



EMERGENCY

FINANCIAL STATEMENT
OF 31 DECEMBER 2018



EMERGENCY is an independent Italian organisation established 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

Despite a radical change of attitude among much of the Italian public towards humanitarian crises and human rights abuses, EMERGENCY gave medical assistance to a rising number of war victims and poor people both in Italy and around the world in 2018.

In Iraqi Kurdistan, the battle to free Mosul ended. There were huge numbers of war victims in the surrounding area in need of prostheses, but unfortunately, we were unable to admit more than a few of them to our Rehabilitation and Social Reintegration Centre in Sulaymaniyah. EMERGENCY therefore began to study the feasibility of building a new rehabilitation centre in Mosul where prostheses could be produced.

In Afghanistan, 2018 saw yet another increase in the number of wounded civilians admitted to our hospitals: by 17% since 2017 and 225% since 2010, due to the worsening of the conflict in the country, and to mass casualties, which are attacks that wound or kill large numbers of people. Our hospital in Kabul dealt with 31 such incidents in 2018 alone, almost double the number for the previous year. After the new Maternity Centre in Anabah opened, and its patient capacity and paediatric outpatient check-ups increased, the number of patients admitted and treated rose significantly. The same is true of births, which now average 20 per day.

The worsening of the conflict in the south of the country resulted in an increase in wounded patients at EMERGENCY's Surgical Centre for War Victims in Lashkar-Gah. At the end of 2018, we began to enlarge, modernise and reorganise the hospital to cope with the greater flow of patients and improve operations with other hospitals. In all EMERGENCY's hospitals in Afghanistan, training courses are provided for local medical and surgical staff. These are always endorsed by national health authorities.

After five years working with the authorities in the Central African Republic, which led to us increasing the Complexe Pédiatrique's capacity to admit and treat people to such an extent that it became the referral centre for the entire country, EMERGENCY launched the gradual process of handing the facility over to the local health ministry in 2018, which was completed in November.

2018 also saw building work begin on the new Centre of Excellence in Paediatric Surgery in Entebbe, Uganda, designed in collaboration with Renzo Piano. Building and equipping the facility should be completed by early 2020.

EMERGENCY kept up its commitment to providing medical and socio-medical assistance in Italy throughout the year, for both Italians and migrants in need, despite the reduced number of landings by the latter. Operations were expanded by the addition of a new programme of psychological assistance for people in the province of Macerata, central Italy, which was suffering from the after-effects of an earthquake.

With regard to EMERGENCY's offices in Italy, 2018 saw the consolidation of the reorganisation plan and the financial plan to reduce costs and relaunch the

organisation, which began in 2012. A new, three-year strategic plan was defined. The 2018 financial year ended with a management surplus of €24,044, with a significant decline of around 13% in total funds raised since the previous year, due mainly to reduced contributions to specific projects. This amount is also net of donations received for the construction of the Centre of Excellence in Paediatric Surgery in Entebbe, Uganda, totalling €5,112,509, since the costs for this project were included in fixed assets under development. If these specific donations are included in the total for funds raised in 2018, the decline would be 3% since 2017. The financial year ended with a slight reduction in current assets and an increase in debts to suppliers of around €560,000, mainly due to supply for the construction of the new Centre of Excellence in Paediatric Surgery in Entebbe, Uganda. However, debts remained at a level considered to be consistent with costs sustained. Debt to banks showed a slight decrease compared to the loan requested in 2016 for renovating the new legal and operating headquarters on Via Santa Croce, Milan. The overall liquidity resulting from bank deposits, worth just over €18 million, was due to bank deposits to ongoing missions for current needs; bank deposits in Italy for paying expenses for missions in Italy and abroad; funds received from the outstanding liquidation for the 5x1000 campaign in 2016 (2015 financial year - The 5x1000 scheme enables any tax-payer to allot a portion of tax on their declared income to a charity); the outstanding sum from the accredited loan for building the new headquarters, and donations received at Christmas. These figures are of course included in the amounts in the current accounts as at 31 December 2018, which were later used to cover the financial needs of the organisation's activities in the first few months of 2019. The result for the financial year 2018, although less than that for 2017, is a figure that should be interpreted as an improvement, due to the increased efficiency in the way the organisation uses funds for its activities.

The organisation achieved another longstanding aim in 2018 when it produced its first sustainability report. The document deals with some of the main topics identified by EMERGENCY's stakeholders, who are involved in analysing the sustainability of the organisation's work.

The document is available at:
en.emergency.it/sustainability/.



ACTIVITIES OUTSIDE ITALY

IRAQ PROGRAMME

REHABILITATION AND SOCIAL REINTEGRATION CENTRE IN SULAYMANIYAH

Since 1998, EMERGENCY has been running the Rehabilitation and Social Reintegration Centre in Sulaymaniyah, where prostheses and orthoses are produced and fitted for landmine victims, war casualties and patients with disabilities.

The centre is the only specialist, free facility in the region. Over the years, it has become a referral point for patients from other areas of Iraq and receives some patients from neighbouring regions. In 2017, 31 patients came from Iran, three from Syria and 369 (57% of the total) from other regions of the country, specifically Mosul (39%), Kirkuk (5%), Baghdad (4%) and Diyala (4%).

To guarantee those wounded in Mosul access to rehabilitative treatment and artificial limbs, EMERGENCY began collaborating with the local government rehabilitation centre in October 2018. Due to the fighting, production capacity for artificial limbs was strained, prohibiting war victims from getting what they needed. According to the authorities, these victims included more than 4,000 amputees. The project involves transferring patients to the Rehabilitation and Social Reintegration Centre in Sulaymaniyah at the end of their treatment, to have artificial limbs and orthopaedic devices fitted. Since the start of the project, 310 patients from Mosul have benefited from the centre's services, 75 of them under 18 years of age.

The referral project allowed us to monitor the prosthesis services provided to amputees by the Ninewa Directorate, which are constantly required. Unfortunately, the local government has not been able to meet the urgent medical needs of its people. From September to October 2018, an EMERGENCY team carried out a mission in Mosul to assess the possibility of opening a rehabilitation centre for producing prostheses, located in an area currently run by the Iraqi Red Crescent Society (IRCS). Talks are in progress about the terms of the operation, involving the relevant local authorities.

At the centre in Sulaymaniyah, EMERGENCY runs a programme of social reintegration, involving half-yearly professional training courses for patients who wish to take part. Thirty-seven such courses have been completed so far. Disabled people who complete the course, who number 587 so far, are given help financially and in terms of organisation for setting up cooperatives or workshops specialising in carpentry, tailoring, leatherwork, plumbing, electrics and producing PVC for indoor and outdoor fittings. Since the programme began, 376 such businesses have been set up.

EMERGENCY's social reintegration programme gives people their dignity back by helping them to overcome their disability and allowing them to support themselves and their families again.

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

Work at the centre in 2018, including the project for referring patients from Mosul to Sulaymaniyah, was partly financed by the World Health Organization (WHO), through a contribution of **€387,008.28**.

HEALTHCARE CENTRES FOR SYRIAN REFUGEES AND DISPLACED IRAQI PEOPLE

Faced with a massive presence of hundreds of thousands of Syrian refugees and displaced Iraqi people due to worsening violence and conflict in northern Iraq, EMERGENCY has broadened the scope of its intervention in the country. Since July 2014, EMERGENCY has opened seven healthcare centres offering free treatment to inhabitants of the camps for refugees and displaced people in Arbat, Ashti, Kalar, Khanaqin and later Qoratu and Tazade. From the beginning, EMERGENCY has handed over the centres as follows:

- 2015: Healthcare Centre in the camp for displaced Iraqi people in Khanaqin.
- 2017: Healthcare Centre in the camp for displaced Iraqi people in Qoratu.
- 2017: Healthcare Centre in the camp for Syrian refugees in Arbat.
- 2017: Healthcare Centre in the camp for displaced Iraqi people in Arbat.

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

In 2018, with the international community responding less and less to the humanitarian crisis, the population of the camps getting far smaller and the return plan in full swing, EMERGENCY reduced its work at the camps. On 9 September, the Healthcare Centre in Tazade was handed over to the local health authorities. On 1 August, the two Healthcare Centres at the camp in Ashti, which has 11,500 people, were merged into one facility. The other centre is currently used for logistics and as a stock room for medicine. Thanks to triage training and an efficient plan of action at the clinic, the heavy workload brought on by the great flow of patients has been managed and organised

More than 150 check-ups are provided every day and around 100 referrals are provided every week on average. In 2018, EMERGENCY assessed whether to partially resume its work at the camp for IDPs in Arbat. Due to the serious economic crisis that had affected the country, the authorities were struggling to meet the medical needs of the local community and displaced people. To provide basic treatment to the approximately 2,500 people who still live in the camp, EMERGENCY decided to set up triage and first-aid services at its Healthcare Centre in Arbat, as well as provide referrals to the Healthcare Centre in Ashti.

Urgent cases are stabilised and referred by ambulance to higher-level facilities in the city of Sulaymaniyah.

In 2018, EMERGENCY's staff carried out 97,930 examinations in the camps, encountering mainly respiratory problems and gastrointestinal, skin and urinary tract infections. The clinics have also become a point of reference for patients with chronic illnesses such as diabetes and hypertension, with a total of nearly 7,000 examinations over the course of 2018 (10% of total examinations).

The Healthcare Centres also provide pregnancy monitoring and postnatal check services, along with vaccination schedules and growth monitoring for children. The most serious cases are referred to second-tier medical facilities for further checks and possible admission. However, the referral system is not limited to urgent cases. Only 31% of the referrals made in 2018 were emergency cases; the remaining 69% were referred to second-tier facilities for further specialist examinations.

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

The local doctors and nurses working in the centres are often recruited from within the camps, trained and supervised by EMERGENCY's international staff, through an on-the-job training scheme designed to improve their technical skills.

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

In 2018, the following organisations partially funded activities:

- The Iraqi Humanitarian Pooled Fund (IHPF) provided €122,600 to the Healthcare Centres in IDP camps in Tazade.
- The European Civil Protection and Humanitarian Office (ECHO) provided €532,434.68 to the Healthcare Centres for IDPs in Ashti and Tazade, the Rehabilitation Centre producing prostheses in Sulaymaniyah, and the project for referrals from Mosul to Sulaymaniyah.
- The World Health Organization provided €196,032.53 to the Healthcare Centres in the IDP camps in Arbat and Ashti.

AFGHANISTAN PROGRAMME

PANJSHIR VALLEY

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

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

The workload of the adjacent Maternity Centre - opened by EMERGENCY in 2003 - has been constantly increasing in recent years. It has become a point of reference for women from the valley and neighbouring provinces, thanks also to the network of Primary Healthcare Centres in the region. The centre has recorded a further increase in hospital admissions, outpatient visits, surgeries and births. More than 20 babies a day are born in the centre. 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 EMERGENCY staff.

Faced with the growing needs of the local population, EMERGENCY decided to build a new Maternity Centre in order to provide the capacity for 7,000 births a year and gynaecological and neonatal services. The new facility was opened in December 2016. In 2018, several measures were taken to improve the management of neonatal services. Specifically, the number of bed spaces for neonatal treatment was increased from 26 to 44 and an isolation ward with four bed spaces was set up, as well as a ward for the 'kangaroo' technique for helping premature babies grow. Twenty-two new nurses were taken on and are currently being trained by international staff. An international neonatologist also arrived. The building that housed the former Maternity Centre was reorganised and the paediatric department expanded. It now includes an outpatient clinic, two wards, Accident and Emergency, an observation theatre, an isolation room, a pharmacy and guest quarters for local postgraduates in medicine. The former paediatric ward was used to increase the capacity of the surgical wards. The work will be completed in 2019 and will increase the capacity of the surgical departments from 36 to 56 bed spaces.

The hospital in Anabah has been recognised as a national training centre for specialisation in gynaecology, surgery and paediatrics. In 2017, seven gynaecology specialists, 13 paediatric specialists and 14 surgical specialists worked in the hospital, in rotation with EMERGENCY's hospital in Kabul. Two paediatric specialists completed their training in 2018

and became doctors.

Since 2012, the Afghan government has been helping to fund EMERGENCY's work in the Panjshir valley. The amount provided in 2017 was the equivalent of **€1,959,567.21**. 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 run a Surgical Centre for War Victims in Kabul. The hospital acts as a referral centre for a network of 20 First Aid Posts and healthcare centres in the region and in Kabul (in five prisons, a rehabilitation centre and two orphanages).

For seven years now, the conflict in the country has been worsening continuously, resulting in an increased number of war casualties in need of treatment. Security in the capital is deteriorating. In 2018, the province of Kabul recorded the highest number of civilian casualties, totalling 1,866, an increase of 2% on 2017.

In 2018, our staff dealt with 31 mass casualties – large single flows of wounded people – providing high-quality treatment to more than 530 people. On 27 January, we had our most challenging mass casualty yet. At 12.15pm, a bomb went off in an ambulance in the embassy district, killing the largest number of people in a single attack yet. Within a few hours, our staff had assisted 119 people.

Violence also scarred the parliamentary elections, held in October. Twenty explosions were recorded in the capital and more than 200 across the country. Our Surgical Centre received 50 wounded people. Two people died on arrival.

Our First Aid Posts provide crucial life-saving treatments for the provinces. Almost half of all the patients we treat come from First Aid Posts. Of particular note is the increase of 65% in referrals from First Aid Posts in Ghazni, due to the worsening conflict in the cities in summer and the take-over of the area by the Taliban.

In 2018, on average ten war casualties per day were admitted to the hospital in Kabul and one in three was a child. The 2018 figures show an increase of 17% since 2017 and 225% since 2010.

Thanks to the expansion of the surgical block and the increased number of beds, 20 operations a day are performed in the hospital in Kabul. Training local staff is one of the main priorities of all EMERGENCY healthcare facilities. In 2018, nine local specialists in surgery were employed on a rotation basis at the hospitals in Anabah and Kabul. One of them had finished his specialisation. Five were in their fifth year of specialisation, one in their third, two in their second, and five in their first.

In November 2018, EMERGENCY renewed its collaboration with the World Health Organization and the Ministry of Public Health to promote the

vocational training of local healthcare staff employed in high-risk provinces and districts. EMERGENCY organises courses on the stabilisation and management of patients affected by mass casualties, and managing pre-hospital patient care. Since the collaboration began in 2014, 557 people were trained in pre-hospital management and 204 in managing mass casualties and triage, while the course for managing trauma had 125 students.

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

- The OCHA Community Humanitarian Fund (CHF) provided **€300,409.90**, **€352,470.72** and **€757,037.38** for clinical work at the hospital and First Aid Posts in the Kabul area.
- The WHO provided two grants of **€99.989,69** for the 'Basic Life Support and Triage' course and one of **€103,733.96** for clinical work at the hospital and First Aid Posts in the Kabul area.

LASHKAR-GAH

The 'Tiziano Terzani' Surgical Centre for War Victims is in southern Afghanistan, in a region where the majority of the inhabitants are Pashtun (the ethnic group that constitutes approximately 40% of the Afghan population), in the city of Lashkar-Gah, the capital of Helmand province. The city, located about 100 km west of Kandahar, has a population of over 200,000 people.

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

The opening of the FAPs has brought effective hospital access to patients in areas particularly affected by the conflict but a long way from our 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 2018, the Surgical Centre saw a year-on-year increase of 13% in the number of patients treated for war wounds, due to the worsening of the conflict. In December 2018, to tackle the higher number of patients and improve management between hospitals, expansion, modernisation and reorganisation began at our facility. Specifically, a third operating theatre will be built. This will allow us to perform surgery every day and provide a room dedicated entirely to orthopaedic surgery.

The decreased safety in the region has had a considerable impact on our activities, not only reducing access for patients but also making it harder for us to run our First Aid Posts. Closed in May 2016, the FAP in Sangin was reopened in October 2018. The facility will provide access to life-saving traumatological treatment in one of the areas

hit hardest by the fighting. In 2018, six local post-graduates in surgery were hired at the Surgical Centre in Lashkar-Gah, three of whom were in their fifth year of specialisation, one in his fourth and two in their first.

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

- The WHO provided ECHO funds of **€338,459.23** for clinical work at the hospital and First Aid Posts in the Lashkar-Gah area.
- ECHO provided **€667,087.16** for upgrading the hospital, clinical work at the hospital and FAPs in the Lashkar-Gah area.
- The WHO provided **€197,464.26** for upgrading the hospital.

PRISON PROGRAMME AND NETWORK OF FIRST AID POSTS

In 2018, EMERGENCY continued to provide healthcare to prisoners in Kabul, at the Governmental Jail, Investigation Jail, Pol-e-Charki, Transition Prison, Female Jail and Juvenile Rehabilitation Centre.

EMERGENCY's healthcare clinics are the only facilities capable of guaranteeing treatment and assistance to patients in these institutions.

Two clinics at the Pol-e-Charki prison were moved to the ground floor of the building in 2018 to ensure better safety for healthcare staff working there.

EMERGENCY currently runs a network of 45 First Aid Posts and Primary Healthcare Centres in 11 provinces in the country, including clinics in prisons, which provide life-saving treatment and basic medicine to wounded and ill people even in the areas furthest from hospitals.

At the Primary Healthcare Centres, local medical staff, supervised by international staff, offer basic healthcare. In the First Aid Posts, they stabilise the wounded so that they can be taken to hospital safely. The Primary Healthcare Centres and First Aid Posts are linked to our hospitals by a 24-hour ambulance service and represent a referral system for a region with more than 10 million people.

In July, we opened a new FAP in Mehtarlam in the province of Laghman, one of the areas with the highest number of war casualties in Afghanistan. Helmand is another such area and is served by FAPs linked to the Surgical Centre in Lashkar-Gah. The new FAP refers patients to the Surgical Centre in Kabul.

SIERRA LEONE PROGRAMME

SURGICAL AND PAEDIATRIC CENTRE IN GODERICH

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

Since opening in November 2001, the Surgical Centre in Goderich, in the suburbs of the capital Freetown, has

become 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 to include traumatology, emergency surgery (for illnesses such as strangulated hernias and intestinal perforations) and, when there are no emergencies, elective surgery.

EMERGENCY's hospital in Goderich also has an endoscopic oesophageal dilation facility for the treatment of burns caused by swallowing caustic soda. Unfortunately, this kind of incident occurs very often amongst children as their parents use caustic soda to make soap at home. Since the programme began, we have helped more than 960 children.

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

In 2002, a Paediatric Centre was constructed in the hospital complex, to which inpatient wards were added in 2003. The children admitted mainly suffer from malaria, gastrointestinal and respiratory infections. The clinic is open six days a week and even on days when it is closed, it will provide immediate treatment for urgent cases, following appointments at the centre's surgical clinic. During waiting time, patients are given health promotion classes by staff. These are aimed at promoting good health practices and preventing the most widespread illnesses. Additionally, a nutritional programme has been running since 2005 for the children seen in the Paediatric Centre and, for their parents, a hygiene, health and nutritional education programme provides information on the symptoms of the main paediatric diseases and how to prevent them. The Surgical Centre received total accreditation from the West African College of Surgeons (WACS) in 2018 for training post-graduates in traumatology and orthopaedics. However, the hospital still suffers from a lack of local doctors.

The WHO estimates that there are just two doctors for every 100,000 people in Sierra Leone. Due to this lack of local doctors, in November we were forced to restrict admission criteria at our hospital in Goderich. For patients under 14, services remained the same, both in paediatrics and surgery, but others over that age were admitted only if their lives were at risk. However, all patients are given triage and referred to other facilities if necessary. In light of how important this work is, EMERGENCY is working with the local healthcare authorities to provide a more structured training course for medical workers from Sierra Leone. This will allow clinical work to carry on at our hospital and help create a class of medical workers for the country's future.

In 2015, we launched a three-year health education programme – 'Paediatric Healthcare in Sierra Leone: a Network for Service Deliveries and Coordination among Civil Society Organisations, Local Authorities and Government Institutions' – co-funded by the EU Delegation in Sierra Leone. The project supported the outpatient activities of the Goderich Paediatric Centre and promoted health education sessions in sixty

schools in the Western Area Rural District surrounding the capital, Freetown. The project was carried out in collaboration with the local health authority of the Western Area Rural District Council and with ‘Precious Gems Rescue Mission International’, a volunteer organisation in Sierra Leone.

