulted in a change from general ledger accounting to cost accounting. This management tool has made it possible to control and, consequently, contain business costs and improve the efficiency of operations. In this way, it is possible to determine with sufficient precision the incidence of costs and revenues on the individual sectors of the Charity, as well as on the individual activities carried out by the Charity.

Tax relief

As a non-governmental organisation pursuant and consequent to Law 125/2014, Emergency is also a recognised charity recorded on the Public List of Civil organisations and other non-profit entities maintained by the Italian agency for cooperation and development. The Charity therefore benefits from specific assistance available to the sector, including:

- art. 150 of the Consolidated Income Tax Law (TUIR) - non-taxability of income deriving from institutional activity in the sole pursuit of social solidarity and from directly related activities;
 - art. 10 of Presidential Decree 633/1972 - exemption from value-added tax on the free-of-charge purchase of goods;
 - art. 14 of Law 49/1987 - non-taxability for VAT purposes of goods purchased for use abroad. Despite the abrogation of Law 49/1987, this benefit continues to survive in art. 1, para. 139, of Law 190/2014 (2015 Stability Law), which amended Law 125/2014. This will remain in force until the Ministry of the Economic and Finance issues a new measure on the subject;
 - art. 27-bis table attached to Presidential Decree 642/1972 - exemption from stamp duty (bank statements, receipts etc.);
 - art. 3, para. 1, Decree 346/1990 - exemption from taxation on legacies and donations;
 - tariff, first part, attached to Presidential Decree 131/1986 - exemption from registration tax on the purchase for consideration of property for use in the institutional activities of the Charity;
 - exemption from IRAP - regime for non-commercial entities for tax bases formed in the regions of Lombardy (art. 1, para. 7, Regional Law 27 dated 18/12/2001, confirmed by art. 7, paras. 1 and 2, Regional Law 10 dated 14/07/2003), Puglia (art. 48, paras. 1 and 2, Regional Law 7 dated 21/05/2002), Sardinia (art. 17, para. 5, Regional Law 3 dated 29/04/2003) and Sicily (art. 7, para. 5, Regional Law 2 dated 26/03/2002);
 - exemption from IMU property tax (the Charity has not established the conditions required to make use of this benefit) pursuant to art. 91 bis of Decree 1/2012, as converted into Law 27/2012;
 - exemption from the payment of municipal tax on properties used by public and private entities whose sole or principal object is not commercial activity, when such properties are used exclusively to carry out social, welfare, healthcare or teaching activities on a non-commercial basis.. [omissis];
- The tax benefits available to supporters who are natural persons derive from one of the following:
- art. 14 of Decree 35/2005, as converted with amendments into Law 80 dated 14 May 2005: deductibility of gifts in cash or kind made to charities by natural persons and entities subject to corporate income tax, up to a maximum of 10% of the income declared and not exceeding Euro 70,000 per annum;
 - art. 10, para. 1.g) of the TUIR: deductibility of the grants, donations and offerings made by natural persons to non-governmental organisations that do not exceed 2% of their total declared income;
 - art. 15, para. 1.1 of the TUIR: deductibility of 26% of the cash gifts made to charities by natural persons, up to a maximum amount of Euro 30,000.00.
- As a charity, the Charity participates in the allocation of 5/1000ths of the total income tax collected.

→ INFORMATION ABOUT BALANCE SHEET ASSETS

A - FIXED ASSETS

1. Measurement criteria

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

Regardless of the depreciation already accumulated, fixed assets are written down if their value becomes permanently impaired. If the reasons for write-downs cease to apply in subsequent years, the original value of the assets concerned is reinstated net of the related accumulated depreciation. No assets have been revalued, whether on a voluntary basis or consequent to revaluation laws.

Tangible fixed assets are divided into two categories, being:

- A.II Tangible fixed assets used in current missions;**
- A.III Tangible fixed assets used in general support activities.**

In accordance with the principle of consistency over time, the measurement and other criteria used to prepare the financial statements as of 31/12/2015 are unchanged with respect to those applied in the prior year.

2. Depreciation and amortisation criteria

The depreciation and amortisation charges reported in the income statement reflect the purpose, use and technical-economic lives of the fixed assets concerned, having regard for their residual utility.

Depreciation is charged as follows:

- the assets used in most foreign missions are depreciated in full in the year of purchase;
- the assets used in Italian missions, at the Cardiology Centre in Khartoum, at the Paediatric Centre in Port Sudan and at the support facilities are amortised/ depreciated using the following rates:

- Software: 33.33%
- Concessions and licences: 20%
- Leasehold improvements: 25%
- Property: 10%
- Installations: 20%
- Equipment: 12%
- Electronic machines: 20%
- Furniture and furnishings: 12%

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

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

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

- a. the agreements signed with the local authorities, which include long-term concession of the land on which the facilities stand and their direct involvement in supporting the project;
- b. the level of country risk, given that - having regard inter alia for the UN human development index - Sudan is relatively less badly off than other countries in which the Charity manages hospitals;
- c. the nature of the installations, given the high technology involved;
- d. the specific humanitarian programme (the project in Sudan, in particular, is planned on a regional scale with the involvement of neighbouring countries and will only be completed in the coming years when a network of satellite health centres has been built).

The assets that will be given to the local authorities free of charge are reported as assets held under concession in the memorandum accounts, in order to highlight their limited availability to the Charity.

3. Analysis of account items

A.1 - INTANGIBLE FIXED ASSETS

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

Caption	Opening net carrying amount	Closing net carrying amount	Change
A.I.1 Start-up and expansion costs	4,658	3,105	-1,553
A.I.2 Research, development and advertising costs	0	488	488
A.I.3 Industrial patents and intellectual property rights	8,100	51,889	43,789
A.I.4 Concessions, licences, trademarks, patents	10,634	33,561	22,927
A.I.5 Other intangible fixed assets	68,441	351,080	282,639
TOTAL	91,833	440,124	348,290

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

Caption	Opening hist. cost	Opening acc. amort.	Opening net carrying amount	Change in hist. cost during the year	Closing hist. cost	Amort. charge for the year	Closing acc. amort.	Closing net carrying amount
A.I.1 Start-up and expansion costs	6,952	2,294	4,658	0	6,952	1,553	3,847	3,105
A.I.2 Research, development and advertising costs	0	0	0	610	610	122	122	488
A.I.3 Industrial patents and intellectual property rights	397,044	388,944	8,100	59,671	456,715	15,882	404,826	51,889
A.I.4 Concessions, licences, trademarks, patents	22,456	11,822	10,634	36,792	59,248	13,865	25,687	33,561
A.I.5 Other intangible fixed assets	672,727	604,286	68,440	324,622	997,349	41,983	646,269	351,080
TOTAL	1,099,180	1,007,346	91,833	421,694	1,520,873	73,404	1,080,750	440,124

The changes in historical cost during 2015 totalled Euro 421,694. These changes represent the net effect of the purchases and disposals made during the year.

The amortisation charge for 2015 amounted to Euro 73,404.

There were no increases in start-up and expansion costs during 2015. The only change related to the amortisation charge for the year. These costs relate to implementation of the management accounting software.

Research, development and advertising costs include the costs incurred on the development of the smoke detection installation at the Novate Milanese warehouse. The costs incurred on industrial patent and intellectual property rights relate to the purchase of licences to use the management accounting software for administrative and institutional purposes, as well as to the cost of developing the website.

The other intangible fixed assets represent the improvements made to leasehold property. The significant increase during 2015 reflects the start of design and restructuring work on the offices at via Santa Croce, Milan, which will become the new registered offices of the Charity, as well as the start of work on the Ponticelli clinic.

A.II - TANGIBLE FIXED ASSETS USED IN CURRENT MISSIONS

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

Caption	Opening net carrying amount	Closing net carrying amount	Change
A.II.1 Land and buildings	1,904,728	1,383,503	-521,225
A.II.2 Hospital plant and machines	107,892	147,593	39,701
A.II.3 Hospital equipment	146,956	192,026	45,070
A.II.4 Other assets - current missions	163,308	472,268	308,960
A.II.5 Assets under construction and advances	149,592	290,504	140,912
TOTAL	2,472,475	2,485,894	13,418

As a result of new investment, this caption increased slightly during the year from Euro 2,472,475 to Euro 2,485,894. This increase reflects both additions, especially due to the implementation of hospital facilities in Afghanistan, Kurdistan, Sierra Leone and Bangui and the purchase of various assets for current missions, and the effect of the depreciation charged on the Cardiology Centre in Khartoum and the Paediatric Centre in Port Sudan.

The additions were scheduled systematically over the year. The related financial commitments were arranged in a manner consistent with the need to cover the investment made.

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

Caption	Opening hist. cost	Opening acc. depn.	Opening net carrying amount	Change in hist. cost during the year	Closing hist. cost	Depn. charge for the year	Closing acc. depn.	Closing net carrying amount
A.II.1 Land and buildings	14,492,219	12,587,492	1,904,728	1,433,787	15,926,006	1,955,011	14,542,503	1,383,503
A.II.2 Hospital plant and machines	2,432,102	2,324,210	107,892	380,909	2,813,011	340,321	2,665,417	147,593
A.II.3 Hospital equipment	7,241,150	7,094,194	146,956	730,249	7,971,399	667,772	7,779,373	192,026
A.II.4 Other assets - current missions	9,596,160	9,432,852	163,308	1,063,522	10,659,682	705,429	10,187,414	472,268
A.II.5 Assets under construction and advances	175,226	25,634	149,592	115,278	290,504	0	0	290,504
TOTAL	33,936,857	31,464,383	2,472,475	3,723,744	37,660,601	3,668,533	35,174,707	2,485,894

"Land and buildings" total Euro 1,383,503 (caption A.II.1) and mainly comprise the cost of buildings used as hospital facilities and as housing for the international personnel who work at the various missions around the world. The majority of this amount relates to the Cardiology Centre in Khartoum.

The change in the historical cost of "Land and buildings" during the year, Euro 1,433,787, mainly relates to additions at the various missions operated by the Charity. In particular, these included restructuring the operating theatres and increasing the number of beds in Kabul, Afghanistan, as well as the design of a new maternity ward in Anabah and the opening of 4 new First-Aid Posts (FAP). Additions in Kurdistan included the opening of three primary health clinics and improvements to the PHCs in established refugee camps. Restructuring work also commenced in Bangui in the Central African Republic. The depreciation charge for the year, calculated using the criteria defined in section 2, amounted to Euro 1,955,011.

"Hospital plant and machines" total Euro 147,593 (caption A.II.2) and mainly comprise supplies, general equipment and plant installed at hospital facilities and at the housing used by the international personnel who work at the missions in various countries around the world.

The changes in the historical cost of "Hospital plant and machines" during the year, Euro 380,909, reflect the purchase of machines for the Cardiology Centre in Khartoum and for Sierra Leone, as well as the implementation of new hospital facilities.

The depreciation charge for the year, calculated using the criteria defined in section 2, amounted to Euro 340,321.

"Hospital equipment" amounts to Euro 192,026 (caption A.II.3) and comprises healthcare and other equipment used by the missions in various countries around the world.

The increase in the historical cost of "Hospital equipment" during the year, Euro 730,249, mostly relates to the purchase of equipment for the Cardiology Centre in Khartoum and the Ebola Treatment Centre in Sierra Leone, as well as for the start-up of new activities in Kurdistan and Libya and at the Ponticelli clinic.

The depreciation charge, calculated using the criteria defined in section 2, amounted to Euro 667,772.

"Other assets" amount to Euro 472,268 (caption A.II.4) and include telecommunications equipment, motor vehicles, electronic machines and miscellaneous furniture used by the missions in various countries around the world. The change in the historical cost of "Other assets" during the year, Euro 1,063,522, mostly relates to the purchase of the Politruck and motor vehicles in Khartoum, Sudan and Sierra Leone, as well as furniture and furnishings for replacements, new projects and the opening of the Ponticelli clinic. The depreciation charge for the year, calculated using the criteria defined in section 2, amounted to Euro 705,429.

"Assets under construction", Euro 290,504 (caption A.II.5), mostly relate to the start-up costs of the Uganda project, which increased during the year.

A.III - TANGIBLE FIXED ASSETS USED IN GENERAL SUPPORT ACTIVITIES

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

Caption	Opening net carrying amount	Closing net carrying amount	Change
A.III.1 Land and buildings	3,333,169	2,363,812	-969,357
A.III.2 Plant and machinery	7,619	8,353	734
A.III.3 Equipment - general support	21,827	22,608	781
A.III.4 Other assets - general support	112,878	140,460	27,582
A.III.5 Assets under construction and advances	0	86,721	86,721
TOTAL	3,475,493	2,621,954	-853,539

This caption decreased during the year from Euro 3,475,493 to Euro 2,621,954 due, in the main, to the disposal of certain properties that had been received as donations or legacies.

Additions were scheduled systematically over the year. The related financial commitments were arranged in a manner consistent with the need to cover the investment made.

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

Caption	Opening hist. cost	Opening acc. depn.	Opening net carrying amount	Change in hist. cost during the year	Closing hist. cost	Depn. charge for the year	Closing acc. depn.	Closing net carrying amount
A.III.1 Land and buildings	3,333,361	193	3,333,169	-969,139	2,364,222	218	410	2,363,812
A.III.2 Plant and machinery	18,911	11,292	7,619	537	19,448	709	11,095	8,353
A.III.3 Equipment - general support	90,575	68,748	21,827	939	91,514	18,621	68,905	22,608
A.III.4 Other assets - general support	957,500	844,623	112,878	93,469	1,050,969	97,371	910,509	140,460
A.III.5 Assets under construction and advances	0	0	0	86,721	86,721	0		86,721
TOTAL	4,400,348	924,856	3,475,493	-787,473	3,612,874	116,918	990,920	2,621,954

"Land and buildings" total Euro 2,364,222 (caption A.III.1 - Closing historical cost) and mainly comprise non-operational buildings donated or bequeathed by third parties. These assets are measured with reference to their land registry value or the values indicated in the related deeds of donation.

The changes in the historical cost of "Land and buildings" during the year, Euro 969,139, reflect the value of the property received during the year, Euro 651,932, net of disposals totalling Euro 1,637,114. Additionally, field tents were purchased during the year to assist with the emergency in Nepal following the earthquake there.

The reduction in the reported value of these assets has been matched by a decrease in the "Reserves from donations and gifts - non-operational fixed assets", which are classified as part of the total funds of the Charity.

As mentioned, this caption is not depreciated, except for the cost of any temporary buildings included in the total.

The non-operational fixed assets held as of 31 December 2015 are analysed in the following tables:

LAND

Location	Type	Ownership	Sheet	Map ref.	Ownership income	Agricultural income	Carrying amount
Torrenova (ME)	agricultural land	1/2	13	1402	10.65	3.56	599.06
Torrenova (ME)	agricultural land	1/2	13	1615	20.38	6.82	1,146.38
Carpasio (IM)	orchard 2	1/1	8	129	6.07	3.64	682.88
Carpasio (IM)	tree plantation	1/1	8	157	1.37	1.88	154.13
Carpasio (IM)	copse 1	1/1	8	74	0.04	0.01	4.50
Carpasio (IM)	plantation 2	1/1	8	50	3.56	5.69	400.50
Carpasio (IM)	ruin	1/1	8	52	0.00	0.00	0.00
Carpasio (IM)	plantation	1/1	9	33	0.96	1.92	108.00
Carpasio (IM)	tree plantation U	1/1	8	129	0.31	0.43	34.88
Carpasio (IM)	orchard 4	1/1	8	129	1.09	0.66	122.63
Montaldo di Mondovi (CN)	copse 2	1/32	22	159	0.99	0.59	3.25
Montaldo di Mondovi (CN)	plantation 3	1/64	3	39	0.64	1.14	1.05
Montaldo di Mondovi (CN)	orchard 4	1/64	4	390	0.53	0.19	0.87
Montaldo di Mondovi (CN)	orchard 4	1/64	4	460	0.50	0.18	0.82
Montaldo di Mondovi (CN)	orchard 4	1/64	11	198	0.83	0.30	1.36
Montaldo di Mondovi (CN)	orchard 4	1/64	22	8	3.74	1.34	6.14
Montaldo di Mondovi (CN)	copse 2	1/64	22	14	3.03	1.82	4.97
Roburent (CN)	plantation 4	11/432	13	153	1.52	5.26	4.06
Roburent (CN)	plantation 4	11/432	13	158	0.24	0.84	0.64
Roburent (CN)	copse 3	11/432	16	14	0.21	0.13	0.56
Roburent (CN)	field 5	11/432	16	15	0.62	0.95	1.66
Porto Ceresio	copse	1/1	9		5.29	2.12	595.13
Borgo Tossignano (BO)	uncultivated	1/1	10	69	-	0.49	-
Borgo Tossignano (BO)	fruit orchard	1/1	10	71	217.17	62.95	8,143.88
Borgo Tossignano (BO)	fruit orchard	1/1	10	267	84.06	24.37	3,152.25
All land is measured at land registry values							