Thanks to the EU’s regional fund AWARE and the project ‘Strengthening Surgical and Trauma Health Response in Two Most Affected Areas by Ebola in Sierra Leone: Port Loko and Western Area’, EMERGENCY opened two FAPs in areas where the health sector needed particular support. These were situated in Lokomasama, active from November 2015 to September 2017 – and especially badly hit by the epidemic – and Waterloo, active from February 2016. This was in order to increase surgical and traumatological services in the country and contribute to the reconstruction of the healthcare system, which had been brought to its knees by the Ebola epidemic.

In July 2018, work at the FAP in Waterloo was reorganised to fulfil its main purposes of first aid, stabilisation and referral for surgical emergencies and trauma patients. The reorganisation involved stopping basic medicine, which had begun after the Ebola crisis. Since its reorganisation, the FAP has been dedicated almost entirely to trauma patients and surgical emergencies, referring around 90 patients a month to the Surgical Centre in Goderich.

In 2018, the Sierra Leonean government gave a grant of **€360,527.30** to EMERGENCY’s hospital in Goderich, in recognition of the importance and value of the treatment provided by the organisation.

Over the year, the Surgical and Paediatric Centre in Goderich benefited from a range of funding:

- The European Union gave **€239,060.79** to partially support the Surgical and Paediatric Centre and two FAPs.
- Europe Aid gave **€89,259.95** to cover the costs of the health promotion programme at the schools in the Western Area Rural District and activities at the Paediatric Centre.

After the Ebola Treatment Centre in Goderich closed, the Sierra Leonean authorities asked EMERGENCY to continue its Ebola monitoring activities. These were initially carried out via support from the laboratory in the Princess Christian Maternity Hospital in Freetown. However, following the decision of the Sierra Leonean government to stop Ebola surveillance activities, laboratory activities are now carried out at the Goderich Surgical and Paediatric Centres.

These activities will remain on stand-by and will be carried out in case of a recurrence of the virus. This has allowed the pursuit of the two European project research activities (EbolaMoDRAD and FILODIAG) for the development of new Ebola virus rapid detection tools in collaboration with the Lazzaro Spallanzani National Institute for Infectious Diseases.

In 2018, a proposal for a project was made to the Innovative Medicines Initiative (IMI), an organisation that funded two EMERGENCY research projects in 2018. The new VHFMoDRAD project will begin in 2019 and last four years. It will allow us to carry out work that has until now been part of EbolaMoDRAD.

EMERGENCY will look at sample patients with suspected infectious diseases and carry out tests for rapid diagnosis in rooms set aside for the purpose at the Surgical and Paediatric Centre in Goderich. The project is not limited to the Ebola virus. It will also cover various types of viral haemorrhagic fevers.

SUDAN PROGRAMME

THE SALAM CENTRE FOR CARDIAC SURGERY AND THE REGIONAL PROGRAMME

In April 2007, EMERGENCY launched a regional cardiac surgery programme in Sudan and neighbouring countries. The core of this programme is the Salam Centre for Cardiac Surgery in Khartoum, which takes its name from the Arabic word for peace and provides free of charge treatment to patients suffering from congenital and acquired heart diseases that require surgery. Of particular significance are valvular illnesses of rheumatic origin, which affected 80% of patients in 2018.

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 and non-healthcare personnel. The objective is to train young Sudanese professionals to international standards, thus enhancing the country’s human resources. In 2018, 474 Sudanese personnel worked at the centre. Thanks to an agreement with the Federal Ministry of Health, the medical and nursing staff can be selected from doctors and nurses during their year of National Service.

In June 2017, the Sudanese Medical Specialisation Board recognised the hospital as a training centre for Sudanese doctors specialising in cardiology, heart surgery and anaesthetics, and for specialist nurses in intensive care. In 2018, the *Salam* Centre received its first specialists in cardiology and cardiac surgery when the specialisation programme began.

Patients, both adults and children, are transferred to the *Salam* Centre free of charge after being examined in EMERGENCY hospitals in Africa and Asia through regular screening activities carried out by our international cardiologists. Where there are no EMERGENCY facilities, our cardiologists perform screenings in local hospitals, in collaboration with local health authorities. The aim of missions is to select patients with heart diseases who need free surgery at the Salam Centre and carry out follow-ups on patients who have already been operated on. As part of the Regional Programme, there have been 114 screening missions in Sudan and abroad, and a total of 8,367 cardiological check-ups

In 2018, EMERGENCY carried out 13 screening missions in the Central African Republic, Nigeria, Djibouti, Afghanistan, Uganda, Eritrea, Burundi, Ethiopia, Iraq, Chad and Sudan, in the cities of Port Sudan (2) and Nyala. The programme referred 191 patients to the *Salam* Centre.

Since the start of operations until 31 December 2018, surgeries have been performed in Khartoum on patients from 30 other countries – Afghanistan (41), Burkina Faso (2), Burundi (70), Cameroon (1), Chad

(130), Eritrea (195), Ethiopia (194), the Philippines (1), Djibouti (31), Jordan (4), Guinea (2), Iraq (78), Liberia (1), Kenya (55), Nigeria (67), the Central African Republic (107), the Democratic Republic of the Congo (40), Rwanda (29), Senegal (4), Sierra Leone (85), Somalia (57), South Sudan (78), Tanzania (5), Togo (1), Uganda (121), Yemen (1), Zambia (8) and Zimbabwe (34) – and four Italian citizens temporarily living in Sudan.

The *Salam* Centre received funding amounting to **€1,828,458.66** from the local authorities in 2018 to support its work, paid in monthly instalments, including a refund for expenditure on electricity supply.

PAEDIATRIC CENTRE IN MAYO

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

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

To ensure complete coverage of maternal-infant health needs, the Paediatric Centre offers prenatal, postnatal, and family planning programmes. EMERGENCY also offers a vaccination programme, conducted in collaboration with the Ministry of Local Health. The programme allows children to complete the cycle of vaccines set out in international protocols and provides anti-tetanus vaccines for pregnant women.

EMERGENCY also runs an outreach programme at different points in the camp, in which Paediatric Centre personnel organise health education courses, carry out screening for malnutrition and provide antenatal care to pregnant women. Patients with suspected heart problems screened at the Mayo Paediatric Centre and in the outreach programmes are referred to the *Salam* Centre for Cardiac Surgery.

In recent years, the examinations performed at the centre and around the refugee camp have been backed up by home visits 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 30,000 children have been seen by EMERGENCY’s Community Health Promoters. In 2018, thanks to funding from the European Union and the Italian Agency for Development Cooperation (AICS), EMERGENCY further expanded its vaccination and preventive medicine programmes for women and children, and has expanded services that are specifically designed for women.

The project also provides health and nutritional education in the area around Mayo, including schools,

in collaboration with a local partner NGO called Mujaddidon. This includes cooking classes, held three times a week. These teach parents in the camp how to feed their children more healthily.

In 2018, activities at the centre were financed by:

- A contribution from the EU of **€123,342.77**.
- A grant of **€192,041.73** from Italian Agency for Development Cooperation (AICS).

PAEDIATRIC CENTRE IN PORT SUDAN

Clinical activities at the Port Sudan Paediatric Centre began on 26 December 2011. With funding from the Italian Ministry of Foreign Affairs and the Sudanese 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 cardiac patients living in the Red Sea state. Patients requiring heart surgery are transferred to the *Salam* Centre.

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

As part of the preventive medicine programme, patients are taught the importance of following the treatment and coming to follow-ups, in order to prevent their health from getting worse and ensure they recover. Preventive medicine for children and their families is not limited to the Paediatric Centre. It is provided among the local community through outreach work. Every Saturday, EMERGENCY’s staff visit an area, decided with support from local partners and popular committees, to bring the centre’s prevention and health promotion services to as wide a community as possible.

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

In July 2012, a vaccination programme was launched 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 undertake nursing placements at the EMERGENCY Paediatric Centre. In 2018, 34 nursing students took part in training at the centre.

The Paediatric Centre was co-funded by AICS, with contributions of **€240,827.86** (in combination with funding for the Paediatric Centre in Mayo) and **€26,617.27**. Since the beginning of clinical activities, the Paediatric Centre in Port Sudan has also been receiving funding from the Red Sea state health authority, which in 2018 equalled **€48,940.35**.

CENTRAL AFRICAN REPUBLIC PROGRAMME

PAEDIATRIC CENTRE IN BANGUI

Since 2009, the Paediatric Centre in Bangui, the capital of the Central African Republic, has offered free treatment to children under 14 years old.

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

The centre has a cardiology outpatient clinic where, in periodic missions, EMERGENCY's specialist international personnel carry out screenings for child and adult cardiac patients and refer those requiring heart surgery to the *Salam* Centre in Khartoum. By December 2018, a total of 114 patients from the Central African Republic had been referred to the *Salam* Centre in Khartoum. After the operation, patients can have their post-operative follow-up treatment at the Bangui Paediatric Centre, with the necessary medicines provided free of charge. A local obstetrician is present five days a week to see pregnant women and track their pregnancies. Vaccination programmes continue for women and children, as do prenatal and family planning consultation services. Since June 2016, there has been a practical training programme for students of nursing science in their second and third years at the Red Cross University Paramedic Training Institute.

SUPPORT PROJECT AT THE COMPLEXE PÉDIATRIQUE IN BANGUI

In 2013, at the request of the Central African Republic authorities, EMERGENCY began working in the surgical wards of a public paediatric hospital that acts as the national referral centre, the Complexe Pédiatrique in Bangui. The project was designed to improve surgical departments and meet the demands of local people, who had been stricken by war and foreign occupation. After three years working in the surgical department, EMERGENCY decided, in agreement with the authorities, to invest further in the hospital in order to increase the number of bed spaces, and offered to manage certain departments. The project's set aim was to improve the overall way the hospital worked, standing as it did at the centre of a precarious healthcare system further weakened by conflict, a coup and an exodus of medical workers. Since beginning the project in February 2016, EMERGENCY has gradually taken over the intensive and sub-intensive care wards, Accident and Emergency, and all the auxiliary services, including the laboratory, diagnostics, sanitation and, in part, logistics and administration.

Run initially by medical students and postgraduates,

the medical wards now rely on four local paediatricians, 15 doctors, six junior postgraduates and five who are about to finish their specialisation. Today, the *Complexe Pédiatrique* is fully deserving of its title as the referral hospital for the Central African Republic. It receives the most critical patients from every facility in the country and has the capacity for 200 urgent paediatric cases per day. As well as increased capacity, the *Complexe Pédiatrique* has seen a decrease from 26% to 11% in deaths in its intensive care wards. In the post-operative stage, the figure has fallen from 5.5% to 1.6%.

The project is not limited to delivering services and providing universal, free treatment. It also emphasises development and sustainability by collaborating with the University of Bangui, relaunching academic courses that have provided training for a new generation of doctors and nurses. The hospital receives over 90 nursing students and over 70 medical students every three months.

EMERGENCY's project let the entire facility grow, helping to strengthen the healthcare system as a whole through a model that was approved by the Ministry of Health and the international community. In 2018, in light of the results achieved and requests from the hospital management for more autonomy, EMERGENCY entered discussions with the authorities to plan a gradual hand-over to the hospital management, in cooperation with the Ministry of Health. The long and painstaking transition focused on continuing to provide high standards of patient treatment and hospital administration. EMERGENCY therefore provided external support until November 2018, in the form of supplies for the various departments.

OTHER PROJECTS

In 2018, EMERGENCY continued collaborating with the national blood bank in Bangui, *Centre National de Transfusion Sanguine*, relaunching and improving its 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. EMERGENCY's project is currently aimed at ensuring blood quality stays at the level achieved, along with methods of collection and handling.

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

In 2018, 21,223 bags of blood were collected, 16,316 of which were distributed to the main hospitals in the capital and province. In 2018 EMERGENCY continued its collaboration with local NGO *Dispensaire le Peuple Santé pour Tous* that manages healthcare centres in the provinces that border Bangui. The three-year EuropeAid 'RESAS - Référence Sanitaire Sauve-vie' project, which began

in October 2014, aims to increase the ability of local personnel to deal with emergencies, especially paediatric ones, and transfer cases to the hospitals in Bangui. Dispensary staff participate in the clinical and training activities of the Paediatric Centre in order to improve the level of care offered at the first level outpatient clinics.

EMERGENCY's work in Bangui was funded by a number of institutional donors, most notably:

- The OCHA Common Humanitarian Fund (CHF), with a fund of **€16,179.31** for the blood bank.
- Europe Aid, with a fund of **€13,094.40** for the project 'RESAS - Référence Sanitaire Sauve-vie', which partially funds the Paediatric Centre's work.
- Italian Agency for Development Cooperation, with funds of **€57,670.11** for the blood bank.
- Italian Agency for Development Cooperation, with funds of **€441,780.23** and **€379,685.46** for medical paediatric work at the *Complexe Pédiatrique*.

UGANDA PROGRAMME

CENTRE OF EXCELLENCE IN PAEDIATRIC SURGERY IN ENTEBBE

In February 2017, the site for the Centre of Excellence in Paediatric Surgery in Entebbe, on the banks of Lake Victoria, was launched. Building work, which began in June 2017, continues at full pace, with the collaboration of various local and Italian companies. It involves a large workforce of more than 30 specialist personnel from Italy. The hospital will offer free treatment and be a referral centre for children under 14 in need of elective surgery, not only from Uganda but across the African continent. The need for this facility was also stressed by the African health ministers who make up the African Network of Medical Excellence (ANME), a cooperative healthcare initiative promoted by EMERGENCY which aims to create a network of Centres of Excellence in Africa. In doing so, it will help to make the universal right to treatment a reality. The centre in Entebbe will be the second facility in the network, after the *Salam* Centre for Cardiac Surgery in Khartoum, Sudan.

The Centre of Excellence in Paediatric Surgery was designed pro bono by Renzo Piano Building Workshop, in collaboration with TAMassociati and EMERGENCY's technical office. The centre will be innovative from an architectural and design point of view. The solutions used will minimise energy consumption, combining architectural and medical excellence to provide patients with the perfect environment for treatment and recovery. The hospital will consist of a main building on two floors, with a total area of 9,000 square metres and 72 bed spaces. The main elements of the hospital will be three operating theatres, a sterilisation room, intensive care with six beds, sub-intensive care with 16 beds, a ward with 50 beds, an emergency department, six clinics, radiology, a laboratory and blood bank, CAT, a pharmacy, administration, auxiliary services, and a guest house for foreign patients.

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

The plot of land on which we are building the hospital was donated by the Ugandan government through the Ministry of Defence. The procedure involved transferring the land to the Land Commission, who stipulated a five-year lease which will be renewed for 49 years. In 2018, the Ugandan Ministry of Health made a contribution of **€456,056.06** towards the construction of the hospital. Fondazione Prosolidar also contributed to the building project in 2018, but the funds and related costs will be included in the income statement when the hospital's operations begin. Construction is drawing to a close. Work continues at full pace on installations – plumbing and mechanics – and finishings – tiling, drywalls and windows, for example. Between October and December, two projects were carried out by EMERGENCY's Medical Division to organise and manage health services. Meanwhile, the Biomedical Division decided on and bought all necessary biomedical equipment, and the Technical Division dealt with the auxiliary plants in preparation for the final phase of construction and equipment before the hospital is opened.

OTHER OPERATIONS AND ASSESSMENT MISSIONS

NYALA

Opened in July 2010, the Paediatric Centre in Nyala was closed in September 2011 after the kidnapping of EMERGENCY's international logistician. Following the example of Port Sudan, the Paediatric Centre in Nyala offered free, high- quality paediatric treatment to children under 14 years old in the state of South Darfur, a region particularly damaged by the conflict and its repercussions. The centre was one of the *Salam* Centre for Cardiac Surgery's satellites. It carried out periodic screenings to identify patients to be operated on at the *Salam* Centre and monitored the state of patients already operated on and living in South Darfur.

Since the Paediatric Centre closed, EMERGENCY has kept a constant eye on the political and military situation in Darfur, with a view to restarting the project. The assessment missions at the end of 2017 found that it was safe and technically possible to reopen the Centre. The follow-up cardiological mission in November 2017 resulted in the regional cardiac surgery programme in South Darfur being restarted.

In 2018, a second cardiological mission was carried out and provided 139 specialist check-ups, 135 of which were on patients from Darfur who had already received surgery at the *Salam* Centre. After EMERGENCY's technical division carried out a detailed analysis, and funds from the Italian Agency for Development Cooperation were confirmed in 2018, work could begin on renovating the facility, which should be completed in the first half of 2019. Two international logisticians came to the centre to

supervise and monitor the work. A range of missions was organised by the *Salam* Centre throughout the year to discuss with the various stakeholders in the area and define terms of collaboration for restarting the project. Renovation work in 2018 was covered by funding from the Italian Agency for Development Cooperation, which totalled **€128,819.02**.

GREECE

In September, upon the invitation of the International Organization of Migration and the Hellenic Centre for Disease Control and Prevention (charged by the Ministry of Health with providing medical services for migrants), we carried out a preliminary mission to assess the medical needs of migrants in the country, with a view to a future project there. Based on the needs we assessed, we decided to register a branch of EMERGENCY in Greece to allow us to intervene if the Greek authorities ask us to.

YEMEN

In December, EMERGENCY carried out an exploration mission in Yemen in the areas controlled by the Ansar Allah movement upon the invitation of the World Health Organization (WHO) and the government in Sana'a. Various locations were visited and a building in the town of Hajjah was identified as the potential base for a war surgery project. A request was made to the WHO for two years of funding for auxiliary services, which are currently lacking in our renovation project of the building. We also asked them to cover the costs of setting up and running the facility. It is estimated that operations at the hospital will begin in the first months of 2020.

SYRIA

In May 2018, EMERGENCY carried out an exploration mission in Syrian Kurdistan to assess the feasibility of a project. At the conclusion of the mission, EMERGENCY decided it could not work in the area because it did not meet the criteria for starting a project.

ITALY PROGRAMME

In 2018, work to help socially marginalised people continued, in order to protect the fundamental right of every person to health, which is sadly often denied in Italy.

As of 31 December 2018, the Italy Programme was made up of the following operations, opened to provide socio-medical assistance to migrants and people in need:

- Clinic for Migrants and People in Need in Palermo (2006).
- Clinic for Migrants and People in Need in Marghera (2010).
- Clinic for Migrants and People in Need in Polistena (2013).
- Clinic for Migrants and People in Need in Sassari (2016).
- Clinic for Migrants and People in Need in Castel

- Volturmo (2015).
- Clinic for Migrants and People in Need in Napoli (2015).
- Information Point for Socio-Medical Assistance in Brescia (2016).
- Six Mobile Clinics: two polibuses, one in Latina and the other currently under repair (2011); a politruck in Milan (2015); a health box for the landings in Pozzallo (2017); and two minivans, one for the earthquake in central Italy (2018) and the other at the port of Augusta (2018).
- Information and disease prevention activities for sex workers in Castel Volturmo (2014).
- Socio-medical assistance and psychological support project at the Frasca reception centre in Rosolini, near Syracuse (2016), and the Mondo Nuovo reception centre in Noto. Both projects ended in December 2018.
- Socio-medical assistance and psychological support project at landings at the ports of Augusta and Pozzallo, ended in November 2018.

PERMANENT CLINICS

With specific agreements with local health authorities, our clinics offer general healthcare services, nursing services, health education services, and some specific services selected to meet the needs of the area.

Our clinical teams are always available and are made up of a doctor, nurse and cultural mediator. This varied team allows us to quickly understand how to manage a patient both medically and administratively, so we can decide the best course of treatment and how much the cultural mediator's help will be required. Mediators play an important role, taking patients through check-ups and assisting them at local medical facilities, where they are able to receive the documents they need to use health services. They also support patients overcome the linguistic, cultural and administrative barriers to treatment.

On 30 September 2018, the dental service in Palermo ended. Since the clinic was opened in 2006, EMERGENCY has covered all the costs itself. After 12 years of activity, EMERGENCY decided not to allocate any more funds to it, given the regional authorities' refusal to help fund the service. The clinic in Palermo is still providing basic medicine, cultural mediation, socio-medical assistance, a nursing clinic, a psychological help point, and health education.