BUILDINGS

Location	Category	Ownership	Sheet	Part.	Sub.	Cat./class	Land register income	Carrying amount
Calolziocorte (LC)	storeroom	½	CA/1	1407	28	C/6	34.40	1,806.00
Calolziocorte (LC)	dwelling	½	CA/1	1407	21	A/3	289.22	15,183.00
Calolziocorte (LC)	storeroom	½	CA/1	1482	45	C/6	21.02	1,103.55
Calolziocorte (LC)	dwelling	½	CA/1	1407	702	A/3	289.22	11,385.50
Calolziocorte (LC)	dwelling	½	CA/2	1446	16	A/3	433.82	22,774.50
Scandicci (FI)	storeroom	¼	68	562	50	C/6 - 6	44.31	5,625.00
Scandicci (FI)	laboratory	¼	68	562	55	C/3	916.14	54,960.00
Pelago (FI)	dwelling	¼	3	219 - 229	201	A/7 - 5	846.99	124,788.00
Pelago (FI)	storeroom	¼	3	229	202	C/6 - 4	65.85	12,562.00
Menconico (PV)	dwelling	1/1	29	346		A/7 - 2	650.74	39,118.00
Trapani (TP)	dwelling	1/1	307	472	6	A/3 - 6	569.39	100,000.00
Carpasio (IM)	dwelling	1/1	9	516	2	A/4 - 2	125.50	15,060.00
Carpasio (IM)	storeroom	1/1	9	493	4	C/2 - 1	26.13	3,139.20
Sanremo (IM)	dwelling	30/100	SR 35	1410	33	A/2	568.10	21,474.00
Sanremo (IM)	depot	30/100	SR 35	1410	100	C/2	11.47	434.00
Bolgare (BG)	dwelling	30/100	10	6082	6	A/2	503.55	19,034.00
Bolgare (BG)	storeroom	30/100	10	6082	17	C/6	40.13	1,517.00
Bolgare (BG)	storeroom	30/100	10	6082	18	C/6	28.66	1,083.00
Florence	dwelling	4/9	125	107	8	A/4	479.01	26,824.00
Scandicci (FI)	dwelling	½	16	706	14	A/2	271.14	17,082.00
Milan (MI)	dwelling	1/1	472	30	17	A/3	522.91	65,887.00
Milan (MI)	garage	1/1	472	30	54	C/6	166.82	21,019.00
Collecchio	industrial building	1/1	31	1065	1	D/7	7,772.00	489,636.00
Collecchio	dwelling	1/1	31	1035	2	A/2	388.63	48,967.00
Collecchio	garage	1/1	31	879	3	C/6	41.52	5,232.00
Parma	dwelling	1/1	001/1	843	24	A/2	448.28	56,483.00
Parma	garage	1/1	001/1	844	1	C/6	42.61	5,369.00
Porto Viro (RO)	dwelling	½	6	1138	1	A/7	650.74	40,997.00
Porto Viro (RO)	garage	½	6	1138	2	C/6	64.76	4,080.00
Preci (PG)	apartment	1/1	60	128		A/2	537.12	67,677.00
Preci (PG)	garage	1/1	60	496		C/2	115.69	14,577.00
Valsamoggia-Crespellano (BO)	apartment	1/1	30	303	49	A/3	262.10	33,025.00
Valsamoggia-Crespellano (BO)	garage	1/1	30	303	26	C/6	92.19	11,616.00
Naples	apartment	½	BAR/14	80	66	A/2	645.57	40,671.00
Vodo di Cadore (BL)	apartment	1/1	26	505	12	A/2	704.96	88,825.00
Imola (BO)	dwelling	1/1	150	565	2	A/3	795.34	100,213.00
Zevio (VR)	dwelling	1/1	15	3074	1	A/2	650.74	81,993.00
Zevio (VR)	garage	1/1	15	3074	2	C/6	52.68	6,638.00
Genoa	dwelling	1/1	97	590	7	A/4	278.89	35,140.00
Venice	dwelling	1/3	VE/11	846	10	A/4	636.79	26,745.00
Venice	depot	1/3	VE/11	846	11	C/2	25.51	1,071.00
Forli	dwelling	1/1	220	22	4	A/3	553.90	45,364.00
Forli	garage	1/1	220	22	10	C/6	72.30	5,922.00
Bardonecchia	dwelling	½	26	288	4	A/2	247.90	15,618.00

Location	Category	Ownership	Sheet	Part.	Sub.	Cat./class	Land register income	Carrying amount
Turin	dwelling	½	1226	426	146	A/2	1,001.93	63,122.00
Turin	dwelling	7/32	1397	36	1	A/3	472.56	13,025.00
Turin	dwelling	½	1397	36	7	A/3	733.37	46,202.00
Turin	dwelling	½	1225	114	21	A/3	1,285.98	81,017.00
Turin	storeroom	½	1225	114	11	C/6	115.48	7,275.00
Turin	storeroom	½	1224	196	20	C/6	387.19	24,393.00
Turin	storeroom	½	1224	196	24	C/2	49.58	3,124.00
Rome	dwelling	1/1	893	14	45	A/2	1,611.35	203,030.00
Milan (MI)	dwelling	1/1	530	44	7	A/3	547.44	68,977.00

The properties in Menconico, Forli and Milan (sheet 530) are held on a bare ownership basis. Accordingly, they are reported in the financial statements at their land register value, net of the estimated value of the usufruct. The properties in Trapani and Carpasio are stated at the values indicated in the deeds of donation. The other properties are stated with reference to their land register values.

None of these properties are used operationally by the Charity and, accordingly, their current tax status is as follows:

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

"Plant and machinery", Euro 19,448 (caption A.III.2 - Closing historical cost), relates to various mechanical and electrical installations.

"Equipment" amounts to Euro 91,514 (caption A.III.3 - Closing historical cost) and mainly comprises various equipment used at the offices in Milan and Rome.

"Other assets" amount to Euro 1,050,969 (caption A.III.4 - Closing historical cost) and mainly comprise computers, telecommunications equipment, motor vehicles, electronic machines, furniture and furnishings used at the offices in Milan and Rome.

The changes in the historical cost of "Other assets" during the year, Euro 93,469, mainly reflect the purchase of furniture and furnishings, motor vehicles, computers and other electronic machines.

"Assets under construction" amount to Euro 86,721 (caption A.III.5 - Closing historical cost) and relate to the design of and preliminary work on the restructuring of the property in via Santa Croce, Milan, which will become the new registered offices of Emergency. These assets are not depreciated, as indicated in the accounting policies. The total amount will be reclassified as a depreciable asset as soon as the project has been completed.

A.IV - FINANCIAL FIXED ASSETS

The Charity holds an equity interest in Banca Popolare Etica Soc. Coop. a r.l. - piazzetta Beato Giordano Forzatè, Padua - with which a bank current account is also held. This equity interest amounts to Euro 18,573, measured at purchase cost, and has increased by Euro 1,323 with respect to the prior year.

As a supporting quotaholder, the Charity also holds a Euro 500 quota in Cooperativa Dieci Dicembre Soc. Coop. a r.l. in liquidation.

The Charity does not hold any investments in subsidiary or associated companies.

B. - CURRENT ASSETS

B.I - RECEIVABLES

1. Measurement criteria

Receivables are measured and stated at their estimated realisable value. The nominal value of receivables is adjusted to net realisable value by the allowance for doubtful accounts, which is determined having regard for general economic and sector conditions, as well as the level of country risk.

The only change with respect to the prior year is analysed below:

Caption	Opening carrying amount	Closing carrying amount	Change
B.I.5 Due from others	7,715,774	9,228,381	1,512,607
TOTAL	7,715,775	9,228,381	1,512,607

This caption increased during the year from Euro 7,715,774 to Euro 9,228,381, for the reasons discussed below.

2. Analysis of account items

B.I.4) - INCOME TAX ALLOCATIONS

During 2015, the Ministry of Employment and Social Policies assigned the 5/1000ths of 2012 income taxes, allocated by taxpayers in their 2013 tax declarations, including the portion attributable to "other". The total amount was Euro 11,946,611. The entire amount has been collected by the date of preparing these financial statements.

As of the reporting date, there was no information available about the assignment of the funds allocated by taxpayers in their 2014 tax declarations, from their 2013 income taxes. Accordingly, at the time of preparing these financial statements, it is not possible to recognise the related income given the absence of certainty. In this regard, please also refer to the section on events occurring subsequent to the reporting date.

B.I.5) - OTHER RECEIVABLES

Other receivables total Euro 9,228,381, following a net increase over the year of Euro 1,512,607.

This balance principally comprises:

- grants receivable, Euro 2,428,404
- due from social security institutions, Euro 200,408
- due from customers, Euro 584,067
- due from Fondazione Prosolidar, Euro 2,280,000
- deposits with Banca Prossima, Euro 3,500,000
- due from third parties, Euro 75,561
- other receivables totalling Euro 143,576

The grants receivable for various purposes comprise amounts confirmed but not collected at year end. They are due from institutions and other parties and, for the most part, were collected in the early months of the new year. The total includes payments due from voluntary groups linked to initiatives in progress and other donations that have not yet been received.

The amount due from social security institutions reflects the Charity's receivable from INPS for contributions paid on behalf of doctors on missions abroad between 2005 and 2009. This receivable has arisen following settlement of the dispute between INPS and ENPAM about the true beneficiary of these contributions (decided in favour of ENPAM). In relation to this receivable, accumulated between 2005 and 2009, a payable to the doctors concerned was recognised and the related amounts were repaid to them under a long-term plan that was completed on 31 December 2013.

This caption was unchanged during 2015.

The amounts due from customers have increased with respect to the prior year. They relate, in particular, to the sale of Christmas gadgets and party favours via the e-commerce website and stalls organised by the Charity.

The amount due from Fondazione Prosolidar relates to funds that, once received, will be restricted for use on future projects in Uganda. The entire amount is matched by the "Fund for future missions" (Euro 2,980,000).

The deposits with Banca Prossima, Euro 3,500,000, have increased by Euro 2 million with respect to the prior year following the arrangement of an additional two restricted deposits. The Charity has a further deposit of Euro 1,000,000 with Poste Italiane, which is classified together with the other liquid funds.

The other receivables include travel advances and prepaid credit cards, guarantee deposits, VAT and income tax recoverable, and other amounts due from third parties.

B.II - INVENTORIES

1. Measurement criteria

Raw and ancillary materials, finished products and gadgets are measured at weighted-average purchase cost. Inventories of medicines and healthcare materials are measured at latest purchase cost.

2. Analysis of account items

Inventories represent the value of the materials held as of 31/12/2015 at current missions (medicines, healthcare materials, prosthetics and supplies) and at the various offices and local groups (promotional materials).

Inventories total Euro 4,103,724 following a decrease of Euro 91,070 with respect to the prior year.

Inventories of medicines, healthcare materials and prosthetics (B.II.1 and B.II.2) total Euro 3,392,234.

Materials for fund-raising activities (B.II.4) total Euro 711,491.

The changes in inventories during the year ended 31/12/2015 are analysed below:

Caption	Opening carrying amount	Closing carrying amount	Change
B.II.1 Medicines and healthcare materials allocated to current missions	2,758,641	3,100,161	341,520
B.II.2 Prosthetic materials allocated to current missions	316,363	292,073	-24,290
B.II.4 Materials for fund-raising activities held by support facilities	685,980	619,540	-66,440
B.II.4 Materials for fund-raising activities held by local groups	87,691	91,951	4,260
B.II.6 Other materials allocated to current missions	346,120	0	-346,120
TOTAL	4,194,795	4,103,724	-91,070

The increase in inventories of medicines and healthcare materials with respect to the prior year was mainly due to the start-up of the primary health clinics in Kurdistan, as well as to the general expansion of activities.

The Cardiology Centre in Khartoum has managed and supplied pharmaceuticals to the hospitals in Port Sudan and Mayo.

The inventories of materials for fund-raising activities held by the support facilities mainly relate to the commercial activities of the Charity, which expanded during 2015. This said, the related inventories have decreased due to the improved efficiency of inventory management.

B.III - LIQUID FUNDS

1. Measurement criteria

The balance reflects the liquidity and cash equivalents on hand at year end.

Accounts receivable originally denominated in foreign currencies - recorded using the exchange rates applying at the time they arose - are aligned using the year-end exchange rates.

Gains and losses deriving from the translation of receivables are respectively credited and debited to income statement captions F39 "Exchange gains" and F40 "Exchange losses".

2. Analysis of account items

Caption	Opening carrying amount	Closing carrying amount	Change
B.III.1 Cash and cash equivalents	280,555	312,678	32,123
B.III.2.a - Bank and postal deposits allocated to missions	2,578,112	4,956,277	2,378,165
B.III.2.b - Other bank and postal deposits	10,908,727	13,776,682	2,867,955
B.III.4 Other liquid funds	5,000	0	-5,000
TOTAL	13,772,394	19,045,638	5,273,243

In addition to cash balances, this section also includes bank and postal current accounts. The total amount restricted for the funding of specific projects is identified separately.

Liquid funds increased overall by Euro 5,273,243 over the year and total Euro 19,045,638 at year end.

This amount mainly comprises donations received from natural persons during the Christmas period, revenues from sales made by the Christmas stalls, other significant donations and income received in 2015 that relates to the 2016 financial year.

C - ACCRUALS AND DEFERRALS

C - ACCRUED INCOME AND PREPAID EXPENSES

1. Measurement criteria

Accrued income and prepaid expenses are determined in accordance with the matching principle.

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

These amounts relate to income and expenses recognised on a time-apportioned basis over two or more years, in accordance with the matching principle and not necessarily when the related cash flows take place or the related accounting documentation is received.

2. Analysis of account items

The change with respect to the prior year is analysed below:

Caption	Opening carrying amount	Closing carrying amount	Change
C.I.2 Prepaid expenses	233,054	89,149	-143,905
TOTAL	233,054	89,149	-143,905

Prepaid expenses total Euro 89,149 and have decreased with respect to the prior year by Euro 143,905. They include prepaid insurance premiums and maintenance fees.

The decrease reflects the adoption of accruals accounting from 1 January 2016, with the difference recognised as amounts due to suppliers.

→ INFORMATION ABOUT BALANCE SHEET LIABILITIES AND FUNDS

A - TOTAL FUNDS OF THE CHARITY

The changes in the total funds of the Charity (caption A) are analysed in the following table:

Caption	Opening balance	Allocation of results for the year	Increases	Decreases	Closing balance
A.I - Endowment fund	8,801	0	0	0	8,801
A.II - Reserves from donations and gifts:					
a) operational fixed assets	47,138	0	11,541	21,455	37,224
b) non-operational fixed assets	2,957,236	0	1,012,932	1,637,114	2,333,054
A.III - Accumulated operating surpluses	8,064,610	6,126,809	0	0	14,191,419
A.IV - Accumulated operating surpluses - allocated	0	0	0	0	0
A.V Other reserves	0	0	0	0	0
A.VI - Prior operating surpluses (losses)	0	0	0	0	0
A.VII - Current operating surplus (loss)	6,126,809	0	7,987,616	6,126,809	7,987,616
TOTAL	17,204,594	6,126,809	9,012,089	7,785,378	24,558,114

As mentioned, the reserves from donations and gifts - non-operational fixed assets are recorded to match the non-operational fixed assets received following donations or legacies. The reserves were decreased during the year (mainly on the disposal of property) by Euro 1,637,114 and increased (mainly on the receipt of property) by Euro 1,012,932. The value of the property received was Euro 651,932, while the difference of Euro 361,000 reflects the collection of a legacy. The change in the "reserve for accumulated operating surpluses" was solely due to the allocation of the surplus for the year ended 31/12/2014.

B - RESTRICTED FUNDS

1. Measurement criteria

The restricted funds cover known or likely losses or liabilities, the timing or extent of which cannot be determined at the end of the year.

If necessary, they also take account of contingencies and losses relating to the year that become known subsequent to year end, but before the financial statements were prepared.

These funds are set aside on a prudent accruals basis; no general funds without economic justification are recorded.

Contingencies are recognised and funds are set aside to the extent that the related liability is deemed probable and a reasonable estimate can be made of the amount concerned.

2. Analysis of account items

The situation at the end of 2015 is analysed below:

Caption	Opening balance	Increases	Decreases	Closing balance
B.I.2 Fund for future missions	2,980,000	0	0	2,980,000
B.I.3 Fund for current missions	2,000,000	0	0	2,000,000
B.I.5 Other	58,000	0	0	58,000
TOTAL	5,038,000	0	0	5,038,000

"Restricted funds" are set aside for specific purposes; accordingly, as in prior years, it has been deemed appropriate to identify the fund for future missions separately from the fund for current missions (which also covers risks and charges), as well as an "Other" caption that, in 2015, covers the risks associated with disputed legacies.

The closing balance of the "Fund for future missions" (B.I.2), Euro 2,980,000, reflects the economic value of future costs identified as of 31/12/2015. These relate to the grant approved by Fondazione Prosolidar, which is restricted for the development of a centre in Uganda. The entire amount was set aside in 2011 and has not been used yet, as the project is still at the development stage.

The closing balance of the "Fund for current missions" (B.I.3), Euro 2,000,000, reflects the economic value of the risks and charges identified as of 31/12/2015 in relation to current missions. This amount relates solely to the risk that the Sudanese government might not pay its support grant for the Cardiology Centre in Khartoum. If this grant is not collected, the Charity will incur additional costs. With respect to the prior year, there has not been any change in the conditions affecting this risk.

The closing balance of the "Other" fund (B.I.5), Euro 58,000, did not change during the year. In particular, the dispute regarding the position of the Charity as a legatee with an interest in the Gentile estate is still ongoing; consequently, an amount of Euro 50,000 has been set aside. The remaining amount covers the legal expenses to be incurred in relation to outstanding disputes.

C - PAYABLES

1. Measurement criteria

Payables are stated at nominal value, as adjusted when necessary for the return of goods and invoicing adjustments.

Payables originally denominated in foreign currencies - recorded using the exchange rates applying at the time they arose - are aligned using the year-end exchange rates and the related gains or losses are recognised in the income statement.

2. Analysis of account items

C.I - Foreign payables for current missions

Caption	Opening carrying amount	Closing carrying amount	Change
C.I.6 Due to suppliers	465,528	395,311	-70,217
C.I.8 Leaving indemnities of mission support staff	259,600	299,978	40,378
TOTAL	725,128	695,290	-29,839

This caption reflects the amounts due by current missions for purchases made in the countries in which they are active.

This table only reports the payables that arose abroad, including the leaving indemnities of Italian employees assigned to foreign missions.

The total amount payable decreased by Euro 29,839 during the year to Euro 695,290.

C.II - Payables deriving from cultural activities, support facilities and the procurement of goods and services for current missions, arranged in Italy

Caption	Opening carrying amount	Closing carrying amount	Change
C.II.3 Due to suppliers for current missions	3,777,862	3,191,913	-585,949
C.II.4 Due to support facility personnel	369,206	403,408	34,202
C.II.5 Due to social security and pension institutions	222,821	242,744	19,923
C.II.6 Leaving indemnities of support facility personnel	658,089	645,425	-12,664
C.II.7 Due to tax authorities	147,620	207,899	60,279
C.II.8 Due to others	3,830,249	3,046,689	-783,560
TOTAL	9,005,846	7,738,080	-1,267,769

The balance as of 31/12/2015, Euro 7,738,080, reflects a decrease of Euro 1,267,769 with respect to the prior year.

The principal liabilities comprise the amounts due for goods and services supplied to support facilities and missions (liabilities arranged in Italy), the amounts payable to support facility personnel and collaborators, and amounts due to others. The Charity does not owe any money to banks, as the financing requirement during the year was met from internal resources.

The principal change during the year was the reduction in the amount due to suppliers by Euro 585,949, following an improvement in the financial position towards year end, as well as the end of the Ebola emergency. The reduction in the amounts due to others was largely due to a decrease in the income advanced by institutional providers of finance.

All payables fall due within one year (except for the leaving indemnities earned by support personnel, which are classified in caption C.II.6).

The changes in the provision for severance indemnities are analysed in detail below, considering both the personnel employed on current missions abroad and the personnel employed by support facilities.

Caption	Opening balance	Earned during the year	Contrib. Law 297/82	Reval.	Additional fund	Flat-rate tax	Advances/ payments in year	Provision for leaving indemnities	Transfers
Leaving indemnities by type of employee									
cultural	29,358	14,104	871	470	80	3,774	0	39,207	0
support facilities	232,164	71,061	4,159	3,369	573	13,487	81,562	215,762	8,948
operational activities	80,940	25,317	1,194	1,086	185	724	5,951	89,939	-9,351
fund raising	95,959	26,989	1,657	1,917	326	0	1,207	145,869	24,194
local groups	39,695	9,257	474	248	42	2,854	0	21,637	-24,194
missions	75,440	28,404	1,167	743	126	0	25,952	74,226	-3,116
Palermo	38,880	10,672	652	622	106	0	0	49,416	0
Italy Programme	12,328	21,630	1,053	213	36	0	6,398	30,202	3,518
TOTAL	604,764	207,434	11,227	8,668	1,474	20,838	121,070	666,259	0

D - ACCRUALS AND DEFERRALS

1. Measurement criteria

These are determined in accordance with the matching principle.