MOBILE CLINICS

In 2011, EMERGENCY began using Mobile Clinics, utilising specially converted buses, lorries and minivans. After an initial project in the reception centre in Manduria, in the province of Taranto, the Mobile Clinics have been providing socio-medical assistance to migrants working as farm labourers in the countryside around Foggia, Potenza, Reggio Calabria, Piana di Sibari, Syracuse, Ragusa and Caserta. In the summer of 2012, a Mobile Clinic provided healthcare to the victims of the earthquake in the Modena province, Emilia-Romagna.

In 2018, EMERGENCY's Mobile Clinics provided socio-medical assistance through the health box at landing

points, the minivan for the earthquake project in the province of Teramo, the polibus in Latina, and the politruck in Milan.

LANDINGS PROJECT AND ASSISTANCE AT RECEPTION CENTRES

After the 'Minniti' decree came into effect in 2018 and funds from the authorities ceased, EMERGENCY decided not to renew its agreement with the Department of Civil Liberties and Immigration. The landings project was therefore scaled down considerably. In December 2017, work ended at the reception centre in Siculiana, in the province of Agrigento, and at the port of Porto Empedocle. In 2018, work continued at the ports of Augusta and Pozzallo, financed by EMERGENCY. Work was interrupted in November 2018, at the request of the prefecture of Syracuse, and EMERGENCY removed its socio-medical staff from the port of Augusta. After aid work was reduced in the port area, the prefecture proceeded to cancel all the contracts it had signed and stopped renting out the facility for welcoming migrants who had just landed. In December 2018, in light of the significant drop in landings and the effect on the numbers of migrants at the reception centres in the province of Syracuse, EMERGENCY decided its socio-medical support was no longer needed at the Frasca reception centre in Rosolini and Mondo Nuovo reception centre in Testa dell'Acqua, near Noto. We decided to stop our work on 23 December after making sure the tasks were handed over to the local health authority.

INFORMATION POINTS AND SOCIO-MEDICAL ASSISTANCE

Since April 2014, an EMERGENCY team made up of a nurse, cultural mediator, and a logistician and driver have been providing education and disease prevention with a Mobile Clinic for sex workers in poor areas of Castel Volturmo. Since July 2016, there has been an Information Point providing socio-medical assistance in Brescia, where 19% of the population are foreigners with regular residence permits. The area also has a large population of unregistered migrants. Our work aims to help the migrant population use the national health system through the proper channels. The Information Point is run by volunteers and one full-time worker.

EARTHQUAKE PROJECT

In 2018, EMERGENCY continued to operate in the areas hit by an earthquake in August 2016, especially in January when the polibus was replaced by a minivan. In 2017, the Camerino area was mapped, and the areas and facilities to be targeted were defined in collaboration with ASUR Marche.

On 8 March 2018, the project was launched in the province of Macerata, once an agreement had been signed with ASUR Marche. The team was made up of a psychologist and psychotherapist, and a nurse. They worked according to a predefined schedule in the areas of Camerino, Muccia, Tolentino, Pieve Torina and Visso.

Continuing tremors in the municipalities of Muccia and Pieve Torina had left local people in a state of constant fear. The situation was already delicate, as much of the population was returning from the coast and making use of the emergency services on offer. The Italian government prolonged the state of emergency in these areas for 180 days on 22 February 2018.

Also contained within the project of aid for earthquake victims, psychological education classes were organised for middle-school teachers and pupils, in order to inform them on how to recognise and manage symptoms of acute anxiety and post-traumatic stress.

From 20 July to 6 September, EMERGENCY's volunteers set up the Ludovan, a camper van providing games and outdoor activities to children and adults in 16 villages in Marche and Abruzzo. We formed a strong relationship with the local communities through this service and monitored the physical and mental health of the population thanks to the psychologist and nurse. During this time, the Ludovan managed to reach about 1,000 children. As of 31 December 2018, the vehicles used by the project are the minivan, camper van and two cars.


In 2018, 48,709 socio-medical services were provided as part of the Italy Programme, which break down as follows:

- Clinic in Palermo: 3,200 services.
- Clinic in Marghera: 6,954 services.
- Clinic in Sassari: 2,361 services.
- Information Point in Brescia: 1,441 services.
- Clinic in Polistena: 6,092 services.
- Clinic in Napoli: 6,435 services.
- Clinic in Castel Volturmo: 9,111 services.
- Socio-medical assistance projects at reception centres and landings: 2,719 services.
- Polibus in Latina and politruck in Milan: 8,520 services.
- Earthquake Project: 1,872 services.



DATA ON HOSPITAL ACTIVITIES



IRAQ
SULAYMANIYAH

 JANUARY TO 31 DECEMBER 2018	
Physiotherapy, orthopaedic laboratories, vocational training for disabled people, technical and support services	Admissions: 647 Outpatient visits: 4,851 Physiotherapy sessions: 3,341 Casts for new prostheses: 662 Crutches and splints: 336
LOCAL STAFF EMPLOYED: 77 (half of whom are disabled)	Wheelchairs: 10 Prostheses fitted: 774 (662 legs, 112 arms) Orthoses: 59 Courses completed: 15 Cooperatives set up: 11


ASHTI

HEALTHCARE CENTRE FOR IDPs IN ASHTI	JANUARY TO DECEMBER 2018
Outpatient visits: 80,942 Patients referred to specialist doctors: 7,865 Beneficiaries of Health Promotion activities: 94,791	LOCAL STAFF EMPLOYED: 75
HEALTHCARE CENTRE FOR IDPs IN TAZADE	JANUARY TO 9 SEPTEMBER 2018
Outpatient visits: 16,988 Patients referred to specialist doctors: 907 Beneficiaries of Health Promotion activities: 23,610	LOCAL STAFF EMPLOYED (at the end of the project): 74


AFGHANISTAN
PANJSHIR VALLEY

 JANUARY TO 31 DECEMBER 2018	
SURGICAL AND PAEDIATRIC CENTRE IN ANABAH	Total outpatient visits: 50,667 Surgical visits: 18,878 Medical visits: 5,374 Paediatric visits: 26,415 Overall admissions (including readmissions): 4,023 Surgical operations: 2,731 (of which 412 were caused by war, 1,137 were emergencies, 716 were for elective surgery, 186 were under observation and 280 were readmissions) Medical paediatric treatments: 1,292 Surgical operations: 2,649 (of which 583 were caused by war)
LOCAL STAFF EMPLOYED: 329	
 JANUARY TO 31 DECEMBER 2018	
MATERNITY CENTRE IN ANABAH	Total outpatient visits: 52,994 Obstetrical check-ups: 39,668 Gynaecological check-ups: 13,326 Patients admitted (women, and children born outside the centre): 9,563 Gynaecological surgical operations: 1,384 (of which 446 were Caesarean births) Deliveries: (at the Maternity Centre) 7,560 Babies born: 7,316 Babies treated in the intensive care ward for new-borns: 3,340 (including children born outside the Maternity Centre and referred to our facility)
LOCAL STAFF EMPLOYED: 126	


AFGHANISTAN
KABUL

 JANUARY TO 31 DECEMBER 2018	
Accident and emergency, clinics, 3 operating theatres, sterilisation, intensive care, sub-intensive care, wards, physiotherapy, CT (computed tomography), radiology, laboratory and blood bank, pharmacy, classrooms, play room, technical and support services	Outpatient visits: 10,423 (of which 10,009 caused by war) Total admissions (including readmissions): 5,448 (of which, 4,002 were caused by war) Surgical operations: 7,300 (of which 7,267 were caused by war)
LOCAL STAFF EMPLOYED: 352	




AFGHANISTAN
LASHKAR-GAH

 JANUARY TO 31 DECEMBER 2018	
Accident and emergency, 2 operating theatres, sterilisation, intensive care, wards, physiotherapy, radiology, laboratory and blood bank, pharmacy, classrooms, play room, technical and support services	Outpatient visits: 14,057 (of which 9,956 were caused by war) Total admissions (including readmissions): 4,581 (of which 2,692 were caused by war) Surgical operations: 7,018 (of which 6,262 were caused by war)
LOCAL STAFF EMPLOYED: 264	
PRISON PROGRAMME	JANUARY TO 31 DECEMBER 2018
Check-ups: 109,517	LOCAL STAFF EMPLOYED: 264
AFGHANISTAN: 39 FAPS AND PRIMARY HEALTHCARE CENTRES	
JANUARY TO 31 DECEMBER 2018	Patients treated at FAPs and PHCs: 307,982 Patients transferred: 11,792
LOCAL STAFF EMPLOYED: 331	



SIERRA LEONE
GODERICH

 JANUARY TO 31 DECEMBER 2018	
SURGICAL AND PAEDIATRIC CENTRE IN GODERICH	Surgical outpatient visits: 20,632 Surgical admissions: 2,179 (of which 1,160 were for orthopaedic emergencies, 374 were for surgical emergencies, 393 were part of the programme for oesophageal injuries caused by lye and 252 were for elective surgery) Surgical operatopms: 3,915 Medical paediatric check-ups: 27,353 Medical paediatric admissions: 1,069
Accident and emergency, clinic, 3 operating theatres, sterilisation, intensive care, wards, physiotherapy, radiology, laboratory and blood bank, pharmacy, classrooms, play room, technical and support services, guest accommodation	
LOCAL STAFF EMPLOYED: 333 (266 at the Surgical Centre, 37 at the Paediatric Centre)	2 clinics, ward, welcome area, technical and support services shared with the Surgical Centre
FAP IN WATERLOO	LOCAL STAFF EMPLOYED: 22
JANUARY TO 31 DECEMBER 2018	Outpatient visits: 5,136 Patients sent on for further examination: 1,179

SUDAN
KHARTOUM - MAYO - PORT SUDAN

 <div>JANUARY TO 31 DECEMBER 2018</div>	
<div>SALAM CENTRE FOR CARDIAC SURGERY</div>	<div>Outpatient triage visits: 4,838 Specialist cardiological check-ups: 6,514 Admissions: 927 Cardiac surgical operations: 686 Diagnostic and interventional cardiology procedures for haemodynamics: 39</div>
Accident and emergency, clinic, 3 operating theatres, sterilisation, intensive care, wards, physiotherapy, radiology, laboratory and blood bank, pharmacy, classroom, play room, technical and support services, guest accommodation	<div>LOCAL STAFF EMPLOYED: 477</div>
 <div>JANUARY TO 31 DECEMBER 2018</div>	
<div>PAEDIATRIC CENTRE IN MAYO</div>	<div>Outpatient visits: 17,759 Patients under daily observation: 2,378 Patients transferred to hospital: 1,560 CHP check-ups: 1,031 Obstetrical and gynaecological check-ups: 9,783 Beneficiaries of Health Promotion activities: (in the Mayo Camp) 5,710</div>
2 Ambulatori, Corsia di osservazione, Ambulatorio ostetrico, Ambulatorio vaccinazioni, Farmacia, Laboratorio, Servizi tecnici e ausiliari, Area di accoglienza ed Educazione sanitaria, Area gioco esterna	<div>LOCAL STAFF EMPLOYED: 45</div>
 <div>JANUARY TO 31 DECEMBER 2018</div>	
<div>PAEDIATRIC CENTRE IN PORT SUDAN</div>	<div>Outpatient visits: 17,003 Admissions: 1,172 Beneficiaries of preventive medicine activities: 9,644 Children checked up on as part of screening missions for cardiac problems: 200</div>
3 paediatric clinics, radiology, laboratory, pharmacy, ward, sub-intensive care, stock room, offices, services, welcome and outdoor play area, technical and support services	<div>LOCAL STAFF EMPLOYED: 126</div>

CENTRAL AFRICAN REPUBLIC
BANGUI

 <div>JANUARY TO 31 DECEMBER 2018</div>	
<div>PAEDIATRIC CENTRE IN BANGUI</div>	<div>LOCAL STAFF EMPLOYED: 41</div>
<div>Outpatient visits: 6,607 Admissions: 1,049 Check-ups for prenatal assistance: 7,637</div>	3 paediatric clinics, obstetric clinic, radiology, laboratory, pharmacy, ward, stockroom, offices, services, welcome and outdoor play area, technical and support services
 <div>SUPPORT AT THE COMPLEXE PÉDIATRIQUE IN BANGUI</div>	
<div>JANUARY TO JUNE 2018</div>	<div>Surgical outpatient visits: 4,505 Admissions: 335 Surgical operations: 980 Medical outpatient visits: 18,736 Admissions: 1,149</div>
Accident and emergency, medical and surgical clinics, intensive care, post-intensive medical care, isolation ward, 2 operating theatres, sterilisation, wards, sub-intensive care, radiology, clinics, pharmacy, laundry	<div>LOCAL STAFF (up to June 2018): 270</div>

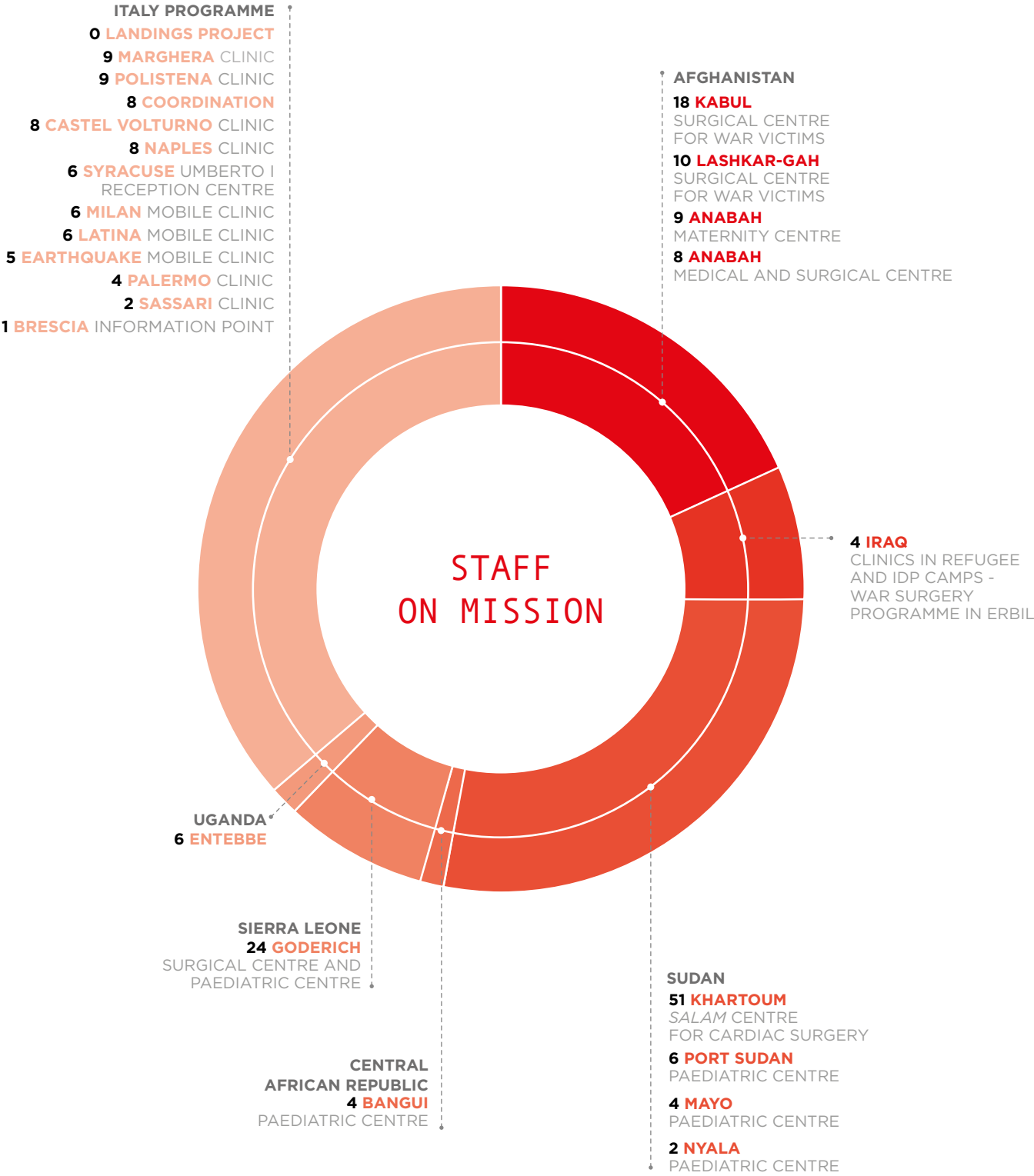
UGANDA
ENTEBBE

<div>CENTRE OF EXCELLENCE IN PAEDIATRIC SURGERY IN ENTEBBE</div>
<div>LOCAL STAFF: 48</div>

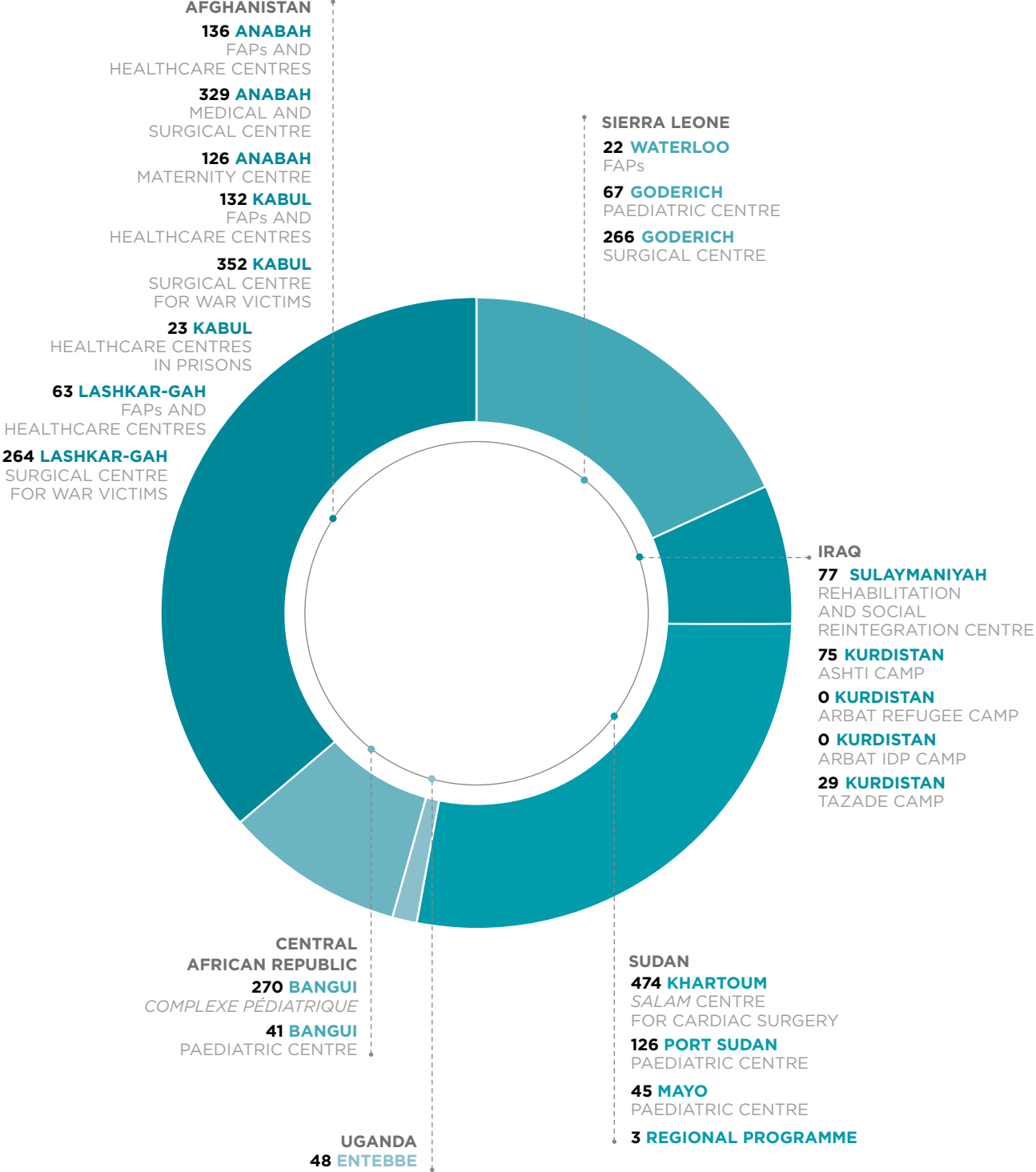


WHO WORKS IN EMERGENCY'S PROJECTS

AVERAGE MONTHLY NUMBER OF PERSONNEL ON MISSIONS,
in ITALY and ABROAD TOTAL: 218 PEOPLE



LOCAL STAFF
TOTAL: 2,968 PEOPLE





COSTS FOR CURRENT MISSIONS

AFGHANISTAN - Surgical Centre for War Victims in Kabul

Costs of running activities. Costs of sanitary materials and consumption, including donations of €163,945.18.