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

These amounts relate to income and expenses recognised on a time-apportioned basis over two or more years, in accordance with the matching principle and not necessarily when the related cash flows take place or the related accounting documentation is received.

2. Analysis of account items

The change with respect to the prior year is analysed below:

Caption	Opening carrying amount	Closing carrying amount	Change
D.I.1 Accrued expenses	0	4,452	4,452
TOTAL	0	4,452	4,452

The balance as of 31/12/2015 was zero, as all cash flows and/or accounting documentation related to and were recognised in the same financial year.

Accrued expenses totalling Euro 4,452 relate to invoices issued in 2015 relating to advance payments for specialist training provided in January 2016. As stated above, the increase during the year was the same amount because there were no similar situations at the end of the prior year.

MEMORANDUM ACCOUNTS

1. Measurement criteria

Commitments are reported in the memorandum accounts at their nominal value, determined with reference to the related documentation.

The value of third-party assets held by the Charity is determined with reference to the related documentation.

The contingencies associated with the secured and unsecured guarantees given are reported in the memorandum accounts at the amount of the related guarantees given.

2. Analysis of account items

This caption is analysed below:

Caption	Opening carrying amount	Closing carrying amount	Change
Assets held under concession	621,410	1,825,303	1,203,893
Third-party assets	97,607	104,635	7,028
Guarantees	403,701	965,035	561,334
TOTAL	1,122,719	2,894,974	1,772,255

The memorandum accounts include the value of assets considered to be held under concession, net of the related accumulated depreciation, as these assets are used on missions and will be given to the local authorities and entities on completion of the related projects.

As stated previously, the assets held under concession at the Cardiology Centre in Khartoum and the Paediatric Centre in Port Sudan are depreciated using the criteria described in section 2 of Part A - Fixed assets, Information about balance sheet assets.

In 2014, this caption included the assets received from the British cooperation that were dedicated to the Ebola treatment centre. In 2015, as specified, this caption comprises the net carrying amount of the buildings, installations and other assets allocated to the Cardiology Centre in Khartoum and the Paediatric Centre in Port Sudan.

The third-party assets held by the Charity include Euro 104,635 representing the future lease instalments payable in relation to the assets (printers/photocopiers) held under operating leases.

Contingencies include the bank guarantees given by Banca Popolare di Sondrio, amounting to Euro 95,000 in favour of Centro Direzionale Valtorta S.r.l. and on behalf of the Charity in order to guarantee rental payments for the offices in Milan, to Euro 8,374 for the Venice offices, to Euro 9,000 for the rental of premises used as an information point in Turin, to Euro 837,786 in favour of the Ministry of Foreign Affairs, and Euro 14,875 for the Novate warehouse and a Christmas stall.

→ INFORMATION ABOUT INCOME STATEMENT ITEMS

GENERAL INFORMATION

The form and content of the income statement for the year ended 31/12/2015 are discussed below:

INSTITUTIONAL ACTIVITY

A - Fund raising: this caption groups the accounts relating to grants and donations received by the Charity, the raising of funds, the disposal of assets received following donations and legacies, and the income from commercial activities;

B - Fund-raising costs: this caption groups the accounts relating to the direct cost of fund-raising activities and the management of commercial activities;

C - Cost of current missions: this caption groups the direct costs incurred on current missions, including medicines, hospital materials and directly-related services, the personnel employed and the depreciation of the fixed assets used on current missions;

D - Cost of publications, cultural activities and management of local groups: this caption groups the costs of the institutional activity carried out by the Charity, which principally includes the cost of the various publications produced by Emergency, the organisation of cultural events and training courses, the management of local groups and the personnel dedicated to this sector.

NON-INSTITUTIONAL ACTIVITIES

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

F - Financial income and charges: this caption principally comprises the sum of the exchange gains and losses recognised and the interest income and expense recorded;

G - Non-recurring income and expense: this caption principally comprises the capital gains and losses recognised on the disposal of assets, as well as the out-of-period income and expenses recorded;

H - Income taxes for the year: this caption reflects the tax charge for the year.

The income statement is summarised below:

Caption	Prior year	Current year	Change
A - Institutional activity - Fund raising	38,902,483	51,936,291	13,033,808
B - Institutional activity - Fund-raising costs	2,259,643	2,304,243	44,600
C - Institutional activity - Costs for current missions	26,072,716	37,418,355	11,345,639
D - Institutional activity - Cost of publications, cultural activities and management of local groups	1,760,112	1,577,112	-183,000
E - Cost of general support activities	2,561,499	3,091,886	530,387
F - Financial income and charges	340,404	933,734	593,330
G - Non-recurring income and expense	-408,188	-424,409	-16,221
H - Income taxes for the year	53,921	66,402	12,481
TOTAL	6,126,808	7,987,616	1,860,808

A - INSTITUTIONAL ACTIVITY - FUND RAISING

Caption	Prior year	Current year	Change
A.1 Donations and grants	21,745,076	30,994,576	9,249,500
A.2.a Income from fund-raising activities - tax allocation	10,360,132	11,946,611	1,586,479
A.2.b Income from fund-raising activities - other	1,585,774	2,266,327	680,553
A.3 Income from disposal of bequeathed or donated assets	2,903,347	4,330,294	1,426,947
A.4.a Income from commercial activities - sale of goods	2,280,094	2,359,071	78,977
A.4.b Income from commercial activities - provision of services	28,059	39,411	11,352
TOTAL	38,902,483	51,936,291	13,033,808

Total funds raised in 2015 amounted to Euro 51,936,291, following an increase of Euro 13,033,808 with respect to the prior year.

The above amounts comprise donations, grants, income deriving from cash bequests and the disposal of fungible assets and property received by the Charity following donations or legacies, as well as income from commercial activities.

In particular, the donations and grants received during 2015 comprise the sum of the following captions:

- A.1 Donations and grants;

- A.2.a Income from fund-raising activities - tax allocation;

- A.2.b Income from fund-raising activities - other;

and total Euro 45,207,514, following an increase of Euro 11,516,533 with respect to the prior year.

The sources of the funds raised and the existence of any restrictions are analysed below:

Type of donor	31/12/14		31/12/15	
	Unrestricted	Restricted	Unrestricted	Restricted
Natural persons	4,495,443	2,069,282	5,433,980	1,914,528
Income tax allocations	10,360,132	0	11,946,611	0
Legal persons	474,562	887,470	112,850	1,127,904
Local authorities	7,362	8,408	14,507	42,650
Other bodies	56,310	562,386	72,781	246,437
Foundations	656	114,800	2,150	254,523
Foreign	163,985	701,036	170,032	283,663
Fund-raising initiatives	158,689	1,471,527	127,558	2,191,642
Cards	360,810	108,159	434,329	93,007
Christmas donations	0	156,441	0	115,477
Fondazione Emergency grant	0	0	0	0
International institutional donors	0	5,133,799	0	13,505,250
Contributions from sale of goods	226,683	308,078	9,259	330,003
Contributions from provision of services	175,680	10,067	0	3,180
Membership fees	15,750	0	18,750	0
Kurdistan funding - prosthetics	0	131,700	0	57,599
Sudan funding - Khartoum	0	3,591,506	0	4,390,244
Sudan funding - Port Sudan	0	52,698	0	62,848
Goderich funding	0	435,112	0	666,485
Afghanistan funding	0	1,146,933	0	1,230,869
Puglia Region grant	0	305,519	0	338,278
Libya funding	0	0	0	10,122
TOTAL	16,496,062			17,194,920
TOTAL 2015 (Restricted+Unrestricted)				45,207,514

The above data show that in 2015, once again, the Charity has essentially funded activities from its own initiatives and, increasingly with respect to prior years, from supra-national entities (grants from the governments of Sudan, Afghanistan, Sierra Leone, Libya, the Kurdistan Department of Health, the Puglia Region and other funds from the United Nations, the European Union and other international bodies).

Donations and grants from independent sources (other than governmental authorities) amounted to 85.05% of the total.

Income from membership fees reflects the contributions made by the Charity's 124 members (as of 31/12/2015).

Income from the sale of fungible assets and property received by the Charity following legacies and donations, classified in caption A.3 - Income from the sale or disposal of assets deriving from legacies and donations, Euro 4,330,294, was Euro 1,426,947 more than in the prior year. This increase was due to the disposals made during the year, as well as to the increase in contributions in kind received from legacies and donations.

The sources of these funds and the existence of any restrictions are analysed below:

Source of donations	31/12/14		31/12/15	
	Unrestricted	Restricted	Unrestricted	Restricted
Income from disposal of bequeathed property	462,301	0	1,636,726	0
Grants, legacies and donations in kind	2,161,946	150,000	1,172,753	0
Gains from disposal of bequeathed/donated property	129,100	0	1,520,814	0
TOTAL	2,753,347	150,000	4,330,294	0
TOTAL 2015 (Restricted+Unrestricted)				4,330,294

Income from commercial activities, classified in captions A.4.a - Income from commercial activities - sale of goods and A.4.b - Income from commercial activities - provision of services, Euro 2,398,482, was Euro 90,329 more than in the prior year.

Members will recall that Emergency obtained a VAT number in July 2009 to establish as a (supporting) commercial activity the sale of goods in support of its institutional objectives. This activity involves the sale of gadgets, party favours and other promotional items via the website and the organisation of market stalls. This caption also includes income from sponsorships, which is classified as part of the funds raised from institutional activities.