Cost item	2018	2017
Local and international staff	1,646,097	1,579,573
Sanitary materials and consumption	650,696	627,258
Hospital construction, equipment and furniture	82,006	107,294
Renovation and maintenance	42,082	55,849
Construction of new Maternity Centre in Anabah		
Patient canteen and staff food	147,894	177,647
Local transport (and materials)	84,767	62,382
Fuel	53,341	63,159
Various (stationery, cleaning, banking costs, clothing costs, etc.)	93,429	90,686
Utilities	185,447	127,994
FAPs	375,945	370,556
Rent	111,969	143,770
Insurance premiums	294	
Prison programme	55,957	54,922
Logistics costs		
Patient transport costs		
Donations		
Communications	105	
Recreation		
Change in remainders	-18,097	38,637
Differences in exchange rates	-25,445	28,775
Use of risk funds for launched missions		-32,250
Total	3,486,487	3,496,251.09

Note: the caption "Communication activities" includes the realisation of explanatory brochures to support patients, promotional activities linked to funding calls, and the production of communication tools to document our work in the field.

AFGHANISTAN - Surgical and Paediatric Centre, and Maternity Centre in Anabah

Costs of running activities.

Cost item	2018	2017
Local and international staff	1,698,596	1,690,420
Sanitary materials and consumption	487,205	429,582
Hospital construction, equipment and furniture	126,805	199,825
Renovation and maintenance	75,009	97,409
Construction of new Maternity Centre in Anabah		
Patient canteen and staff food	181,151	187,371
Local transport (and materials)	21,374	39,383
Fuel	254,229	241,947
Various (stationery, cleaning, banking costs, clothing costs, etc.)	117,380	128,999
Utilities	37,660	32,000
FAPs	382,452	409,063
Rent	68,643	71,985
Insurance premiums		
Prison programme		
Logistics costs		
Patient transport costs		
Donations		
Communications		
Recreation		
Change in remainders	-32,881	3,593
Differences in exchange rates	24,108	43,661
Use of risk funds for launched missions		-73,580
Total	3,441,732	3,501,658

AFGHANISTAN - Surgical Centre for War Victims in Lashkar-Gah

Construction of new laundry and third operating theatre under project financed by WHO/ECHO. The change in remainders includes purchases not yet delivered to the project. Costs of sanitary materials and consumption, including donations of €994.20.

Cost item	2018	2017
Local and international staff	952,742	986,038
Sanitary materials and consumption	440,044	502,788
Hospital construction, equipment and furniture	110,695	51,690
Renovation and maintenance	59,395	28,753
Patient canteen and staff food	118,856	127,817
Local transport (and materials)	33,720	25,672
Fuel	93,716	70,850
Various (stationery, cleaning, banking costs, clothing costs, etc.)	78,784	75,005
Utilities	44,317	42,883
FAPs	171,329	177,372
Rent	39,718	44,239
Insurance premiums		
Prison programme		
Logistics costs		
Patient transport costs		
Donations		
Communications		
Recreation		
Change in remainders	-241,618	-20,818
Differences in exchange rates	-11,007	11,758
Use of risk funds for launched missions		-12,255
Total	1,890,692	2,111,792

SIERRA LEONE - Surgical and Paediatric Hospital in Goderich

Salaries have been adjusted to comply with local legislation. Reduction in FAP activity.
Costs of sanitary materials and consumption, including donations of €67,133.58.

Cost item	2018	2017
Local and international staff	1,516,896	1,265,969
Sanitary materials and consumption	790,213	676,282
Construction of new block		
Hospital construction, equipment and furniture	153,353	195,635
Renovation and maintenance	97,011	97,609
Patient canteen and staff food	156,171	142,845
Local transport (and materials)	208,897	151,472
Fuel	108,406	226,240
Various (stationery, cleaning, banking costs, clothing costs, etc.)	99,879	96,015
Utilities	30,941	23,129
FAPs	102,514	221,241
Rent	84,430	73,471
Insurance premiums	-199	4,451
Logistics costs		
Prostheses		
Donations		
Communications	506	4,953
Recreation		
Regional patient transfer programme		
Provisions for various expenses	40,000	
Change in remainders	17,512	-53,505
Differences in exchange rates	88,068	230,342
Use of risk funds for launched missions		-230,340
Total	3,494,599	3,125,809

SIERRA LEONE - Ebola research projects

After the closure of the centre for treating Ebola in Goderich, EMERGENCY is continuing research work in collaboration with INMIL Spallanzani in Rome.

Cost item	2018	2017
Local and international staff	213.73	21,622
Sanitary materials and consumption		6,372
Hospital construction, equipment and furniture		3,197
Renovation and maintenance		2,763
Patient canteen and staff food		7,850
Local transport (and materials)	5.56	2,553
Fuel		57
Various (stationery, cleaning, banking costs, clothing costs, etc.)	1030.49	-2,390
Utilities		5
Rents		
Insurance premiums		
Communications		
Difference in exchange rates		-986
Total	1,250	41,043

IRAQ - Rehabilitation Centre

Activity has increased at the Rehabilitation Centre because we are continuing to treat patients from Mosul. Costs of prostheses include donations of €52,030.05 from the Department of Health.

Cost item	2018	2017
Local and international staff	385,868	331,769
Sanitary materials and consumption	-	2
Hospital construction, equipment and furniture	24,969	6,880
Renovation and maintenance	16,151	14,285
Patient canteen and staff food	55,340	11,332
Local transport (and materials)	77,924	47,208
Fuel	11,578	15,628
Various (stationery, cleaning, banking costs, clothing costs, etc.)	16,820	8,490
Utilities	4,344	3,884
Recreation		
Rent	3,127	3,239
Insurance premiums		2,629
Prostheses	219,641	132,435
Cooperative programmes	124,150	113,766
Patient transport costs		
Logistics costs		
Communications	1,181	42
Change in remainders	-13,061	24,296
Differences in exchange rates	-35,818	5,598
Use of risk funds for launched missions		-5,598
Total	892,215	715,885

IRAQ - Refugee and IDP camps

Activity in 2018 only includes the healthcare work at the camp in Ashti. Costs of sanitary materials and consumption, including donations of €157,592.81.

Cost item	2018	2017
Local and international staff	1,069,529	2,172,272
Sanitary materials and consumption	274,708	360,286
Hospital construction, equipment and furniture	5,607	66,490
Renovation and maintenance	19,685	64,111
Patient canteen and staff food	55,237	100,537
Local transport (and materials)	6,383	10,612
Fuel	45,200	82,662
Various (stationery, cleaning, banking costs, clothing costs, etc.)	47,036	70,104
Utilities	7,273	19,513
Rents	94,813	178,544
Insurance premiums		
Communications	17	228
Donations		
Change in remainders	-69,998	-73,247
Differences in exchange rates	-12,531	6,963
Use of risk funds for launched missions		-6,963
Total	1,542,958	3,052,114

IRAQ - Surgical Hospital for War Victims in Erbil

Project ended in 2018.

Cost item	2018	2017
Local and international staff		1,101,985
Sanitary materials and consumption		154,664
Hospital construction, equipment and furniture		382,764
Renovation and maintenance		28,078
Patient canteen and staff food		30,619
Local transport (and materials)		9,720
Fuel		5,048
Various (stationery, cleaning, banking costs, clothing costs, etc.)		84,126
Utilities		12,378
Rents		26,442
Insurance premiums		
Communications		1,480
Donations		
Differences in exchange rates		42,039
Use of risk funds for launched missions		-42,039
Total		1,837,304

SUDAN - Salam Centre for Cardiac Surgery

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

In general a favourable effect has been noted on costs related to the increase in the exchange rate between the euro and the Sudanese pound. Costs of sanitary materials and consumption, including donations of €5,655.

Cost item	2018	2017
Local and international staff	2,635,065	3,593,115
Sanitary materials and consumption	2,522,588	3,045,358
Hospital construction, equipment and furniture	292,356	338,756
Renovation and maintenance	182,043	251,355
Patient canteen and staff food	244,775	346,652
Local transport (and materials)	174,676	276,200
Fuel	78,248	189,708
Various (stationery, cleaning, banking costs, clothing costs, etc.)	160,283	186,153
Utilities	131,067	217,701
Rents	67,237	118,889
Logistics costs		
Insurance premiums	30,565	50,319
Assessment mission		
Communications	470	759
Patient transfer		
Recreation		
Regional programme	264,090	263,786
Change in remainders	-112,575	-59,301
Differences in exchange rates	382,548	460,054
Use of risk funds for launched missions	83,619	-587,515
Total	7,137,056	8,691,988

MAYO PROGRAMME

For Mayo too there was a positive effect on the exchange rate.
In 2018 we launched a programme of health and nutritional education for women.

Cost item	2018	2017
Local and international staff	203,538	323,671
Sanitary materials and consumption	70,419	78,719
Hospital construction, equipment and furniture	11,761	8,440
Renovation and maintenance	17,247	19,220
Patient canteen and staff food	6,860	24,964
Local transport	9,422	3,509
Fuel	1,200	4,507
Various (stationery, cleaning, banking costs, clothing costs, etc.)	46,267	37,626
Utilities	2,687	4,733
Logistics costs		
Insurance premiums	1,406	4,253
Rent	3,693	6,466
Communications	4,296	2,773
Recreation		
Socio-medical programmes		
Consultation		
Change in remainders	-16,797	-697
Differences in exchange rates	11,056	9,464
Use of risk funds for launched missions		-9,464
Total	373,057	518,184

NYALA PROGRAMME

In 2018 too the hospital was not running.
After an in-depth assessment, we decided to begin renovating the hospital, which should be finished in 2019.

Cost item	2018	2017
Local and international staff	32,461	1,617
Sanitary materials and consumption	3,072	
Hospital construction, equipment and furniture	75,419	
Renovation and maintenance	14,279	
Patient canteen and staff food	1,130	
Local transport	7,288	
Fuel	71	
Various (stationery, cleaning, banking costs, clothing costs, etc.)	2,035	126
Utilities	652	
Recreation		
Rent	4,205	5,661
Communications	20	
Insurance premiums		
Logistics costs		
Cooperative programme		
Donations		
Regional programme		
Differences in exchange rates	2,570	-9,464
Total	143,201	7,403

PORT SUDAN PROGRAMME

Note: t should be noted that the cost of fixed assets for the Paediatric Centre in Port Sudan is amortised over several years, as explained in more detail in the relevant paragraph in the Explanatory Notes.
For Port Sudan too the exchange rate had a positive effect on costs.

Cost item	2018	2017
Local and international staff	386,574	623,511
Sanitary materials and consumption	381,431	184,342
Hospital construction, equipment and furniture	20,144	240,305
Renovation and maintenance	24,559	34,332
Patient canteen and staff food	67,193	102,416
Local transport	11,691	19,712
Fuel	2,838	7,603
Various (stationery, cleaning, banking costs, clothing costs, etc.)	41,240	72,926
Utilities	14,835	44,622
AWD treatment centre		175,767
Communications	206	1,013
Recreation		
Rent	10,812	25,689
Insurance premiums	3,666	7,969
Logistics costs		
Change in remainders	-20,858	-35,267
Differences in exchange rates	81,178	-50,980
Total	1,025,509	1,453,959

BANGUI PROGRAMME AT THE CENTRE PÉDIATRIQUE

In 2018 too work at the Paediatric Centre was entirely dedicated to treating children with chronic illnesses at the day hospital (without admission). The costs of the project at the national blood bank are included.

Cost item	2018	2017
Local and international staff	448,106	573,570
Sanitary materials and consumption	113,658	212,837
Hospital construction, equipment and furniture	5,894	68,395
Renovation and maintenance	25,711	47,187
Patient canteen and staff food	121,209	220,271
Local transport	37,475	87,562
Fuel	18,045	41,757
Various (stationery, cleaning, banking costs, clothing costs, etc.)	43,726	95,997
Utilities	37,779	48,493
Communications	2,675	3,494
Rent	51,412	54,338
Insurance premiums	469	1,490
Patient transfer		
Logistics costs		
Change in remainders	-5,175	13,606
Differences in exchange rates	2,445	62,388
Total	903,429	1,531,382

BANGUI PROGRAMME AT THE CENTRE PÉDIATRIQUE

In 2018 EMERGENCY fully handed over its work at the hospital to the directors of the Complexe and the Ministry of Health.

Cost item	2018	2017
Local and international staff	523,662	1,280,259
Sanitary materials and consumption	336,813	584,534
Hospital construction, equipment and furniture	6,103	198,550
Renovation and maintenance	27,638	43,028
Patient canteen and staff food	8,127	10,020
Local transport	209,910	260,865
Fuel	3,402	16,648
Various (stationery, cleaning, banking costs, clothing costs, etc.)	84,236	129,300
Utilities	8,964	19,122
Communications	8,067	1,703
Rent	1,211	
Insurance premiums	462	573
Patient transfer		
Logistics costs		
Change in remainders	199,885	-38,822
Differences in exchange rates		271
Total	1,418,480	2,506,050

LIBYA

Project ended in August 2016.

Cost item	2018	2017
Local and international staff		1,078
Sanitary materials and consumption		
Hospital construction, equipment and furniture		
Renovation and maintenance		
Patient canteen and staff food		
Local transport		
Fuel		
Various (stationery, cleaning, banking costs, clothing costs, etc.)		
Utilities		
Communications		
Recreation		
Rent		
Insurance premiums		
Logistics costs		
Total		1,078

UGANDA

Project under construction. As in 2017, all construction costs were included in assets under development.

Cost item	2018	2017
Local and international staff	499,025	100,893
Sanitary materials and consumption	4,490	554
Hospital design		10,736
Hospital construction, equipment and furniture	35,472	
Renovation and maintenance	42,153	8,319
Patient canteen and staff food	73,914	14,957
Local transport and materials	797,356	29,019
Fuel	13,825	5,666
Various (stationery, cleaning, banking costs, clothing costs, etc.)	45,619	36,536
Rent	56,684	101,455
Utilities	27,288	8,397
Communications	3,643	1,433
Insurance premiums	24,067	21,891
Difference in exchange rates	29,037	29,693
Total	1,652,573	369,549

EMERGENCIES

Costs refer to assessment missions in Syria, Yemen and Greece.

Cost item	2018	2017
Local and international staff	968	4,428
Sanitary materials and consumption		
Hospital construction, equipment and furniture	649	649
Renovation and maintenance		145
Patient canteen and staff food	401	541
Local transport	387	
Fuel	190	258
Various (stationery, cleaning, banking costs, clothing costs, etc.)	3,125	
Utilities	115	27
Communications		
Rent		202
Total	5,836	6,249

ITALY - Italy programme/activity coordination

The item 'Hospital construction, equipment and furniture' includes amortisations for vehicles and general equipment within the Italy programme.

Cost item	2018	2017
Staff	326,954	322,881
Sanitary materials and consumption		354
Hospital construction, equipment and furniture	27,109	5,662
Renovation and maintenance	37,910	56,768
Staff food	3,760	4,011
Local transport and materials	3,931	4,389
Fuel	3,236	4,375
Insurance premiums	55,226	35,254
Various (stationery, cleaning, banking and postal costs, etc.)	10,372	4,255
Utilities	6,486	2,542
Assessment mission		
Vehicle hire	2,580	1,308
Logistics costs		
Communications	370	988
Total	477,933	442,785

ITALY - Mobile clinics

The two mobile clinics were used in 2018 for socio-medical assistance in the landing projects and help people hit by the earthquake in Teramo. Costs include donations of €450.

Cost item	2018	2017
Staff	192,080	258,042
Sanitary materials and consumption	2,857	5,910
Polibus		
Hospital construction, equipment and furniture	2,873	4,101
Renovation and maintenance	10,995	15,263
Patient canteen and staff food	11,410	11,128
Local transport	14,375	12,358
Fuel	17,008	25,136
Various (stationery, cleaning, banking costs, clothing costs, etc.)	8,662	11,019
Utilities	10,545	9,338
Rent	10,450	16,130
Insurance premiums	3,728	4,534
Communications	1,343	2,819
Logistics costs		
Socio-medical programmes		
Costs of assessment missions		
Change in remainders	3,577	
Total	289,905	375,777

ITALY - Mobile clinics - Apulia project

The project ended on 31 December 2015.
The costs below are the residual figures from amortisations and payables for deposits not returned.

Cost item	2018	2017
Staff		
Sanitary materials and consumption	2,176	
Minivan		2,176
Hospital construction, equipment and furniture		
Renovation and maintenance		
Patient canteen and staff food		
Local transport		
Fuel		
Various (stationery, cleaning, banking costs, clothing costs, etc.)		
Utilities		-32
Rent		
Insurance premiums		
Logistics costs		
Communications		
Socio-medical programmes		
Costs of assessment missions		
Change in remainders		1,231
Total	2,176	3,375

ITALY - Syracuse project at former Umberto I hospital

The project ended on 23 December when landings decreased greatly.

Cost item	2018	2017
Staff	152,573	170,695
Sanitary materials and consumption	1,389	596
Hospital construction, equipment and furniture	1,116	4,443
Renovation and maintenance	923	2,343
Patient canteen and staff food	11,493	8,908
Local transport	151	487
Fuel	9,292	8,816
Utilities	3,600	6,480
Various (stationery, cleaning, banking costs, clothing costs, etc.)	4,462	2,311
Rent	4,340	1,598
Insurance premiums		4,534
Communications	106	1,809
Change in remainders	2,804	811
Total	192,248	213,830

ITALY - Landings project

Until November 2018 work went on at the ports of Augusta and Pozzallo.
Costs include donations of €16,459.73.

Cost item	2018	2017
Staff	141,400	430,479
Sanitary materials and consumption	874	7,150
Hospital construction, equipment and furniture	2,878	20,380
Renovation and maintenance	3,517	3,543
Patient canteen and staff food	292	15,409
Local transport	863	730
Fuel	6,074	15,981
Utilities	3,911	11,827
Various (stationery, cleaning, banking costs, clothing costs, etc.)	-998	6,083
Rent	85	77,718
Insurance premiums		
Communications	202	949
Change in remainders	5,425	-9,134
Total	164,524	581,116

ITALY - Clinic for Migrants and People in Need in Palermo

The dental service ended on 30 September 2018. The clinic continues to offer all its other services.

Cost item	2018	2017
Staff	177,506	170,389
Sanitary materials and consumption	67	1,421
Hospital construction, equipment and furniture	5,020	3,178
Dental and optical material	12	4,298
Prostheses	5,085	19,684
Renovation and maintenance	835	2,214
Patient canteen and staff food	6,587	8,311
Local transport	53	71
Fuel	265	368
Various (stationery, cleaning, banking costs, clothing costs, etc.)	22,238	14,435
Utilities	5,212	7,774
Insurance premiums	758	750
Rent		
Communications		1,747
Change in remainders	3,027	-2,739
Total	226,663	231,902

ITALY - Clinic for Migrants and People in Need in Marghera

Costs of running activities. Costs include donations of €2,849.60.

Cost item	2018	2017
Staff	204,844	208,365
Sanitary materials and consumption	10,637	7,868
Hospital construction, equipment and furniture	11,415	9,923
Dental and optical material	11,513	14,443
Prostheses	38,430	52,465
Renovation and maintenance	4,121	8,071
Patient canteen and staff food	11,313	11,155
Local transport	164	267
Fuel	1,163	500
Various (stationery, cleaning, banking costs, clothing costs, etc.)	11,139	12,427
Utilities	12,522	14,107
Insurance premiums	1,633	1,474
Rent	13,656	15,501
Communications	1,994	664
Change in remainders	-2,942	-1,296
Total	331,602	355,935

ITALY - Policlinic in Polistena

Costs of running activities. Costs include donations of €38.05.

Cost item	2018	2017
Staff	214,287	232,371
Sanitary materials and consumption	3,181	5,482
Hospital construction, equipment and furniture	3,769	6,310
Dental and optical material		
Consumption of non-sanitary material		
Renovation and maintenance	1,901	4,678
Patient canteen and staff food	13,079	13,009
Local transport	1,695	1,830
Fuel	15,116	15,693
Various (stationery, cleaning, banking costs, clothing costs, etc.)	12,428	4,818
Utilities	16,464	9,530
Insurance premiums	1,213	1,059
Rent	7,844	9,552
Communications	537	2,924
Prostheses		
Change in remainders	5,350	2,029
Total	296,864	309,286

ITALY - Clinic for Migrants and People in Need in Naples

Costs of running activities. Costs include donations of €4,099.08.

Cost item	2018	2017
Staff	203,960	220,586
Sanitary materials and consumption	69,677	7,639
Hospital construction, equipment and furniture	6,270	64,614
Dental and optical material		
Consumption of non-sanitary material		
Renovation and maintenance	2,359	3,762
Patient canteen and staff food	6,695	5,364
Local transport	4,195	4,028
Fuel	4,669	3,698
Various (stationery, cleaning, banking costs, clothing costs, etc.)	9,614	6,606
Utilities	12,872	10,884
Insurance premiums	1,384	1,367
Rent		
Communications	824	1,944
Change in remainders	239	-16
Total	322,758	330,492

ITALY - Clinic for Migrants and People in Need in Sassari

Costs of running activities.

Cost item	2018	2017
Staff	50,336	49,390
Sanitary materials and consumption	299	1,497
Hospital construction, equipment and furniture	1,011	659
Dental and optical material		
Consumption of non-sanitary material		
Renovation and maintenance		162
Patient canteen and staff food	2,229	2,280
Local transport		240
Fuel	257	437
Various (stationery, cleaning, banking costs, clothing costs, etc.)	416	244
Utilities	869	
Insurance premiums		
Rent		
Communications		
Change in remainders	933	-275
Total	56,350	54,635

ITALY - Politruck under Art. 3

Costs of running activities. Costs include donations of €1,558.09.

Cost item	2018	2017
Staff	176,729	169,092
Sanitary materials and consumption	8,684	10,225
Politruck	37,802	37,802
Hospital construction, equipment and furniture	4,073	2,724
Renovation and maintenance	10,158	3,557
Patient canteen and staff food	7,107	6,538
Local transport	2,407	2,645
Fuel	8,955	7,557
Utilities	6,914	4,975
Various (stationery, cleaning, banking costs, clothing costs, etc.)	4,702	2,525
Insurance premiums	9,671	9,671
Rent	2,684	1,269
Communications	917	1,443
Change in remainders	-641	-498
Total	280,161	259,525

ITALY - Clinic in Castel Volturno

Costs of running activities. Costs include donations of €868.24.

Cost item	2018	2017
Staff	203,377	180,740
Sanitary materials and consumption	15,485	11,347
Hospital construction, equipment and furniture	3,211	9,724
Renovation and maintenance	2,888	3,643
Patient canteen and staff food	15,139	11,949
Local transport	418	528
Fuel	8,529	5,786
Various (stationery, cleaning, banking costs, clothing costs, etc.)	14,840	6,031
Utilities	11,860	9,521
Insurance premiums	702	515
Rent	18,000	18,000
Communications	1,580	1,790
Change in remainders	-71	-1,211
Total	295,958	258,362

ITALY - Information Point for Socio-Medical Assistance in Brescia

Project begun in July 2016. Costs of running activities.

Cost item	2018	2017
Staff	32,911	30,746
Sanitary materials and consumption	67	
Hospital construction, equipment and furniture	267	448
Renovation and maintenance	175	241
Patient canteen and staff food	1,991	2,002
Local transport	306	204
Fuel	1,044	1,209
Utilities	2,438	1,702
Various (stationery, cleaning, banking costs, clothing costs, etc.)	1,230	1,157
Rent	21	571
Communications	732	2,103
Insurance premiums	248	246
Total	41,428	40,628

ITALY - Art. 10

Costs of running and purchasing van.

Cost item	2018	2017
Staff		
Sanitary materials and consumption		
Hospital construction, equipment and furniture		
Van	15,063	15,063
Renovation and maintenance		
Patient canteen and staff food		
Local transport		
Fuel		
Utilities		
Various (stationery, cleaning, banking costs, clothing costs, etc.)		
Rent		
Insurance premiums	1,930	1,801
Total	16,993	16,864

ITALY - Information Point in Milan

The help point was not run in 2017.
The amount given is from amortisation for the construction of the headquarters on Via Santa Croce.

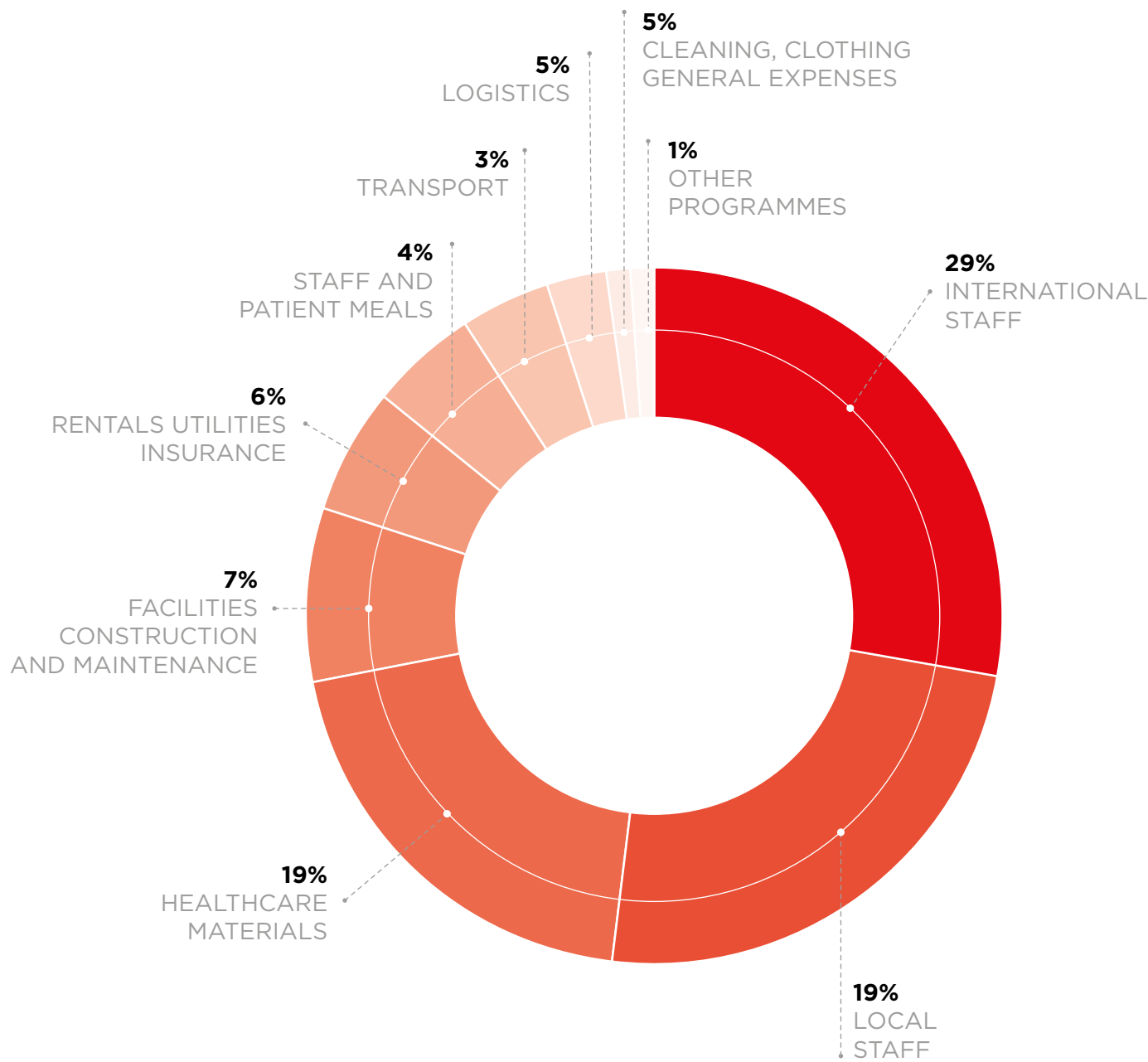
Cost item	2018	2017
Staff		
Sanitary materials and consumption		
Hospital construction, equipment and furniture	18,672	9,336
Renovation and maintenance		
Patient canteen and staff food		
Local transport		
Fuel		
Utilities		
Various (stationery, cleaning, banking costs, clothing costs, etc.)		
Total	18,672	9,336

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

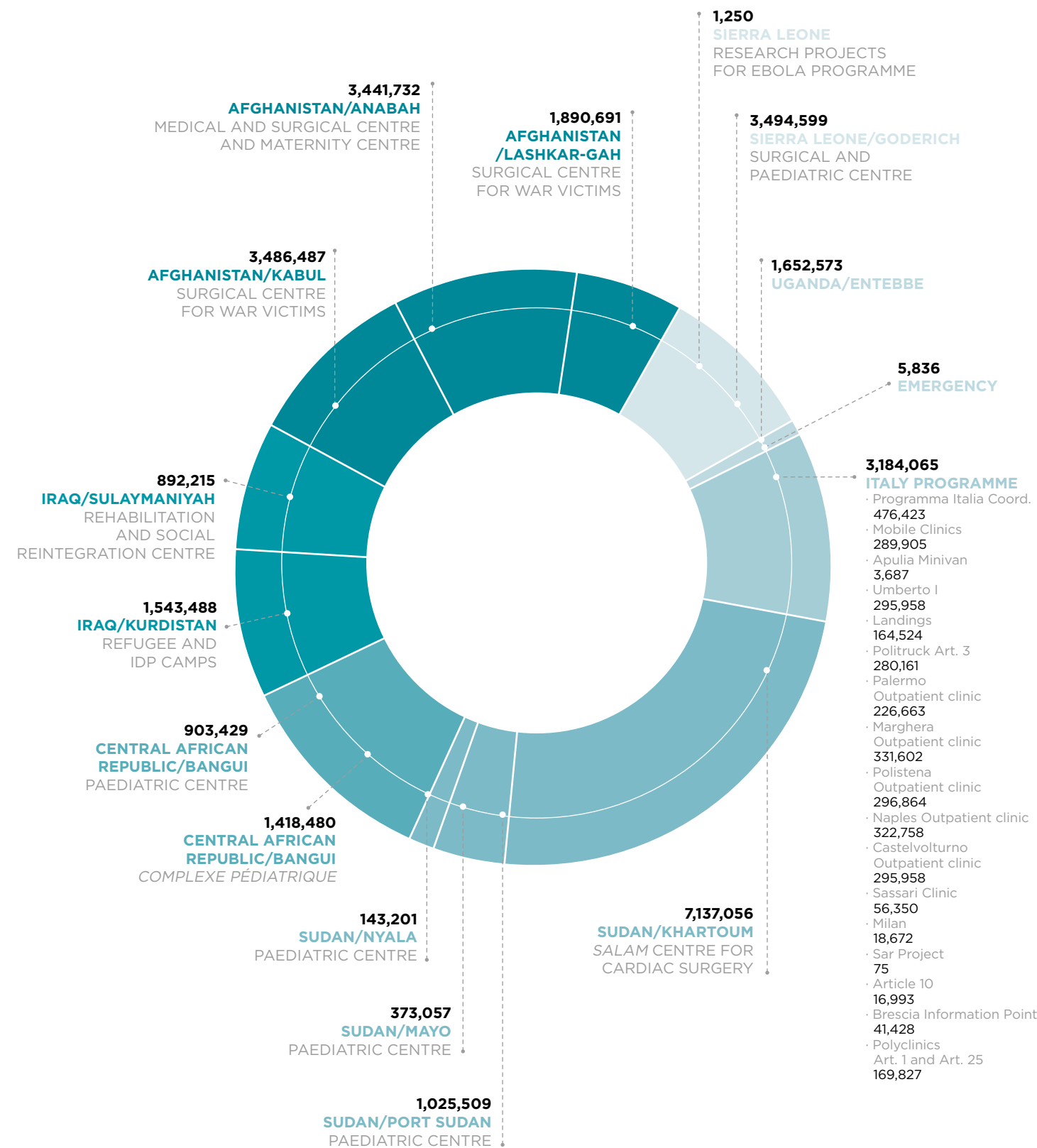
The policlinics were handed over at the start of 2018. The costs include donations of €46.

Cost item	2018	2017
Staff	129,615	
Sanitary materials and consumption	14	
Minivan		
Hospital construction, equipment and furniture	425	
Renovation and maintenance	2,475	
Patient canteen and staff food	2,457	
Local transport	560	
Fuel	17,252	
Various (stationery, cleaning, banking costs, clothing costs, etc.)	4,021	9
Utilities	577	
Rent	1,107	
Insurance premiums	11,503	
Logistics costs		
Communications	1,376	
Socio-medical programmes		
Total	171,382	9

ANALYSIS OF EXPENSES FOR CURRENT MISSIONS



EXPENDITURE PER PROJECT (EUROS)



Art.11.

**L'Italia ripudia la guerra come strumento di
offesa alla libertà degli altri popoli e come
mezzo di risoluzione delle controversie
internazionali;...**

(Costituzione della Repubblica Italiana)



ACTIVITIES IN ITALY

STRUCTURE AND ORGANISATION

MILAN OFFICE

Humanitarian missions and support for them are primarily managed at the Milan office. As of 31 December 2018, the total number of people working in the Milan office was approximately 191: 130 employees and collaborators, 44 volunteers, nine interns, three civil service volunteers and five external professionals.

Organisational structure of the Milan office as of 31/12/2018:

- **President's office** - employees: 2.
- **Communications** (Graphics – Web – Press – Editorial Office – Schools – Special Projects) - employees: 12; interns: 4; collaborators: 3; civil service volunteers: 3; volunteers: 3.
- **Fundraising office** (Private – Companies – Commercial – Donor Care) - employees: 15; volunteers: 10.
- **Administrative office** (Accounting and Treasury – Management Control – Reporting – Purchases) - employees: 16; volunteers: 3.
- **Office support services** (Welcome/Switchboard – General Services) - employees: 6; volunteers: 6.
- **Human resources office** - employees: 2; volunteers: 1.
- **Emergency International** - employees: 1; collaborators: 1; interns: 1.
- **Field Operations Department** (Selection/Recruiting – Staff Planning – Administration and Logistics – Pharmacy and biomedical equipment – Projects and relations with institutions – Building – IT/Data Analysis – Medical Division) - employees: 38; collaborators: 1; interns: 1; volunteers: 3.
- **Italy Programme organisation** - employees: 8; interns: 1; collaborators: 1.
- **Warehouse** - employees: 5.
- **Development projects at Milan and Venice offices** - employees: 2.
- **IT office** - employees: 4; volunteers: 1.
- **Event and volunteer coordination office** (Student Texts and Coordination, Fundraising Groups and Coordination – Culture of Peace – Group Accounting - Events) - employees: 13; interns: 1; volunteers: 7.
- **Prevention and protection services** - employees: 2.
- **Supervisory body** - employees: 1; volunteers: 2.
- **Christmas stall** - employees: 1; volunteers: 9.

As for the gender distribution at the Milan office, there is a higher proportion of women among employees. There are 97 women (66%) and 50 men (34%). The average age of employees at the Milan office is 40, and the average time spent working at the organisation is four years. This data reflects the investment in the office in order to support humanitarian activities, which began in 2012 and will go on in the years to come.

In 2018, in addition to signing up to work programmes with schools, EMERGENCY took on six people through examinations and one person on a trial basis.

ROME OFFICE

The subsidiary office in Rome carry out field activities thanks to full-time staff and volunteers. As of 31 December 2018, there were approximately 17 volunteers working regularly in the Rome office on a weekly rotation basis, together with 12 employees.

Organisational structure of the Rome office as of 31/12/2018:

- **President's office** - employees: 1.
- **General legal affairs and donations** - employees: 2.
- **Volunteer coordination office** - employees: 3; volunteers: 3.
- **Administrative office** - employees: 1.
- **Rome Christmas stalls** - employees: 3; volunteers: 2.
- **Christmas stalls** - employees: 2.
- **Switchboard and reception** - volunteers: 4.
- **Fundraising office** - volunteers: 6.
- **School** - volunteers: 2.

As for the gender distribution at the Rome office, there is a higher proportion of men among employees. There are nine men (75%) and three women (25%).

The average age of employees at the Rome office is 44, and the average time spent working at the organisation is six years.

VENICE OFFICE

The subsidiary office in Venice carries out activities in the area and manage continuing medical education. As of 31 December 2018, one employee and one volunteer were working at the Venice office.

OTHER BASES FOR HUMANITARIAN PROJECTS

Outside the offices in Milan, Rome and Venice, there are:

- 3 employees and 1 collaborator at the Clinic in Palermo
- 5 employees and 4 collaborators at the Clinic in Marghera
- 5 employees, 1 collaborator and 2 professional collaborators at the Clinic in Polistena
- 3 employees, 4 collaborators and 1 freelance collaborator at the Clinic in Castel Volturno
- 3 employees, 2 collaborators and 1 freelance collaborator at the Clinic in Ponticelli
- 1 collaborator and 1 freelance collaborator involved in the landings project in Sicily
- 3 employees and 2 collaborators in the politruck in Milan
- 4 employees, 3 collaborators and 1 freelance collaborator at the project in Latina
- 1 employee and 1 collaborator at the Clinic in Sassari
- 2 employees, 2 collaborators and 1 freelance collaborator at the Umberto I reception centre in Syracuse
- 1 employee at the Information Point in Brescia
- 3 collaborators and 2 freelance collaborators in the minivan for the Earthquake Project in Teramo and Macerata.

As for the gender distribution in the humanitarian projects in Italy, there is a slightly higher proportion of women among employees. There are 34 women (53%) and 30 men (47%). The average age of employees working in the humanitarian projects in Italy is 39 years. The average time spent working in them is two years.

There are 15 volunteers at the Clinic in Palermo (doctors and nurses), around 20 at the Clinic in Marghera, five at the Clinic in Polistena (two of whom are not medical workers), 25 at the Mobile Clinics, three at the Clinic in Castel Volturno, 12 at the Information Point in Brescia (non-medical workers), 12 at the Ponticelli Polyclinic and 15 at the Clinic in Sassari (non-medical workers). There are 17 employees, 101 collaborators and 5 freelance collaborators currently working on humanitarian missions outside Italy. As for the gender distribution in the humanitarian projects outside Italy, there is a slightly higher proportion of men. There are 64 women (52%) and 59 women (48%). The average age of employees working in the humanitarian projects abroad is 43 years. The average time spent working in them is two years.

In March 2016, the Administration of the City of Rome informed EMERGENCY of the request for the return of premises used as a subsidiary office and formally granted by the Capitol administration to the Organisation since 2008, following EMERGENCY's reallocation of space, which occurred at the Organisation's expense. The measure is part of a repossession campaign by the City of Rome, started by prefect commissioner Tronca and continued by the current administration. It is an indiscriminate request to all concessionaires for the return of property. This includes EMERGENCY, even though they are fully entitled to remain concessionaires for their premises, being an NGO recognised by the UN, as provided for in the same municipal licensing regulation (Item 5 of Resolution 140/2016), and having always regularly paid the concession fee determined by the City of Rome in accordance with current rules, as well as the entire renovation costs for the premises. Against that request, in May 2017 EMERGENCY was unfortunately forced to resort to TAR Lazio. At the end of 2018, the conflict remained unresolved.

VOLUNTEERS AND GROUPS

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

LOCAL GROUPS

COMPOSITION

EMERGENCY volunteers are extremely varied in their

composition, the type of activities they do and the opportunities offered in their location. To organise their activities more effectively, they are divided into 'local groups', which come together in 'area coordination groups' and, in some cases, 'regional coordination groups'. As of December 2018 there are 2,231 active volunteers (1,500 women and 731 men), divided into 148 local groups.

UNIVERSITY PROJECT

Since 2014, EMERGENCY has been involving and raising awareness among young people at Italian universities, organising events and public meetings. Twenty student groups were set up in as many cities in 2018. Of a total of 63 initiatives, 26 were organised at universities – conferences, seminars, career days and so on – and the rest were educational evenings and drinks parties. In Florence, Rome, Padua and Pavia, university student volunteers from EMERGENCY collaborated with university associations. The second edition of 'Fuori Aula' was one of the national events organised by young people in 2018. The theme was the EMERGENCY campaign 'Guarda il mondo da un altro punto di vista. E aiutaci a cambiarlo' ('See the World from Another Point of View and Help Us Change It'), to recruit members. The funds gathered were used for projects in Afghanistan. As part of 'Fuori Aula', 18 smaller events were organised and involved 2,075 people (115 people per event on average).