The sources of the funds raised and the existence of any restrictions are analysed below:

Source	31/12/14		31/12/15	
	Unrestricted	Restricted	Unrestricted	Restricted
Revenue from party favours	0	482,127	0	539,402
Revenue from gadgets	527,229	0	484,992	0
Revenue from Christmas gadgets	0	150,770	0	198,535
Revenue from Christmas shops	0	945,619	0	1,033,986
Revenue from gifts to Christmas shops	0	174,001	0	101,757
Sponsorships	7,992	0	10,210	0
Royalties	5,719	0	4,086	0
Authorship rights	717	0	14,000	0
Teaching services	0	0	10,618	0
Theatrical events	13,631	0	497	0
Revenues from other sales	348	0	400	0
TOTAL	555,636	1,752,517	524,802	1,873,680
TOTAL 2015 (Restricted+Unrestricted)				2,398,482

Funds raised are analysed by their specified purpose below:

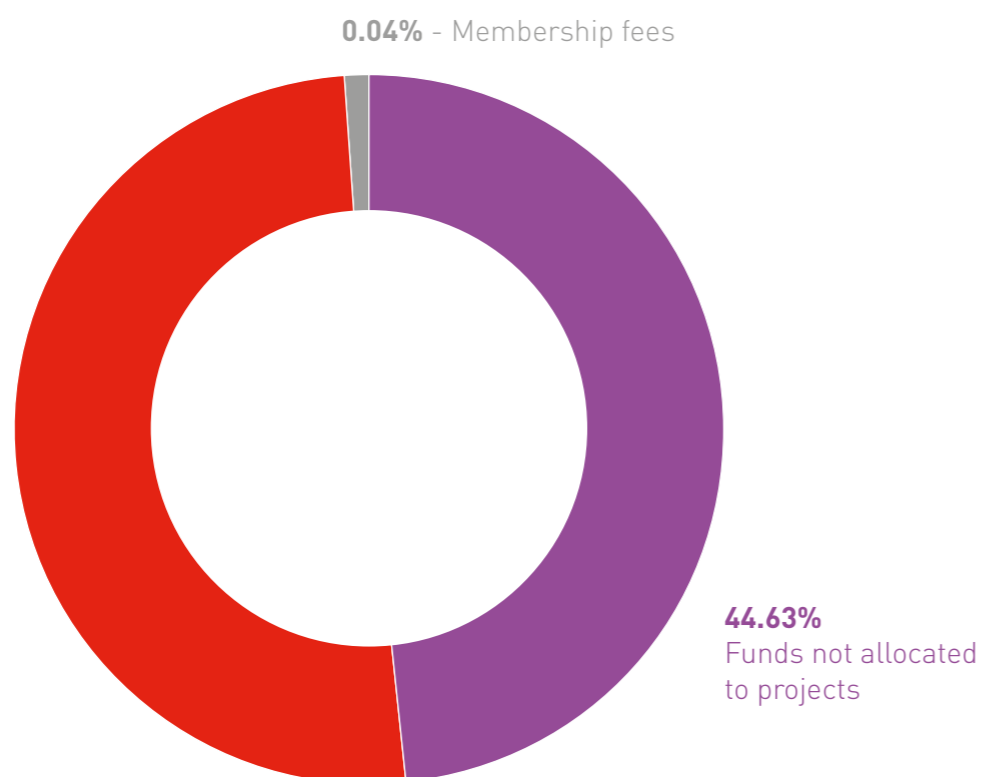
Caption	31/12/14	%	31/12/15	%
Membership fees	15,750	0.04%	18,750	0.04%
Funds allocated to projects	19,097,436	49.09%	28,738,387	55.33%
Funds not allocated to projects	19,789,296	50.87%	23,179,153	44.63%
TOTAL	38,902,482	100%	51,936,291	100%

The following charts analyse the funds raised by specified purpose, distinguishing between restricted funds and unrestricted donations.

Given the marked increase during the year in the grants received that are restricted to specific projects supported by the Charity, it is deemed appropriate to analyse the allocation of these funds in the following table:

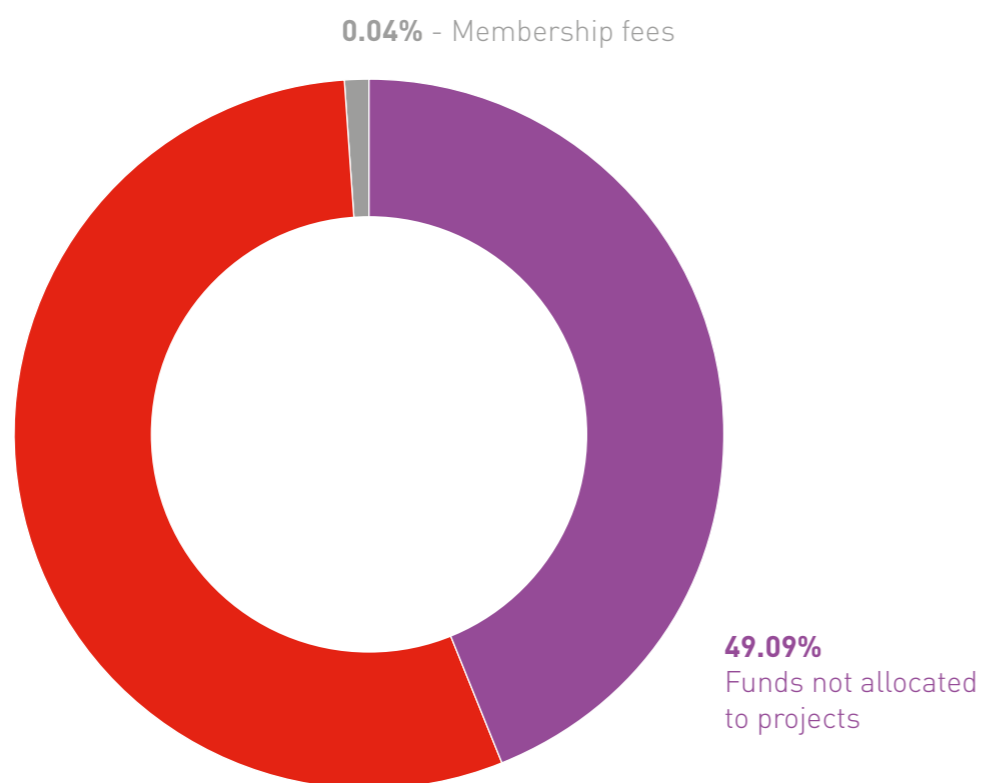
2014 /

50.87%
Funds allocated
to projects



2015 /

55.33%
Funds allocated
to projects



Projects	31/12/14	31/12/15
Iraq - rehabilitation centre	19,334	160,764
Iraq - refugees and displaced persons camps	24,540	90,718
Iraq - grant from Kurdish authorities	131,700	57,599
Iraq - camps for refugees and displaced persons (institutional funds)	221,957	2,522,979
Afghanistan	2,108,483	865,665
Afghanistan government funding	1,146,933	1,230,869
Afghanistan (institutional funds)	1,980,827	2,619,879
Cambodia	0	0
Sierra Leone - Goderich	696,985	640,738
Sierra Leone government funding	435,112	657,071
Sierra Leone (institutional funds)	-	1,394,308
Ebola treatment centres	1,326,061	401,238
Government funding for Ebola	-	9,415
Ebola treatment centres (institutional funds)	1,904,428	4,839,605
Sudan - Khartoum Cardiology Centre	1,956,570	1,264,109
Sudan - Mayo	99,693	102,984
Sudan - Mayo (institutional funds)	214,555	0
Sudan - Nyala	3,730	3,420
Sudan - Sudanese government grant	3,591,506	4,390,244
Port Sudan	25,577	29,747
Port Sudan (institutional funds)	339,347	543,812
Port Sudan - Sudanese government grant	52,698	62,848
Central African Republic - Bangui	1,029,147	329,132
Central African Republic - Bangui (institutional funds)	309,196	1,171,087
Italy Programme - medical centres	1,007,339	4,339,041
Italy Programme - Puglia regional grant	305,519	338,278
Italy Programme - EIF grant	163,490	0
Italy Programme (institutional funds)	-	266,203
Libya	355	14,449
Libya - government grant	-	10,122
Libya (institutional funds)	-	147,378
Nepal	-	199,688
Uganda	2,356	35,000
TOTAL	19,097,436	28,738,387

Analysis of the above data with respect to the prior year highlights a number of differences in the allocation of funds to projects. As an example, there has been a marked increase in funds dedicated to the Ebola treatment centre and the clinics established for the migrants project.

B - INSTITUTIONAL ACTIVITY - FUND-RAISING COSTS

Caption	Prior year	Current year	Change
B.5 Cost of organising fund-raising activities	984,438	1,149,150	164,712
B.6 Cost of commercial activities	1,180,379	1,227,882	47,503
B.7 Change in inventories of materials for fund-raising activities	94,826	-72,788	-167,614
TOTAL	2,259,643	2,304,243	44,601

The costs incurred to organise fund-raising activities have increased by Euro 44,601 to Euro 2,304,243.

The costs incurred on the management of commercial activities have increased by Euro 47,503 to Euro 1,227,882. These costs principally comprise the purchase or production of gadgets and purchases for the Emergency stalls organised during the Christmas period. The incidence of these costs with respect to the corresponding income, 51.19%, was essentially in line with that reported in the prior year.