TRAINING

In January 2018, an annual meeting was held in Milan with volunteer representatives (270 volunteers representing 102 groups), and representatives and managers of various sectors of the organisation (president's office, Field Operations Department, communications, fundraising). In February and March 2018, the annual training for all volunteers took place, with four meetings in Milan, Rome, Venice and Naples, in which about 536 volunteers from 93 local groups took part. In November 2018, the second national meeting of EMERGENCY's university students took place in Milan, with around 90 young people involved.

ACTIVITIES

CULTURAL EVENTS AND FUNDRAISING

The volunteer groups raise funds and awareness throughout the year at both local and national levels (5x1000, donation texts, national day for recruiting members, '100 Cene' ('100 Dinners', Christmas with EMERGENCY). In 2018, hundreds of initiatives were organised by local groups, including: EMERGENCY Days, public events lasting one or more days and entirely dedicated to EMERGENCY's work; public conferences on matters relevant to the organisation; concerts; film screenings; presentations on books; sport initiatives; a huge number of food and wine events; and participation in festivals and events organised by third parties. All initiatives are promoted through the EMERGENCY volunteers' communications channels and the national events portal at <https://eventi.emergency.it>.

INFOPPOINT

Since 2012, EMERGENCY has opened infopoints in Genoa, Milan and Turin, dedicated to promoting and spreading awareness of its activities to the public. These spaces allow supporters to engage with the organisation at any time, support projects by buying gadgets, make donations and participate in the various cultural activities offered during opening hours. In 2018, 68 events were organised at infopoints, including book presentations (10), screenings (11), meetings for young people (16), plays (2), themed meetings (12) and workshops for adults and children (3). €18,151.74 were raised at the three infopoints.

CASA EMERGENCY

In September 2017, the organisation's new headquarters at Via Santa Croce 19, Milan, was officially launched. The building, obtained through the Milan city council, saw an important restoration between 2016 and 2017. In the last four months of 2017, it also became a cultural centre for the public. On the ground floor of the building, a multi-purpose room called Casa Emergency was instated, to host various activities that are free of charge and open to all: exhibitions, film screenings, a series of public events, readings and school events. In 2018, 37 volunteers helped organise initiatives at Casa Emergency.

100 CENE

'100 Cene' ('100 Dinners') is a fundraising project with a gastronomic theme that combines the pleasure of conviviality with the chance to support an EMERGENCY project. The campaign lasts for one month and 87 dinners were organised simultaneously in 2018, involving several thousand people.

THEATRE

EMERGENCY currently has four plays on in theatres, written and directed by Patrizia Pasqui and starring Mario Spallino and Matteo Palazzo: *Farmageddon*, *Viaggio Italiano*, *Stupidorisiko* and *C'era una volta la guerra*. EMERGENCY's theatre company was created to inform and make people reflect on the issues of war and poverty, and provide an opportunity to help promote and affirm essential human rights and the values of solidarity and peace.

In 2018, it put on 39 performances, 15 of which were organised by volunteer groups, 17 by people outside the organisation, three by schools, and four by the volunteer coordination office. Four thousand people saw these plays.

The plays produced by EMERGENCY were primarily performed by local groups, free of charge. They were occasionally requested for theatre showings or festivals by schools, local councils and other external bodies. Promotion and distribution have brought ten plays to festivals and other events. Local groups have also had the chance to set up information stands and raise funds in theatres and other performance sites.

Paid admissions amounted to €16,509,84 (including VAT) and fundraising by groups through offers, gadgets and cards totalled €8,133 (total events organised by groups and third parties). The plays performed by local groups allow volunteers to

introduce EMERGENCY through theatre and thus begin collaborations with organisations, universities, schools and local associations, involve the public, make new contacts, and find new volunteers and donors.

In 2018, volunteer groups were involved in researching locations interested in putting on EMERGENCY plays. Thanks to volunteers' direct contact with theatres, six plays were given to third parties.

The volunteer groups also promoted third parties to admit the plays into competitions. Out of eight competitions, two were won by EMERGENCY plays and led to performances with paid entry.

Third-party organisations promoted plays through four competitions, three of them for universities and one for a theatre company. All four competitions were won and resulted in five plays being put on in collaboration with student associations and one in collaboration with a theatre company.

NATIONAL MEETING

Every year, EMERGENCY organises a National Meeting that lasts three to four days. The event is organised in a different city every year. In September 2018, the 17th National Meeting was held in Trento. Approximately 500 volunteers took part. Every event involved different artists and people from the worlds of theatre and culture. A huge audience was reached. In the months leading up to the National Meeting, volunteers organised meetings in the local area to promote it, under the name '*Incontro Nazionale OFF*'.

COMMUNICATIONS

WEBSITE AND LANDING PAGES

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

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

SPECIAL ONLINE INITIATIVES

'EMERGENCY's commitment to the *Complexe Pédiatrique* in Bangui' minisite

After EMERGENCY's work at the Complexe Pédiatrique in Bangui ended and the facility was handed over, we set up the <https://bangui.emergency.it> minisite to present the work we had done in five years at the facility. The minisite went online in July 2018.

'*Dove l'erba trema*' ('Where the grass trembles') minisite

In December 2018, the first chapter went online on the '*Dove l'erba trema*' ('Where the grass trembles') minisite, an online showcase of the editorial project of the same name, formed to explain EMERGENCY's help for agricultural workers in southern Italy. The second and third chapters went online in January and February 2019. The site can be visited at <https://dovelerbatrema.emergency.it/>.

Sustainability Report web page

In 2018, EMERGENCY worked on a Sustainability Report and the related web page, <https://sustainability.emergency.it/>, where it can be downloaded.

EMAIL LIST

Weekly newsletter

Allistante is EMERGENCY's online newsletter, sent out every week to subscribers to keep them up-to-date with the organisation's activities and events. The newsletter is one of the main channels of communication with the organisation's supporters, keeping them informed about both humanitarian projects abroad and events at home. The newsletter is yet another tool for reporting on the work we do and how we spend funds, as well as being a source of news on the organisation's campaigns, fundraising methods and initiatives.

Other email lists

As well as receiving news via the *Allistante* list, subscribers to the mailing lists and donors who leave us their email addresses are contacted on specific occasions: for campaigns, appeals, particularly important events, local initiatives, and specific content releases. Via the Schools Office, newsletters and specific messages are sent out to teachers.

SOCIAL MEDIA

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

As well as these, EMERGENCY also runs a number of specific-interest pages (e.g. 'Il Teatro di Emergency') and local pages (e.g. The 'Christmas Space' pages and the Infopoint pages). Volunteers are also guaranteed widespread presence on this platform via local group accounts. EMERGENCY uses Facebook to inform the public about its work and for fundraising initiatives. The organisation also has a large audience on Twitter, with over 640,000 followers. EMERGENCY is also present on other platforms, including YouTube, Instagram and Google.

EMERGENCY JOURNAL

Three issues of the EMERGENCY quarterly magazine were published, the fourth issue being the Activity Report, which is also sent out to supporters. The magazine is the main tool for spreading awareness of and updates on EMERGENCY's humanitarian work, and providing accounting for donors. Every issue has one or more articles with general information on EMERGENCY's primary topics. Some of these are from experts from outside the organisation, including university professors, photographers, philosophers and journalists.

Overall circulation in 2018 was approximately 1,124,000, a high number, thanks to subscribed donors and wider dissemination. Each copy of the magazine contains a pre-stamped postal donation form for donating either via the Post Office or by bank transfer (SSD) to EMERGENCY, with no bank charges to the donor.

REPORT (ANNUAL ACTIVITY REPORT)

In March, the Activity Report was produced. The overall circulation of the Italian version was 270,000, with 200,000 being sent out to subscribed donors in lieu of the March quarterly magazine, and 70,000 distributed by the offices and groups during initiatives, events and from stands. The report was also produced in English.

CAMPAIGNS AND COMMUNICATIONS

In 2018, the Communications Office put renewed effort into spreading a culture of peace. The 5x1000 campaign began in March, with the production and circulation of postcards, visiting cards, leaflets, banners, and audio and visual materials. The slogan chosen was '*Quante cose può fare la tua firma?*' ('What can your signature do?'), highlighting all the new activities from the previous year that were made due to supporters' donations. Autumn saw a membership recruitment campaign '*E tu, da che parte stai?*' ('And you, where are you from?') promoted both with printed material for volunteer groups and online with a dedicated video and social media campaign. One of Communications Office main activities in 2018 was promoting the work of the Italy Programme, for example through the editorial project '*Dove l'erba trema*' ('Where the grass trembles').

Informative material was produced by the press and digital offices. The Communications Office was responsible for the following projects that showed our work in the field:

- 'Afghanistan, the war is not over', an exhibition by photographer Mathieu Willcocks.
 - Two 360° videos in Afghanistan.
 - An institutional video presenting the organisation.
 - '*La guerra è il mio nemico*' ('War is My Enemy'), an initiative for schools (see below).
- The Communications Office also produced promotional material for all our projects and ran events for raising public awareness, among them:
- The video '*Oltre il silenzio*' ('Beyond the silence'), published to promote the Earthquake Project two years after central Italy was affected.
 - The '*Programma Italia*' (Italy Programme) miniseries on Zelig TV.
 - The video '*Tutti hanno un sogno*' ('Everyone has a dream'), a reflection on opportunity in war zones produced for the new year.

The Communications Office also worked on the calendar of events at Casa Emergency. In particular, it promoted meetings and debates on migration, organising:

- A cinema exhibition, '*Schermi migranti*' ('Migrant screens').
- A cinema exhibition, '*D(i)ritti all'immagine*' ('Right to images').

All appointments are streamed live to widen their audience.

ACTIVITIES AT SCHOOLS

The main activities coordinated by the Schools Office in Milan were: slide shows and other tools for teachers and students; meetings in primary, middle and high schools and libraries; extracurricular initiatives for children and young people; projects with institutions, organisations, trusts and publishers; keeping speakers up-to-date, training new volunteers, and handling relations with contacted schools.

Volunteers currently have 19 slide shows and 2 orientation and information documents available for primary and secondary school teachers, with varied content according to age and topic area. Preparation and updating of the material are done by the Schools Office, which collects and studies the suggestions made by volunteers who are in daily contact with teachers and students.

There are 87 school groups in Italy involved in the organisation of classroom meetings.

In the 2017-2018 school year, speakers held 2,446 meetings in schools of all types and at all levels.

Volunteers were engaged in 13 meetings each school day, promoting a culture of peace, solidarity and respect for human rights, and giving information on the organisation's humanitarian activities, directly contacting about 90,000 people (students, parents and teachers).

The collaboration with Fondazione Prosolidar was renewed for the seventh edition of the '*Premio Teresa Sarti Strada*' prize for primary and middle schools, with 125 schools from all over Italy taking part. The prize-giving ceremony in Catania, in collaboration with the organisation Libera, was attended by 80 children, young people, parents and teachers.

To give continuity to primary school meetings and to reach families, a bookmark was designed to give children at the end of the meeting, on which the address of the homepage, www.lacartadellapace.it, is written. By signing up here, adults can stay informed about the organisation's activities and download a pack of playing cards for children.

We collaborated with the publishing house Les Mots Libres to publish the book 'My Name is Not Refugee' by Kate Milner, which comes with a school kit for teachers.

On 8 November 2018, the Schools Office ran the '*La guerra è il mio nemico: Vol. 2*' ('War is my enemy, Vol. 2') event in collaboration with the communications company Unisona. The initiative for second-year pupils at secondary schools was carried out in 108 cinemas all over Italy and streamed live from Milan. Around 25,000 pupils and teachers took part. Since March 2018, the Schools was involved in content processing for the event, funding research at institutions and foundations, promotion of the event, and the involvement of students before and after the event.

Three classes from three schools, from the north, centre and south of Italy respectively, took part in a day-long workshop on mobile journalism. EMERGENCY volunteers were present in 78 classrooms during the live stream, providing information and answering pupils' demands.

In 2018, the Schools Office worked with *UCIIM* and *Casa per la Pace in Milan*, offering training for secondary-school teachers on peace and human

rights from the point of view of victims, based on EMERGENCY's experience in humanitarian work. Four meetings were held at Casa Emergency.

We also launched a collaboration with BiMed (*Biennale delle Arti e delle Scienze del Mediterraneo*) to take part in the 'creative writing relay' project, in which school classes wrote pieces on war, based on words from EMERGENCY president Rossella Miccio. BiMed also promoted the Teresa Sarti Strada prize to its contacts.

The latest public education reform made it compulsory for all students in higher education to carry out a period of alternating education and work experience. Our Schools Office answered the call from schools to let students have this experience at EMERGENCY. In 2018, 51 young people were welcomed by the Milan headquarters, 45 in Rome and 48 in Perugia. In Catanzaro, the project involved 17 classes.

In response to publicity from the EU, an increasing number of schools are taking part in specific volunteering and teaching projects, asking for the Schools Office's collaboration in areas EMERGENCY focuses on.

The Schools Office independently manages the creation and submission of informational and promotional newsletters to the email addresses of teachers and schools. A database was created with teachers' contacts during school encounters (9,687 e-mail addresses) and the public addresses of the schools on the MIUR website (10,204 e-mail contacts).

In 2018, the Schools Office developed and presented the project for the civil service call funded by the Lombardy regional government. They also coordinated the activities of the four volunteers chosen for the project, which was approved in May 2017 and ran from September 2017 to September 2018.

FUNDRAISING INITIATIVES

In 2018, around 54% of the organisation's total income was from private donations: €22,743,970 out of a total of €41,842,957, an increase of around 2% on the previous year. There was a slight increase of 1% on the previous year in 5x1000 donations, amounting to €13,547,811.94, and a decrease in legacy donations to €3,463,482.08. The latter was due primarily to amounts for which liquidation was delayed to the first months of the following year.

Total donations from private individuals amounted to €9,196,158, an increase of 4% on 2017. This increase was due to single and regular donations (up 8% on 2017). Regular donors are people who choose to support us continuously. It is thanks to their constant support that we can plan projects and make them sustainable in the long term.

As for fundraising from companies, besides donations from various small and medium enterprises, including through the special programmes '*Azienda Amica di Emergency*' and '*A Tavola con Emergency*', the following decided to renew their collaboration with EMERGENCY in 2018: American Express, signed up since 2007 through the Club Membership Rewards programme; Unicoop Tirreno, which in 2011 made it possible for its customers to donate solidarity points by supporting the policlinic in Palermo; Micys, a

cosmetics company that owns the brand Pupa and has been supporting the Maternity Centre in Anabah for 10 years; and Fastweb, which has been working with EMERGENCY since 2012 and continues to allow its customers support the Italy Programme.

They were joined by: Coop Centro Italia, which supported the Italy Programme; Geico S.p.A., with a donation to the Politruck in Milan; and Studio Hogan Lovells, with a donation to the Surgical Centre in Goderich, Sierra Leone, at an event put on by the studio together with Dell EMC Corporation.

After work began on the site for the Centre of Excellence in Paediatric Surgery in Uganda, we began to make different agreements with companies involved in the construction. Among the most important are: Mapei, which has helped build the rammed-earth walls; Enel Greenpower, which donated the solar panels; the Amenduni Group, which donated the piping; Maeg; Thema and related companies, who contributed the fittings, windows and doors. In 2018, donations from companies to the Centre of Excellence in Paediatric Surgery in Uganda totalled €662,166.26.

The information contained herein refers to companies that have authorised the dissemination of data on their support, without having to comply with a confidentiality constraint.

TRANSFER OF ASSETS AND SERVICES

Revenues from transfer of commercial assets and services of modest value in 2018 totalled €1,483,921, of which: 9% came from local groups' work; 64% from Christmas information and awareness points; and around 27% from websites (Shop, Events and Christmas Special). In 2018, Christmas information points were set up in 14 Italian cities and raised income of €948,471 (in addition to €48,000 in donations).

When choosing products in 2018, established guidelines were used to analyse the origin, production method and environmental impact of the products, as well as an assessment of whether they and their providers can be deemed ethical.

CONTRIBUTIONS FROM ITALIAN AND FOREIGN BODIES

Organisations outside Italy affiliated with EMERGENCY donated a total of €457,523.22, mostly in support of the *Salam* Centre for Cardiac Surgery.

FUNDRAISING: PROBLEMS AND PERSPECTIVES

As mentioned in the introduction, the overall fundraising figure for 2018, including donations to the new hospital in Uganda, remained around the same as in recent years, with a very slight decrease. The main entries relate to the support traditionally attributed to individual donations, including the 5x1000 in addition to institutional giving, government contributions, fundraising on a broader level, and legacies. We are keeping a close eye on Italy's general economic situation, however, and the change in public opinion in some quarters to humanitarian operations and respect for human rights. Our commitment to diversifying and consolidating funds for the organisation remains, starting with continuous forms of support.

As can be seen, throughout the year the funding resulting from the eighth year – i.e. the financial year 2016 – of 5x1000 was disbursed and recorded, to the amount of €13,547,811.94. Also, in the financial year

in question, EMERGENCY had the highest nominated charity donation amongst all not-for-profit and voluntary organisations, with 379,673 donors, a slight decrease of about 1,410 donors. On dividing up the sum received by the number of donors, it can be seen that the amount per single donor is approximately €34, which is essentially identical to the previous year's amount.

INCIDENCE OF OPERATING COSTS

The cost of managing the organisation in 2018 was 8.05%, yet again well under the 10% threshold which EMERGENCY regards as 'virtuous'. The calculation takes into account donations received for the hospital in Uganda. As this is still under construction, they were not included in the income statement.

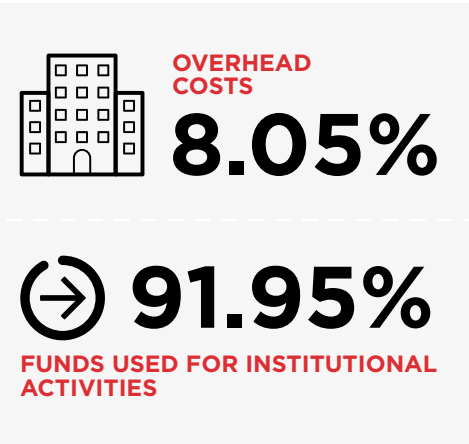
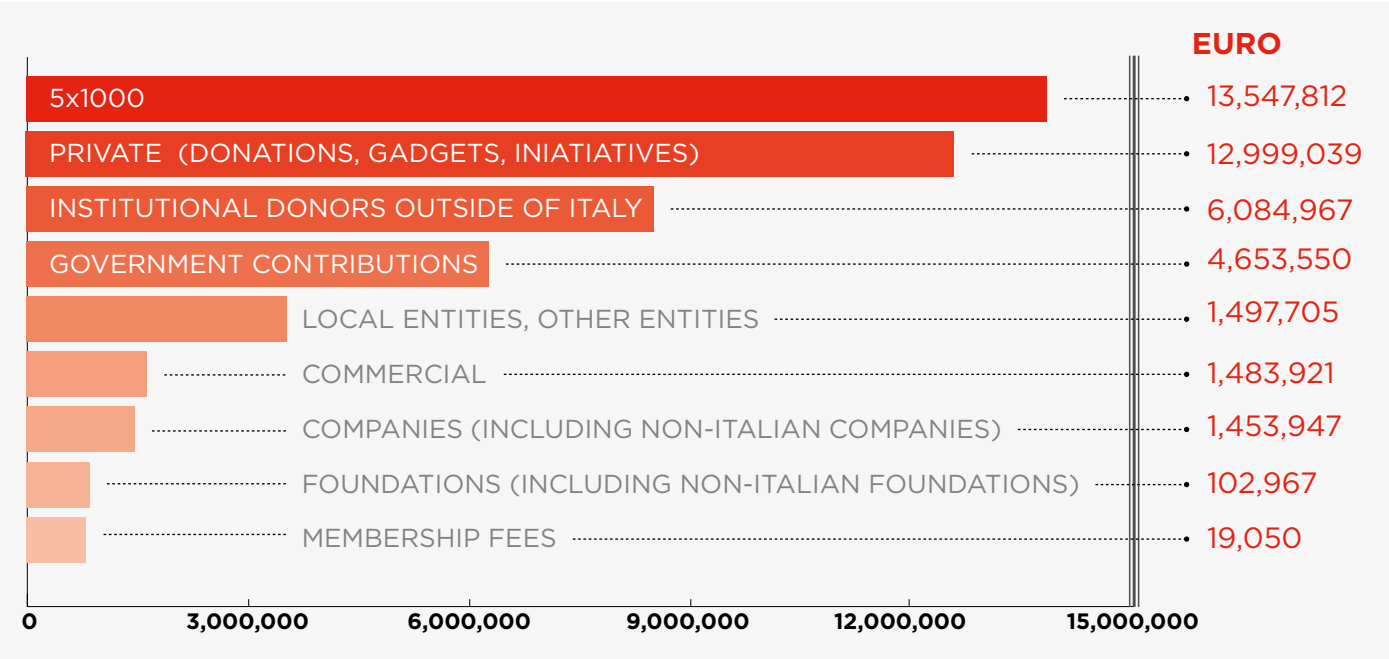
In 2018, the item with the biggest financial impact was again the cost of personnel (wages and related costs). To be added to this are the rental costs for warehouses in Milan and Rome, and utility consumption expenses and rental costs for the offices in Milan, Rome and Venice.

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

USE OF PROVISIONS

It should be noted that in 2018, funds of €500,000 from the 'Fund for future missions' were used that had been set aside from the contribution from Fondazione Prosolidar. They covered some of the costs of building the hospital in Uganda. The 'Fund for missions in progress' increased by €83,619 on the previous year to a total of €1,500,000, lest the Sudanese government fail to pay their promised share.

Finally, provisions for amounts due to collaborators for internal work were reclassified within the 'Fund for severance payments and similar obligations. The 'Other' fund increased by €93,500, to a current total of €218,609, to cover the risk deriving to a minor extent from outstanding disputes, mainly successions, for amounts that may be due to adjusting for costs not quantified by suppliers of electric appliances for the hospital in Goderich, in Sierra Leone.



BUDGET
COST AND REVENUE PROJECTIONS 2019

Revenues and costs	Budget
Revenues	
Total funds raised by headquarters and groups	31,482
Total government contributions	4,757
Organisational funds	5,051
Total for Uganda project	7,549
Total revenues	49,103
Costs for projects	
Italy Programme	2,969
Afghanistan	10,450
Iraq	960
Kurdistan	348
Sierra Leone	3,682
Sudan	8,119
CAR	1,090
Uganda	7,750
Emergency fund	300
Total costs for projects	35,668
Costs for project support	
Stock room	414
FOD	2,112
Total cost for project support	2,526
Costs for fundraising and communication	
Fundraising	3,098
EMERGENCY International	258
Communications	2,125
Local area	745
Events (only events throughout Italy and at Casa Emergency)	486
Development projects at headquarters	37
Total costs for fundraising and communication	6,749

Costs for general support	
President's office	289
Human resources	169
Legal	154
IT	370
Facility	752
Administration	821
Security	134
General services	115
Reception/Switchboard	107
Total costs for general support	2,910
Total costs for general and project support	47,853
Delta for costs/revenues	1,250

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

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

Rosa Miccio
President



BALANCE SHEET AND INCOME STATEMENT

ACTIVITIES

A) FIXED ASSETS

A.I - INTANGIBLE FIXED ASSETS	2018	2017	see page 77
1) START-UP AND EXPANSION COSTS	0	0	
2) RESEARCH, DEVELOPMENT AND PUBLICITY COSTS	24,499	9,055	
3) INDUSTRIAL PATENTS AND INTELLECTUAL PROPERTY RIGHTS	43,848	32,108	
4) CONCESSIONS, LICENCES, TRADE MARKS AND PATENTS	58,791	60,620	
5) OTHER	4,677,905	4,683,110	
6) ASSETS UNDER DEVELOPMENT AND ADVANCES	-	-	
TOTAL A.I	4,805,043	4,784,894	

A.II - TANGIBLE FIXED ASSETS USED ON MISSIONS	2018	2017	see page 78
1) LAND AND BUILDINGS	17,156,776	17,160,056	
2) HOSPITAL PLANTS AND EQUIPMENT	1,628,083	1,780,744	
3) HOSPITAL EQUIPMENT	9,311,616	9,763,408	
4) OTHER GOODS	11,331,218	11,577,754	
5) ASSETS UNDER DEVELOPMENT AND ADVANCES	11,097,595	3,838,987	
6) AMORTISATION FUNDS	-38,319,956	-38,524,356	
TOTAL A.II	12,205,333	5,596,594	

A.III - TANGIBLE FIXED ASSETS USED IN GENERAL SUPPORT	2018	2017	see page 80
1) LAND AND BUILDINGS	934,022	983,053	
2) PLANTS AND EQUIPMENT	30,452	22,569	
3) EQUIPMENT	93,687	93,687	
4) OTHER GOODS	1,546,258	1,911,722	
5) ASSETS UNDER DEVELOPMENT AND ADVANCES	55,659	99,095	
6) AMORTISATION FUNDS	-650,577	-1,131,138	
TOTAL A.III	2,009,500	1,978,987	

A.IV - FINANCIAL ASSETS	2018	2017	see page 83
1) SHARES	19,648	19,648	
2) OTHER SECURITIES	-	-	
3) PAYABLES	3,500,000	3,500,000	
TOTAL A.IV	3,519,648	3,519,648	

TOTAL ASSETS (A) **22,539,524** **15,880,123**

B) CIRCULATING ASSETS

B.I - PAYABLES	2018	2017	see page 83
1) FROM SUPRA-NATIONAL BODIES	-	-	
2) FROM PUBLIC BODIES	-	-	
3) ACCOUNTS FOR MISSIONS	-	-	
4) FOR '5X1000' FUNDS	-	-	
5) FROM THE TREASURY	62,735	80,494	
6) FROM OTHERS	3,235,695	5,047,661	
TOTAL B.I	3,298,430	5,128,155	

B.II - REMAINDERS	2018	2017	see page 85
1) MEDICINE AND SANITARY EQUIPMENT	3,039,655	2,966,899	
2) MATERIALS FOR PROSTHESES	302,494	280,301	
3) OTHER MATERIAL ON MISSIONS	728,878	564,858	
4) MATERIAL FOR FUNDRAISING	507,041	841,810	
5) OTHER MATERIAL	58,489	58,681	
6) ONGOING MISSIONS	-	-	
TOTAL B.II	4,636,557	4,712,549	

B.III - FINANCIAL RESOURCES	2018	2017	see page 85
1) MONEY AND VALUE RECEIVED	370,932	411,825	
2) BANK AND POSTAL DEPOSITS	-	-	
A - BANK AND POSTAL DEPOSITS AIMED AT SPECIFIC MISSIONS	6,451,390	7,429,401	
B - ON-SITE BANK AND POSTAL DEPOSITS AIMED AT SPECIFIC PROJECTS	2,219,623	3,928,150	
C - OTHER BANK AND POSTAL DEPOSITS	9,219,119	5,410,664	
3) SHORT-TERM SECURITIES	-	-	
4) OTHER SHORT-TERM RESOURCES	-	-	
TOTAL B.III	18,261,063	17,180,040	

TOTAL CURRENT ASSETS (B) **26,196,051** **27,020,744**

C) ACCRUAL AND DEFERRED INCOME

C - ACCRUAL AND DEFERRED INCOME	2018	2017	see page 86
1) ACCRUED INCOME	1,296	-	
2) DEFERRED INCOME	307,419	342,990	
TOTAL C	308,715	342,991	

TOTALE ASSETS **49,044,290** **43,243,857**

LIABILITIES

A) NET WORTH

	2018	2017	see page 87
I. DONATION FUND	8,801	8,801	
II. DONATION RESERVES	-	-	
A - FOR CAPITAL ASSETS	31,718	31,718	
B - FOR NON-CAPITAL ASSETS	742,716	789,821	
III. RESERVES FROM MANAGEMENT ADVANCES FOR PREVIOUS YEARS	24,026,345	23,911,600	
IV. RESERVES FROM SPECIFIC MANAGEMENT ADVANCES FOR PREVIOUS YEARS	-	-	
V. OTHER RESERVES	-	-	
VI. SURPLUS/DEFICIT FOR PREVIOUS YEARS	-	-	
VII. MANAGEMENT SURPLUS/DEFICIT FOR PREVIOUS YEARS	24,045	114,745	
TOTAL A	24,833,624	24,856,685	

TOTAL (A) **24,833,624** **24,856,685**

B) TIED ASSETS - Funds for risks and expenses

	2018	2017	see page 87
1) FOR RENEWING EQUIPMENT	-	-	
2) FOR FUTURE MISSIONS	1,280,000	1,780,000	
3) FOR ONGOING MISSIONS	1,500,000	1,416,381	
4) FOR TAXES	-	-	
5) FOR PENSIONS AND SIMILAR	373,621	367,508	
6) OTHER	218,609	107,433	
TOTAL B	3,372,230	3,671,322	

TOTAL (B) **3,372,230** **3,671,322**

C) DEBTS

C.I FOREIGN DEBTS FOR MISSIONS	2018	2017	see page 88
1) DEBTS TO THIRD PARTIES FOR FINANCING MISSIONS	-	-	
2) FUNDS FOR SPECIFIC MISSIONS	-	-	
3) ADVANCE CONTRIBUTIONS FOR MISSIONS	-	-	
4) DEBTS TO BANKS	-	-	
5) DEBTS TO OTHER FINANCERS	-	-	
6) DEBTS TO LOCAL SUPPLIERS	350,131	233,901	
7) DEBTS TO MISSION STAFF AND MISSION SUPPORT STAFF	539,571	640,816	
8) SEVERANCE PAY FOR MISSION SUPPORT STAFF (TFR FUND)	580,467	466,063	
9) DEBTS TO OTHERS	-	-	
TOTAL C.I	1,470,169	1,340,780	

C.II DEBTS FROM CULTURAL ACTIVITIES, THE OPERATING STRUCTURE AND PROVISION OF GOODS AND SERVICES FOR MISSIONS	2018	2017	see page 89
1) BANK DEBTS	310,344	465,516	
A - BANK DEBTS DUE AFTER THE YEAR	3,568,966	3,879,312	
2) DEBTS TO OTHER SUPPLIERS	-	-	
3) DEBTS TO SUPPLIERS FOR MISSIONS	3,447,070	2,891,161	
4) DEBTS TO STAFF IN THE OPERATING STRUCTURE	202,902	179,072	
5) DEBTS TO SOCIAL SECURITY INSTITUTIONS	324,901	368,104	
6) SEVERANCE PAY	658,702	617,704	
7) TAX PAYABLES	256,226	233,901	
8) OTHER PAYABLES	1,350,219	879,986	
TOTAL C.II	10,119,330	9,514,755	

TOTAL (C) **11,589,498** **10,855,535**

D) ACCRUALS AND DEFERRED INCOME

	2018	2017	see page 90
1) ACCRUED INCOME	8,401	32,064	
2) DEFERRED INCOME	9,240,537	3,828,251	
TOTAL D.I	9,248,938	3,860,316	

TOTAL (D) **9,248,938** **3,860,316**

TOTAL LIABILITIES **49,044,290** **43,243,857**

MEMORANDUM ACCOUNTS

FREELY REASSIGNABLE ASSETS	-	-
THIRD-PARTY GOODS	-	-
SURETIES	634,918	808,582
TOTAL MEMORANDUM ACCOUNTS	634,918	808,582

INCOME STATEMENT

A) REVENUE

A - FUNDRAISING	2018	2017	see page 91
1) DONATIONS AND CONTRIBUTIONS	22,926,052	27,622,358	
2) REVENUE FROM FUNDRAISING OPERATIONS	-	-	
A - FROM '5X1000'	13,547,812	13,408,631	
B - OTHER	270,501	376,008	
3) REVENUE FROM LIQUIDATION OF SUCCESSIONS OR SALE OF GOODS FROM INHERITANCE OR DONATION	3,463,482	4,491,310	
4) REVENUE FROM COMMERCIAL ACTIVITY	-	-	
A - FOR SALE OF GOODS	1,495,795	1,660,486	
B - FOR PROVISION OF SERVICES	139,316	86,503	
4BIS) OTHER REVENUE	-	583,619	
TOTAL A	41,842,957	48,228,915	
TOTAL REVENUE (A)	41,842,957	48,228,915	

B) FUNDRAISING EXPENSES

	2018	2017	see page 95
5) EXPENSES FROM ORGANISING FUNDRAISING	1,801,360	1,407,169	
6) EXPENSES FROM COMMERCIAL ACTIVITY	925,247	976,422	
7) CHANGE IN INVENTORIES OF MATERIALS FOR FUNDRAISING OPERATIONS	196,634	118,601	
TOTAL B	2,923,241	2,502,191	

C) EXPENSES FROM ACTIVE MISSIONS

	2018	2017	see page 96
8) FOR MEDICINE AND MEDICAL MATERIAL	6,118,744	7,148,020	
9) FOR RAW MATERIALS FOR PROSTHESES	263,668	205,366	
10) FOR GENERAL SUPPLIES	1,282,984	1,596,946	
11) FOR OTHER MATERIAL	1,358,703	1,432,964	
12) FOR SERVICES	5,777,822	5,981,374	
13) FOR USING THIRD-PARTY GOODS	780,070	1,143,900	
14) FOR STAFF AT ACTIVE MISSIONS:	-	-	
A - PAYMENT OF EMPLOYEES	2,706,742	2,487,137	
B - COMPENSATION FOR LOCAL AND INTERNATIONAL STAFF	10,747,394	14,474,176	
C - SOCIAL SECURITY EXPENSES	1,110,889	1,142,886	
D - STAFF INSURANCE PREMIUMS	257,254	481,352	
E - SEVERANCE PAY	187,135	173,941	
F - OTHER COSTS	383,439	490,622	
15) EXPENSES FROM VARIOUS ACTIVE MISSIONS	551,400	236,392	
TOTAL	31,526,245	36,995,077	
16) AMORTISATIONS AND DEPRECIATIONS	-	-	
A - AMORTISATIONS OF INTANGIBLE ASSETS	209,947	420,399	
B - AMORTISATIONS OF TANGIBLE ASSETS	803,505	1,386,233	
C - OTHER DEPRECIATIONS OF ASSETS	-	194,905	
D - DEPRECIATIONS OF CREDIT INCLUDED IN CURRENT ASSETS AND CASH EQUIVALENTS	-	-	
17) CHANGES IN LEFTOVERS OF MEDICINE, MEDICAL MATERIAL, MATERIAL FOR PROSTHESES AND SUPPLIES	-258,969	190,668	
18) RISK PROVISION	-	-	
19) OTHER PROVISIONS	133,098	-	
TOTAL	887,580	2,192,205	
TOTAL C	32,413,825	39,187,282	

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

	2018	2017	see page 96
20) FOR BUYING AND PRODUCING MATERIAL FOR CULTURAL AND EDUCATIONAL ACTIVITIES	303,661	281,943	
21) FOR SERVICES	1,035,429	1,078,137	
22) FOR USING THIRD-PARTY GOODS	208,815	227,354	
23) FOR STAFF	-	-	
A - PAYMENT OF EMPLOYEES	873,220	853,446	
B - COMPENSATION FOR LOCAL AND INTERNATIONAL STAFF	-	-	
C - SOCIAL SECURITY EXPENSES	233,148	212,099	
D - STAFF INSURANCE PREMIUMS	4,039	5,084	
E - SEVERANCE PAY	63,281	61,504	
F - OTHER COSTS	136,123	32,577	
24) VARIOUS EXPENSES FROM RUNNING CULTURAL ACTIVITIES	13,979	15,524	
TOTAL	2,871,694	2,767,668	
25) AMORTISATIONS AND DEPRECIATIONS	-	-	
A - AMORTISATIONS OF INTANGIBLE ASSETS	30,421	20,998	
B - AMORTISATIONS OF TANGIBLE ASSETS	13,069	7,055	
C - OTHER DEPRECIATIONS OF CREDIT INCLUDED IN CURRENT ASSETS AND CASH EQUIVALENTS	-	-	
26) CHANGES IN LEFTOVERS OF MEDICINE, MEDICAL MATERIAL, MATERIAL FOR PROSTHESES AND SUPPLIES	-14,137	18,146	
27) RISK PROVISION	-	-	
28) OTHER PROVISIONS	-	-	
TOTAL	29,353	46,199	
TOTAL D	2,901,047	2,813,868	
TOTAL EXPENSES (B + C + D)	38,238,113	44,503,340	
RESULT OF INSTITUTIONAL ACTIVITY (A - B - C - D)	3,604,844	3,725,575	

E) EXPENSES FROM MANAGEMENT AND SUPPORT ACTIVITIES

	2018	2017	see page 97
29) FOR BUYING PUBLISHING MATERIAL AND STATIONERY	22,727	31,639	
30) FOR SERVICES	935,256	1,100,075	
31) FOR USING THIRD-PARTY GOODS	210,664	411,271	
32) FOR STAFF	-	-	
A - PAYMENT OF EMPLOYEES	1,233,497	1,165,784	
B - COMPENSATION FOR LOCAL AND INTERNATIONAL STAFF	-	-	
C - SOCIAL SECURITY EXPENSES	323,028	275,131	
D - STAFF INSURANCE PREMIUMS	10,595	8,910	
E - SEVERANCE PAY	90,098	86,229	
F - OTHER COSTS	169,416	86,820	
33) VARIOUS EXPENSES FROM MANAGING STRUCTURE	199,713	208,961	
TOTAL	3,194,995	3,374,818	
34) AMORTISATIONS AND DEPRECIATIONS	-	-	
A - AMORTISATIONS OF INTANGIBLE ASSETS	183,831	165,321	
B - AMORTISATIONS OF TANGIBLE ASSETS	143,679	96,668	
C - OTHER DEPRECIATIONS OF ASSETS	-	-	
D - DEPRECIATIONS OF CREDIT INCLUDED IN CURRENT ASSETS AND CASH EQUIVALENTS	-	-	
35) CHANGES IN LEFTOVERS OF MEDICINE, MEDICAL MATERIAL, MATERIAL FOR PROSTHESES AND SUPPLIES	10,434	-13,290	
36) RISK PROVISION	-	-	
37) OTHER PROVISIONS	-	25,000	
TOTAL	337,944	273,699	
TOTAL E	3,532,940	3,648,517	
OPERATING RESULT (A - B - C - D - E)	71,905	77,058	

F) FINANCIAL REVENUE AND EXPENSES

	2018	2017	see page 98
38) REVENUE FROM SHARES	-	-	
39) OTHER FINANCIAL REVENUE	-	-	
A - FROM CREDIT LISTED UNDER ASSETS	-	-	
B - FROM SECURITIES LISTED UNDER ASSETS	-	-	
C - FROM SECURITIES LISTED UNDER CURRENT ASSETS	-	-	
D - INTEREST INCOME	32,170	7,378	
E - REVENUE OTHER THAN THE ABOVE	-	-	
F - PROFITS FROM FOREIGN CURRENCY TRANSFERS	63,953	93,029	
G - PROFITS FROM OPERATIONS IN FOREIGN CURRENCIES	-	-	
TOTAL	96,122	100,407	

	2018	2017	see page 98
40) INTEREST AND OTHER FINANCIAL CHARGES	-	-	
A - INTEREST EXPENSE ON MEDIUM/LONG-TERM FUNDS	-38,746	-	
B - INTEREST EXPENSE ON SHORT-TERM FUNDS	-1,639	-50,475	
C - LOSSES FROM FOREIGN CURRENCY TRANSFERS	-73,527	0	
D - LOSSES FROM OPERATIONS IN FOREIGN CURRENCIES	-	-	
TOTAL	-113,912	-50,475	
TOTAL F	-17,790	49,932	

G) EXTRAORDINARY REVENUE AND EXPENSES

	2018	2017	see page 98
41) OF WHICH REVENUE	-	-	
A - CAPITAL GAINS FROM DISPOSAL OF GOODS FROM INHERITANCE	-	-	
B - CAPITAL GAINS FROM DISPOSAL OF DONATED GOODS	-	-	
C - OTHERS	-	-	
42) EXPENSES	-	-	
TOTAL G	-	-	
RESULT BEFORE TAXES (A - B - C - D - E ± F ± G)	54,115	126,990	

H) TAXES ON INCOME FOR THE YEAR

	2018	2017	see page 98
43) TAXES ON INCOME FOR THE YEAR	30,070	12,245	
TOTAL G	30,070	12,245	
RESULT FOR THE YEAR (A - B - C - D - E ± F ± G - H)	24,045	114,745	

INTRODUCTION

Dear Members,
The financial statement as at 31 December 2018 of ‘EMERGENCY ONG ONLUS’, a charity with registered offices at Via Santa Croce 12, Milan (hereinafter ‘EMERGENCY’ or the ‘Organisation’), reports a surplus of €24,045 that is discussed in the remainder of this document.