Overall, the costs of fund-raising and commercial activities were Euro 44,601 higher than in the prior year. In proportional terms, this rise was much lower than the growth in the related income. Income includes Euro 989,631 deriving from the Partita del Cuore (charity football match between Italian singers and the Emergency all-stars team), which was held in suspense until 2015 and derives from costs incurred in 2014.

C - INSTITUTIONAL ACTIVITY - COSTS FOR CURRENT MISSIONS

Caption	Prior year	Current year	Change
C.8 Cost of medicines and healthcare materials	4,972,347	5,566,442	594,095
C.9 Cost of prosthetic materials	267,002	152,423	-114,579
C.10 Cost of foods and general supplies	1,395,201	2,124,113	728,912
C.11 Cost of other materials	910,053	1,347,454	437,401
C.12 Cost of services	4,976,599	6,123,343	1,146,744
C.13 Cost of leases and rentals	675,404	1,095,599	420,195
C.14 Payroll costs	11,448,684	17,126,549	5,677,865
C.15 Other costs of current missions	3,773	10,864	7,091
C.16 Depreciation, amortisation and impairment	2,998,100	3,713,705	715,605
C.17 Change in inventories	-1,574,448	157,863	1,732,311
TOTAL	26,072,716	37,418,355	11,345,640

During 2015 the Charity was active in Afghanistan, Sierra Leone, Iraq, Sudan, the Central African Republic, Libya and Italy. The objectives of the missions and how they are carried out are summarised in the tables presented in the report on operations.

The cost of current missions charged to the income statement, Euro 37,418,355, was Euro 11,345,640 greater than in the prior year. This increase was principally due to the cost of personnel employed on current missions, which rose during the year following the start-up of new projects in Iraq, Libya and Sierra Leone, as well as Italy Programme.

On average, every month, about 130 international persons are employed on current missions.

The costs incurred on the various missions in Italy and abroad are analysed in the tables presented in the report on operations.

The cost of services includes a total of Euro 508,769 relating to collaborators who are registered for VAT (professional providers of healthcare and other services).

This classification has been adopted, rather than recognise the related charges as payroll costs, for consistency with Italian accounting standards.

D - INSTITUTIONAL ACTIVITY - COST OF PUBLICATIONS, CULTURAL ACTIVITIES AND MANAGEMENT OF LOCAL GROUPS

Caption	Prior year	Current year	Change
D.20 Cost of purchasing and producing materials for information and cultural activities	284,022	246,270	-37,752
D.21 Cost of services	782,034	566,833	-215,201
D.22 Cost of leases and rentals	93,475	155,440	61,965
D.23 Payroll costs	493,694	585,985	92,291
D.24 Other cultural activity costs	9,864	10,358	494
D.25 Depreciation, amortisation and impairment	1,133	6,230	5,097
D.26 Change in inventories	95,889	5,997	-89,892
TOTAL	1,760,112	1,577,112	-182,998

Caption D.20 - cost of purchasing and producing materials for information and cultural activities - includes the costs incurred on cultural activities that, in the main, consist of organising meetings and conferences, as well as publishing the Charity's quarterly magazine.

Caption D.21 - cost of services - includes the cost of providing information and of organising the Emergency national conference, which is held annually. This caption also includes the cost of managing the local groups and the donation of radio-television advertising, which is recognised both as income and as a cost. In addition, the total includes Euro 52,593 in relation to collaborators who are registered for VAT.

There are a total of 3,500 volunteers throughout the country, organised into 170 local groups. They all have ID badges and work actively to promote a culture of peace and to raise funds in support of the Charity.

During 2015 the Charity was able to count on 350 paid personnel, comprising 148 employees and 159 collaborators (under freelance contracts), as well as 2 professional collaborators and 41 expatriate foreigners. In addition, 3 interns worked on an unpaid basis.

The Milan office has 91 paid personnel, including 85 employees, 4 collaborators and 2 professional collaborators, while the Rome office has 12 paid personnel, including 11 employees and 1 collaborator working on a project basis. In addition, there are 6 employees and 1 collaborator working on the coordination of Italy Programme, 9 employees at the Palermo Clinic, 3 employees and 4 collaborators at Marghera, 2 employees and 6 collaborators at Polistena, 2 employees and 4 collaborators at Castel Volturno, 2 employees and 6 collaborators at Ponticelli, 2 collaborators at the Sassari desk, 2 employees and 6 collaborators at the Umberto I Welcome Centre in Siracusa, and 4 employees and 14 collaborators operating the mobile clinics, and 14 employees working on humanitarian missions abroad. In addition to the support facility personnel, about 144 paid international operators (doctors, nurses, administrators and logistics staff) were constantly employed in foreign hospitals throughout the year.

The Milan office benefited from continuous support from about 89 volunteers, while Rome benefited from about 29 volunteers; about 70 volunteer doctors and nurses worked at the Palermo Clinic, about 70 at the Marghera Clinic, and 5 at the Polistena Clinic. In addition, 20 (non-medical) volunteers worked at the Sassari information desk.

The total cost of this caption, Euro 1,577,112, was Euro 182,998 lower than in the prior year.

E - COST OF GENERAL SUPPORT ACTIVITIES

Caption	Prior year	Current year	Change
E.29 Cost of advertising materials and stationery	10,482	29,050	18,568
E.30 Cost of services	783,000	871,026	88,026
E.31 Cost of leases and rentals	314,053	481,853	167,800
E.32 Payroll costs	1,341,501	1,557,405	215,904
E.33 Other costs of support facilities	10,282	17,047	6,765
E.34 Depreciation, amortisation and impairment	102,180	135,507	33,327
E.35 Change in inventories of support materials	0	0	0
TOTAL	2,561,498	3,091,886	530,390

The cost of support activities was broadly in line with the prior year at 6.23% (2014: 6.99%) of the funds raised (net of related expenses), confirming the efficiency with which internal resources are managed.

Caption E.30 – cost of services - includes Euro 37,135 relating to personnel who are registered for VAT. This classification is consistent with the requirements of Italian accounting standards.

Support activities remain flexible overall. The large majority of personnel are employed, while recourse is also made to freelance and professional persons for specific operational needs. Interns and persons on civilian service are also used to the extent allowed by law. The contribution made by voluntary workers is also particularly strong.

This caption also includes personnel-related costs, the rental of the offices in Milan and Rome, and related guarantee deposits, as well as the cost of utilities.

Telephone charges are particularly significant, due to the international communications required with current missions and the calls made in Italy to raise funds and provide operational support.

The members of the board of directors do not receive remuneration for their work as directors. Certain directors receive remuneration for the other work they perform for the Charity, as employees or collaborators, and sometimes their direct travel expenses are reimbursed when incurred in the performance of their duties.

The 2015 emoluments of the Board of Statutory Auditors are estimated to total Euro 27,810.

These fees are consistent with the professional tariffs established by the Italian Accounting Profession, based on the total funds of the Charity.

F - FINANCIAL INCOME AND CHARGES

Caption	Prior year	Current year	Change
F.39 Other financial income - interest income	2,337	10,159	7,822
F.39 Other financial income - exchange gains on the transfer of funds	391,355	1,581,454	1,190,099
F.40 Interest and other financial charges - interest on short-term loans	2,810	1,590	-1,220
F.40 Interest and other financial charges - exchange losses on the transfer of funds	50,479	656,289	605,810
TOTAL	340,404	933,734	-593,331

Net of withholding taxes, bank interest income and the interest from fixed-income securities amounted to Euro 10,159.

Net exchange gains on transactions in the various currencies used by the Charity amounted to Euro 925,165.

All the financial income and charges reported in the income statement arose in the ordinary course of operations, with the exclusion of any speculative or investment activity.

The mission accounts are translated to Euro using the average monthly exchange rates published by the Bank of Italy. The exchange differences generated are recorded every month.

G - NON-RECURRING INCOME AND EXPENSE

Caption	Prior year	Current year	Change
G.41 Income - other	21,134	93,441	72,307
G.42 Expense	429,322	517,851	88,529
TOTAL	-408,188	-424,409	-16,222

Out-of-period income principally comprises rebates on healthcare materials recognised by suppliers during 2015, but relating to prior years, as well as - but to a much lesser extent - the effect of reconciling the cash balances held by current missions.

Non-recurring expense mainly relates to out-of-period charges and capital losses incurred on the sale of donated property.

Net non-recurring expense amounted to Euro 424,409.

Income taxes for the year - tax relief

Solely on a supporting basis, Emergency has carried out commercial activities since 2009 and these give rise to the taxable income of the Charity.

The IRAP charge for 2015, Euro 47,147, was calculated with reference to the net value of production generated by the Charity. In particular, this tax was calculated on the related payroll and freelance collaboration costs, as well as on the related temporary work carried out in Italy. In addition, the IRAP on commercial activities is calculated by deducting from the related revenues a portion of costs determined by comparing commercial revenues with the total revenues of the Charity. The tax relief available in relation to IRAP was discussed earlier, in the related section of the introduction to these explanatory notes.

The corporate tax charge (IRES) for 2015 amounted to Euro 19,255. This relates to the imputed income on the property held by the Charity, the authorship rights earned and the interest income earned on current accounts held with foreign banks.

Further information about payroll costs

In order to provide more complete information about the payroll costs incurred by the Charity, the total costs incurred and spread among the various captions are summarised in the following table:

Caption	Prior year	Current year	Change
Remuneration of employees	2,406,891	3,065,358	658,467
Remuneration of collaborators	85,800	94,972	9,172
Remuneration of expatriates and Italy Programme personnel	4,653,919	5,909,785	1,255,866
Remuneration of local personnel	4,383,744	8,115,456	3,731,712
Social security contributions	1,142,545	1,334,150	191,605
Insurance premiums	316,558	323,977	7,419
Leaving indemnities	479,786	208,902	-270,884
Other costs	362,732	665,751	303,019
TOTAL	13,831,974	19,718,351	5,886,376

Overall, the payroll costs incurred during 2015 were Euro 5,886,376 greater than those incurred in the prior year.

A number of employees have opted to make supplementary pension payments and, accordingly, the provision for leaving indemnities indicated in balance sheet captions C.I.8 and C.II.6 is stated net of the related amounts.

Events occurring subsequent to the reporting date

As mentioned, the Tax Authorities had not published by the reporting date the list of amounts assigned to charities following allocation of 5/1000ths of the 2013 income taxes reported in the income tax declarations for 2014.

On 12 April 2016, the Tax Authorities published the above list of 2014 allocations (from 2013 income taxes) to charities and authorised voluntary organisations. Emergency is listed as the recipient of Euro 13,896,002.29, including Euro 13,176,396.89 allocated specifically by the taxpayers concerned and Euro 719,605.40 assigned proportionally from the general pool.

Following this assignment, a bank has agreed to advance the related amount by opening a line of credit that will be drawn down, if necessary, depending on the financial requirements that arise during the year.

The Chairman of the Board of Directors

Cecilia Maria Strada



AUDITORS' OFFICE / REPORT OF THE BOARD OF STATUTORY AUDITORS ON THE FINANCIAL STATEMENTS AS OF 31 DECEMBER 2015

To the Members,

The financial statements presented to us by the Board of Directors are summarised below on a comparative basis:

		2014	2015
Balance Sheet	Euro		
Total ASSETS	Euro	31,973,569	38,033,936
Total LIABILITIES	Euro	14,768,974	8,437,821
Total funds of the Charity	Euro	17,204,595	29,596,115
Total liabilities and funds of the Charity	Euro	31,973,569	38,033,936
Income Statement	Euro		
Value of production	Euro	38,902,483	51,936,291
Cost of production	Euro	-32,653,969	-44,391,597
Difference between value and cost of production	Euro	6,248,514	7,544,694
Non-institutional activities	Euro	-67,784	509,325
Result before taxes	Euro	6,180,730	8,054,019
Taxes	Euro	-53,921	-66,402
	Euro	6,126,809	7,987,616

Results for the year

Pursuant to art. 2477, para. 4, the Charity has appointed the Board of Statutory Auditors to supervise its administration and carry out the legal audit of the accounts. The report on our work during the year ended 31 December 2015 is presented below.

The financial statements have been prepared in accordance with the principle of economic relevance, applied on an accruals basis, and in compliance with current laws and the accounting standards and recommendations issued by the Italian Accounting Profession. As stated in our reports on the financial statements for prior years, we concur with the exceptions described by the directors in the explanatory notes.

Despite the strategic planning difficulties caused by the unclear regulations governing management of the 5/1000ths allocation of income taxes, the Board of Statutory Auditors confirms that, by careful cost control, the Charity has managed to generate a surplus of Euro 7,987,616 that guarantees the continuity of its work. The Board of Statutory Auditors recognises that the Charity has pursued its activities in a manner that provides the usual high level of services.

We confirm that, once again, during 2015 the Charity received almost all of its resources from private sources and that the Board of Directors is continuing work to improve analysis of the various sources of income.

In particular:

WITH REGARD TO THE LEGAL AUDIT OF THE ACCOUNTS

The Board of Statutory Auditors has carried out the legal audit of the accounts of the Charity as of 31 December 2015. The directors are responsible for preparing the financial statements, while the Board of Statutory Auditors is responsible for expressing its professional opinion based on the legal audit of the accounts.

The audit was carried out in accordance with the standards established for the legal audit of the accounts. In accordance with these standards, the audit was planned and carried out in order to obtain all the information needed to determine whether or not the financial statements contain significant errors and, overall, are reliable. The audit process includes an examination, on a sample basis, of the evidence supporting the balances and information contained in the financial statements, as well as an assessment of the adequacy and fairness of the accounting policies adopted and the reasonableness of the estimates made by the directors. We believe that the work we performed provides a reasonable basis for the expression of our professional opinion.

The balance sheet and income statement present prior-year comparative information and a summary operating statement has also been prepared.

Based on the checking and verification work performed, including the circularisation of certain balance sheet captions, we confirm that the accounting records are kept properly and that the financial statements presented for your examination agree with the underlying accounting records. In terms of their form and content, the financial statements have been prepared in accordance with current statutory requirements, applying the criteria described in the explanatory notes.

The individual balance sheet accounts have been measured on a prudent, going-concern basis, having regard for the economic functions of the assets and liabilities considered.

Income and charges have been recognised in the income statement on an accruals basis.

Intangible fixed assets are recorded with reference to the costs incurred and amortised over their estimated useful lives and, in any case, within the time limits envisaged in art. 2426 of the Italian Civil Code.

Intangible fixed assets are stated net of the related accumulated amortisation charged on assets with a finite useful life.

No additional value adjustments have been recorded, beyond the established amortisation charges. In particular, it has not been necessary to make any of the impairment adjustments envisaged in art. 2426, point 3, of the Italian Civil Code.

The total funds of the Charity include the surpluses accumulated in prior years. The total funds of the Charity are analysed in detail, as required by art. 2427, point 7-bis, of the Italian Civil Code.

The Board of Directors has updated the amounts recorded in the Mission Funds, which are determined on a prudent basis having regard for possible future

liabilities in relation to activities in progress or due to start. The total amount set aside, Euro 5,038,000, is consistent with the commitments accepted by the Charity.

Other payables are stated at nominal value, which corresponds to their expected settlement value.

We confirm that the accruals and deferrals have been calculated properly.

In conclusion, in our opinion, the financial statements agree with the legal books and accounting records and, taken as a whole, fairly represent the financial position and results of operations of the Charity as of and for the year ended 31 December 2015. Accordingly, we express our opinion in favour of approving the financial statements presented by the Board of Directors, including the proposed allocation of the surplus.

WITH REGARD TO THE LEGAL SUPERVISION

We have monitored compliance with the law, the charter and the principles of proper administration.

We were promptly informed about the decisions of the Board of Directors, whose meetings were held in compliance with the charter and the legislation that governs their functioning. Accordingly, we are able to provide reasonable assurance that the resolutions adopted comply with the law and the charter of the Charity, are not obviously imprudent, risky, in potential conflict of interest or likely to jeopardise the total funds of the Charity.

During the periodic checks performed, the directors provided us with information about the general results of operations and the outlook for the future, as well as about the most significant transactions, in terms of their nature and scale, carried out by the Charity. We can therefore provide reasonable assurance that the actions taken comply with the law and the charter of the Charity, are not obviously imprudent, risky, in potential conflict of interest, in contrast with the resolutions adopted at Members' Meetings or likely to jeopardise the total funds of the Charity.

We have obtained knowledge about and monitored the adequacy of the organisational structure of the Charity, partly by obtaining information from functional managers, and we have no particular observations to make in this regard.

We have assessed and monitored the adequacy of the administrative and accounting system and its reliability in presenting fairly the results of operations, both by obtaining information from functional managers and by examining the documents held by the Charity. We have no particular observations to make in this regard.

We have checked that the financial statements are consistent with the facts and information that came to our attention during the performance of our work and have no observations to make in this regard.

The financial statements presented for your attention, prepared in accordance with the formats envisaged in articles 2424 and 2425 of the Italian Civil Code, and the provisions of article 2427, comply with the regulations contained in articles 2423 and 2423-bis. They also take appropriate account of the provisions of articles 2424-bis and 2425-bis regarding the treatment of the individual balance sheet accounts and the recognition of revenues, income, costs and charges in the income statement.

Following the checks performed on the financial statements, we can also confirm that:

- the financial statement captions have been measured prudently, on the assumption that the activities of the Charity will continue normally;
- the criteria used to measure the financial statement captions are consistent with the provisions of article 2426 of the Italian Civil Code and, furthermore, with those adopted in the prior year;
- costs are recognised in the financial statements on an accruals basis;
- surpluses are only recognised in the financial statements if they have actually been realised by the reporting date;
- the results for the year take account of all losses, even if they only became known subsequent to year end;
- the explanatory notes prepared by the Board of Directors pursuant to articles 2423 et seq. of the Italian Civil Code and, in particular, article 2427, also contain additional information deemed necessary for the sake of completeness, including information of a fiscal nature.

No complaints have been received pursuant to art. 2408 of the Italian Civil Code.

During our supervisory activities, as described above, no additional significant facts emerged that should be mentioned in this report.

To our knowledge, the directors did not make any exceptions to the rules governing the preparation of financial statements, as would be allowed by art. 2423, para. 4, of the Italian Civil Code.

We have checked that the financial statements are consistent with the facts and information that came to our attention during the performance of our work and have no observations to make in this regard.

Given that the documents examined by us do not highlight any structural problems that might affect the results for the year, we express our opinion in favour of approving the financial statements and the proposed allocation of the surplus for the year.

Milan, 13 June 2016

Flavia Corradi
Laura Pigoli
Mario Moiso



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To support EMERGENCY:

- **postal account in the name of** EMERGENCY, no. 28426203
- **bank accounts in the name of** EMERGENCY
 - with Banca Etica—IBAN IT 02 X 05018 01600 000000130130
 - with Banca Popolare dell'Emilia Romagna—IBAN IT 41 V 05387 01600 000000713558
 - with Banca Popolare di Milano—IBAN IT 35 T 05584 01600 000000067000
- toll-free number for **CartaSi** 800-667788 for donations using CartaSi, Visa and MasterCard
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