Activities of the Organisation
EMERGENCY is a non-governmental organisation recognised pursuant and consequent to Law 125/2014. The organisation is recorded in the public list of civil organisations (organizzazioni della società civile, OSC) and other non-profit entities kept by Agenzia Italiana per la Cooperazione allo Sviluppo and registered in the Onlus register held by the Lombardy Director of the Italian Revenue Agency.
EMERGENCY is a recognised organisation included in the register of legal persons at the Prefecture of Milan on 28/04/2005 under order number 594, p. 973, volume III. The Organisation is also recorded on the ‘Register of organisations and entities that carry out activities in support of immigrants’, first section, no. A/662/2009/ MI. This registration recognises the work performed in support of immigrants, initially at the general and specialist Outpatient Clinic in Palermo and subsequently at other facilities in Italy: the general Outpatient Clinics in Marghera, Polistena, Castel Volturno, Naples, Sassari, the socio-medical help point in Brescia, and the various Mobile Clinics.
Pursuant to its Charter, the objectives of the Organisation are to:

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

Criteria for writing the financial statement
Italian regulations and jurisprudence do not contain rules governing the form and content of the financial statements of non-profit organisations, with the exception of Legislative Decree no. 117 of 3 July 2017 (the third sector code), art. 13 of which allows for new schemes for third-sector organisations, which have currently still not been approved by the relevant authorities.
In order to address the broad absence of regulations governing the financial statements of these organisations, the ‘Commission for non-profit organisations’ established by the Consiglio Nazionale Dottori Commercialisti ed Esperti Contabili (ODCEC) has issued two documents on the subject. These provide indications and suggested guidelines and standards for preparing the financial statements of charities and non-profit organisations in general, while also establishing a system for reporting the summary results of non-profit organisations.

In addition, on 11 February 2009, Agenzia per le Onlus (the charities agency, established consequent to art. 1 of the Prime Ministerial Decree dated 26 September 2000, as an agency for the control of non- commercial entities and non-profit organisations that are socially useful) approved ‘guidelines and formats for preparing the financial statements of non-profit entities’, as a coordinating act pursuant to art. 3.1.a of Prime Ministerial Decree no. 329 dated 21 March 2001.
The documents mentioned are non- binding for non-profit entities and therefore, for our Organisation, represent an important point of reference for the preparation of financial statements, which may be prepared in the forms deemed most appropriate and suitable, to the different work carried out.

The financial statement formats proposed by ODCEC and Agenzia per le Onlus represent an important point of reference but nevertheless are deemed insufficient to explain the detailed activities carried out by the Organisation. Given the above, the Organisation has decided to adopt the regulations established in the Italian Civil Code for limited companies, Italian Accounting Standards and the recommendations made by the relevant commissions, all suitably adapted and without adopting any of the formats proposed. The presentation of the financial statements, therefore, takes appropriate account of the specific operational, economic and organisational characteristics of the Organisation.
The recommendations issued by the ODCEC for the accounting treatment of donations, legacies and other gifts have been applied.
The financial statements as at 31/12/2018, of which these explanatory notes are an integral part pursuant to art. 2423, paragraph 1, of the Italian Civil Code agree with the accounting records, which have been kept properly. They have been prepared in compliance with arts. 2423, 2423-ter 2424-bis and 2425-bis of the Italian Civil Code, using preparation criteria consistent with those established in art. 2423-bis, paragraph 1, of the Italian Civil Code and preparation criteria consistent with those established in art. 2426 of the Italian Civil Code.

In this respect it should be noted that Legislative Decree no. 139/2015 has amended the balance sheet and income statement, intervening in art. 2424 and 2425 of the Italian Civil Code. Among the changes made to the income statement, the elimination of the extraordinary section (corresponding to extraordinary income and expenses, as per letter G of the income statement) is particularly important. In the present financial statement, with a special focus on the division by business area, it was considered appropriate to maintain, for this year, a separate indication of such income and charges.

In the preparation of the financial report, the principle of competence was adopted and, therefore, the effect of transactions and other events were accounted for and attributed to the period to which they relate, and not to the

EXPLANATORY NOTES

period in which the transaction took place (receipts and payments). Exceptions are only made to this criterion if the available related information is not sufficiently certain and precise.

The measurement criteria adopted comply with the provisions of art. 2426 of the Italian Civil Code and are comparable with those adopted in prior years. The classification of the financial statements takes into account the objectives of the Organisation (absence of the profit motive), the activities carried out and the absence of a format imposed by law. The account items grouped together in the balance sheet and income statement are described in these explanatory notes. When significant, the changes between years are also discussed.

In addition:

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

The financial statement is expressed in euros (EUR) and is comparable with the previous year’s statement.

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

Tax relief

As a non-governmental organisation pursuant and consequent to Law 125/2014, EMERGENCY is also a recognised charity recorded on the public list of civil organisations (OSC) and other non-profit entities run by Agenzia Italiana per la Cooperazione allo Sviluppo. The Organisation 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 on exemption from value-added tax on the free-of-charge purchase of goods; for provision of transportation by ambulance, for hospital and care services, for the educational performance of children and youths and for all kinds of educational purposes, for social-healthcare services.
- Art. 8, letter b-bis of Presidential Decree 633/72 on the non-applicability of VAT to goods transported or delivered outside the territory of the European Union within 80 days of delivery by the beneficiary or on their behalf, according to methods set out by decree of the Ministry of Economy and Finance, to public bodies or development organisations registered according to art. 26, paragraph 3, of Law 125 of 11 of August 2014, concerning humanitarian work, including development programmes.
- Exemption from stamp duty (bank statements, receipts, etc.) (art. 82, paragraph 5, Legislative Decree 117/2017).
- Exemption from taxation on legacies and donations (art. 82, paragraph 2, Legislative Decree 117/2017).
- Exemption from IRAP, a tax for non-commercial entities based for tax purposes in Lombardy (art. 1, paragraph 7, Regional Law 27 of 18/12/2001, confirmed by art. 7, paragraphs 1 and 2, Regional Law 10 of 14/07/2003), Puglia (art. 48, paragraphs 1 and 2, Regional Law 7 of 21/05/2002), Sardinia (art. 17, paragraph 5, Regional Law 3 of 29/04/2003) and Sicily (art. 7, paragraph 5, Regional Law 2 of 26/03/2002).
- Reduction to half of the IRES tax, set out in art. 6 of Presidential Decree 601/1973.

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

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

As an Onlus, the Organisation participates in the allocation of funds for the 5x1000 of I.R.Pe.F.

INFORMATION ABOUT BALANCE SHEET ASSETS

A) A) TANGIBLE AND INTANGIBLE ASSETS

1. Measurement criteria

Fixed assets are recorded at historical purchase and/or production cost and adjusted by the related accumulated amortisation and depreciation. The production cost of any internally- produced fixed assets and the increases in value of depreciable assets include all directly-related costs: their value is determined by summing the cost of materials, direct labour and that part of production expenses that is directly attributable to the assets concerned. Fixed assets received as gifts are measured at their fair value, as outlined in the Accounting Principle No. 2 for non-profit organisations which are in the process of being approved. Regardless of the depreciation already accumulated, fixed assets are written down if their value becomes permanently impaired. If the reasons for depreciation cease to

apply in subsequent years, the original value of the assets concerned is reinstated net of the related accumulated depreciation. No assets have been re-evaluated, whether on a voluntary basis or consequent to revaluation laws.

Tangible fixed assets are divided into two categories, namely:

A. II - Tangible fixed assets used in current missions.

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

In accordance with the principle of consistency over time, the measurement and other criteria used to prepare the financial statements as at 31/12/2018 are unchanged with respect to those applied in the previous year.

2. Amortisation criteria

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

Depreciation is charged as follows:

- The assets used in most foreign missions are depreciated in full in the year of purchase.
- The assets used in Italian missions, at the *Salam* Centre for Cardiac Surgery in Khartoum, at the Paediatric Centre in Port Sudan and at the support facilities are amortised/depreciated using the following rates:

Typology	Amortised %
Software	33.33%
Concessions and licences	20%
Leasehold improvements	25%
Leasehold improvements Santa Croce	3%
Property	10%
Installations	20%
Equipment	20%
Surgical equipment	12%
Electronic machines	20%
Furniture and furnishings	12%
Computers and printers	20%
Motor vehicles	25%
Trucks and means of transport	20%

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

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

Conversely, the decision to depreciate over a number of years the assets at the Salam Centre for Cardiac Surgery 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, according to the UN Human Development Index, Sudan is relatively well off compared to other countries in which the Organisation 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 same considerations regarding the amortisation of building costs for the Centre of Excellence in Paediatric Surgery in Uganda will be applied once building is finished and the hospital opens.

b) Financial assets

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

c) Payables

Payables are evaluated according to their estimated realisable value, determined by an appropriate provision for bad debts, deducted directly from the nominal value of the payables and determined in consideration of anticipated losses due to write-offs, as well as the financial situation in general, in the sector and in terms of risks in the specific country, where applicable.

d) Remainders

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

e) Cash equivalents

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

f) Debts

Debts are given at their nominal value, considered representative of their settlement value. For debts to suppliers, besides debts for invoices regularly received, the value for invoices to be received for services provided and orders delivered by 31 December is also given. Tax debts include debts to be paid from withholdings on income from employed and independent work, as well as debts for IRAP, IRES and VAT for the year, and possible local taxes to be paid.

Debts for IRAP and IRES are gross of advance payments.

Debts are divided by operating area and are therefore separate from debts accrued for missions abroad and debts from support activities.

g) Other debts

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

h) Provisions for risks and charges

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

i) Severance pay

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

j) Accruals and deferrals

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

k) Income

This is stated based on the principle of prudence and accrual and is essentially made up of income from fundraising, donations and contributions from organisations and companies, as well as financial and capital income.

The income is included in the income statement if its value is determined or determinable, or in the case of property at the moment of sale.

As for funds gathered through financial donations from private individuals through current bank and postal accounts, in general, the accounting principle is the fund principle.

l) Expenses

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

m) Taxes

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

3. Analysis of account items

A.1 – Intangible fixed assets

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

Item	Net book value 2018	Net book value 2017	Change
A.I.1 Start-up and expansion costs		0	0
A.I.2 Research, development and publicity costs	24,499	9,055	15,444
A.I.3 Industrial patents and intellectual property rights	43,848	32,108	11,740
A.I.4 Concessions, licences, trade marks, patents	58,791	60,620	-1,829
A.I.5 Other	4,677,905	4,683,110	-5,205
Total	4,805,043	4,784,894	20,149

The item includes other intangible assets. The largest amount was for improvements on third-party assets, related to the renovation project at the Milan headquarters, with a residual value of €4,506,081 to be amortised.

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

Item	Initial historical cost	Initial amortisation fund	Initial net book value	Change in historic cost in the year	Final historical cost	Corrections of funds	Amortisations in the year	Final amortisation fund	Final net book value
A.I.1 Start-up and expansion costs	4,658	4,658	0	0	4,658		0	4,658	0
A.I.2 Research, development and publicity costs	51,591	42,536	9,055	23,563	75,154		8,118	50,655	24,499
A.I.3 Industrial patents and intellectual property rights	76,182	44,074	32,108	33,334	109,516	206	21,800	65,668	43,848
A.I.4 Concessions, licences, trade marks, patents	128,933	68,313	60,620	42,580	171,513	2,855	47,263	112,721	58,791
A.I.5 Other	5,393,995	710,885	4,683,110	353,627	5,747,622	-3,953	354,880	1,069,718	4,677,905
Total	5,655,359	870,465	4,784,893	453,104	6,108,463	- 892	432,062	1,303,420	4,805,043

Changes in historical cost in 2018 totalled €453,104. Amortisation in 2018 amounted to €432,062, as recorded in the income statement based on area of activity. At the end of 2018, setting-up and expansion costs (A.I.1) were amortised fully, so that their residual value was zero. This item includes the implementation of the TeamSystem management software used by the organisation.

Research, development and advertising costs (A.I.2) are mainly represented by the design costs of the new Maternity Centre in Anabah, which opened at the end of 2016.

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

as the licences for Windows and Microsoft Office, including for the hospital in Khartoum.

Concessions, licences, trademarks and patents (A.I.4) include the costs incurred for the development of the clinical record for the Italy programme. The increments this year are due mainly to the development of the new application for managing donations, as well as the implementation of the missions management software, for the part relating to monthly cash flow creation. The increases for the year, of €27,000, relate to developing the app with 360° videos of Afghanistan, developing the website ‘Where the grass trembles’ and creating the website for the Sustainability Report, with the related video.

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

Description	Amount
ANABAH HOSPITAL	5,315
BANGUI CENTRE PEDIATRIQUE HOSPITAL	13,327
GODERICH HOSPITAL	41,525
GODERICH HOUSES	3,186
KABUL HOSPITAL	12,657
KHARTOUM HOSPITAL	2,769
KHARTOUM HOUSES	1,922
NYALA HOSPITAL	1,218
NYALA HOUSES	1,854
Total	83,773

The costs of rebuilding Casa Emergency will be amortised over a 30-year period, the estimated useful life of the project. No. 8 of art. 2427 of the Civil Code sets out that no financial charges have been ascribed to the figures recorded in the assets.

A.II – Tangible fixed assets used in current missions
The changes with respect to the prior year are analysed below:

Item	Net book value 2018	Net book value 2017	Change
A.II.1 Land and buildings	571,521	791,527	-220,006
A.II.2 Hospital plants and equipment	155,454	164,678	-9,223
A.II.3 Hospital equipment	128,445	237,614	-109,169
A.II.4 Other assets	252,316	591,801	-339,485
A.II.5 Assets under development and advances	11,097,595	3,810,974	7,286,621
Total	12,205,333	5,596,594	6,608,740

This item slightly increased during the year as a result of new investments. This increase reflects the increasing movements, mainly related to:

- a) Work on the building site for the hospital in Uganda.
- b) Buying various items for use in missions.

The above figures factor in the decreases due to amortisations for the Salam Centre for Cardiac Surgery in Khartoum and the Paediatric Centre in Port Sudan. Additions were scheduled systematically over the course of the year.

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:

Item	Initial historical cost	Initial amortisation fund	Initial net book value	Increases	Decreases	Change in historic cost in the year	Final historical cost	Funds used for provisions	Amortisations in the year	Final amortisation fund	Final net book value
A.II.1 Land and buildings	17,160,055	16,368,529	791,527	97,929	-101,212	-3,279	17,156,776	97,921	314,645	16,585,252	571,521
A.II.2 Hospital plants and equipment	1,780,744	1,616,066	164,678	59,326	-211,986	-152,660	1,628,083	219,560	76,123	1,472,629	155,454
A.II.3 Hospital equipment	9,763,408	9,525,794	237,614	60,322	-512,114	-451,792	9,311,616	520,337	177,716	9,183,173	128,445
A.II.4 Other assets	11,577,754	10,985,953	591,801	75,929	-322,465	-246,537	11,331,218	142,072	235,022	11,078,902	252,316
A.II.5 Assets under development and advances	3,838,987	28,014	3,810,973	7,258,604	0	7,258,604	11,097,595			0	11,097,595
Total	44,120,948	38,524,355	5,596,593	7,552,109	-1,147,777	6,404,336	50,525,288	979,890	803,505	38,319,956	12,205,333

‘Land and buildings’ (item A.II.1), mainly comprises the cost of buildings used as hospital facilities and as housing for the international personnel who work at the various missions around the world.

The majority of this amount relates to the *Salam* Centre for Cardiac Surgery in Khartoum, the completion of the Maternity Centre in Anabah and operations at the centre in Lashkar-Gah, in Afghanistan.

Changes in funds are due to liquidation of certain entirely amortised assets. The depreciation charge for the year, calculated using the criteria defined in section 2, amounted to €314,645, as recorded in item C16B of the income statement, amortisations and depreciations.

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

The negative changes in the item ‘Hospital plant and machines’ mainly reflect liquidation of entirely amortised assets related to the Ebola treatment centre project, which were written off in the financial year. The amortisations in the financial year were done according to the criteria in paragraph 2.

‘Hospital equipment’ (item A.II.3) comprises healthcare and other equipment used for the missions in various countries around the world. The increase in the historical cost of ‘Hospital equipment’ was €58,269 and is due mainly to purchases for the Maternity Centre in Anabah, the centre in Khartoum and the hospital in Lashkar-Gah. The change was more than compensated for by a negative change in the historic cost due to liquidation of certain entirely amortised assets, no longer usable, related to projects now completed. Amortisations were calculated under the criteria in paragraph 2, and totalled €177,716.

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

1. Furniture and hospital and non-hospital equipment for the new Maternity Centre in Anabah.
2. The new cooperative project in Kurdistan.
3. The launch of a stock of cars for use during the various projects.
4. The mobile general Outpatient Clinic with its Health Box, within art. 10 of the Italy programme.

The changes in the historic cost for this financial year, under the item ‘Other assets’ and equal to €391,573, are due mainly to certain entirely amortised assets for the years 2012-2014 that are no longer usable, for completing activities in projects.

The amortisations were made under the criteria defined in paragraph 2 and total €235,022.

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

Surgery in Uganda.
In 2018 the item increased by €7,258,604, to a total of €11,097,595. These amounts will be amortised once the planned hospital is completed in 2020.

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

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

Item	Net book value 2018	Net book value 2017	Change
A.III.1 Land and buildings	928,004	978,159	-50,155
A.III.2 Plants and equipment	12,984	7,752	5,232
A.III.3 Equipment	23,183	23,678	-495
A.III.4 Other assets	1,017,728	870,305	147,423
A.III.5 Assets under development and advances	27,601	99,095	-71,494
Total	2,009,500	1,978,987	30,511

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

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

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

Item	Initial historical cost	Initial amortisation fund	Initial net book value	Increases	Decreases	Change in historic cost in the year	Final historical cost	Funds used for provisions	Amortisations in the year	Final amortisation fund	Final net book value
A.III.1 Land and buildings	983,055	4,896	978,159	139,128	-188,159	-49,033	934,022	1,863	2,984	6,017	928,004
A.III.2 Plants and equipment	22,569	14,817	7,752	8,874	-992	7,883	30,452		2,651	17,468	12,984
A.III.3 Equipment	93,687	70,009	23,678			0	93,687	-193	301	70,504	23,183
A.III.4 Other assets	1,911,722	1,041,417	870,305	120,577	-486,041	-365,464	1,546,258	668,669	155,782	528,530	1,017,728
A.III.5 Assets under development and advances	127,154	28,059	99,095	26,805	-98,300	-71,495	55,659		0	28,059	27,601
Total	3,138,187	1,159,198	1,978,986	295,385	-773,492	-478,109	2,660,077	670,339	161,718	650,577	2,009,500

‘Land and buildings’, which amounts to €928,004 (item A.III.1 - Closing historical cost) is mainly comprised of non-operational buildings donated or bequeathed by third parties. These assets are measured with reference to their land registry value or the values indicated in the related deeds of donation.

The change in the sale of real estate assets in 2018 was €186,233, while the change due to new acquisitions was €139,128.

At the same time as the recognition of the greater/lesser value of the item of the assets of the balance sheet, the ‘Donation and donor reserve for non-instrumental assets’ shown in the liabilities of these financial statements increased/decreased by €47,105.

The item concerning land and buildings not destined for use by the organisation has not been amortised, as these assets are to be sold.
The amortisations for this item, totalling €3,998, relate to the light construction costs (historic cost: €30,034) included in the same item. These amounts are mainly due to setting up auxiliary structures for the Italy programme and containers for foreign missions.

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

LAND

PROFIS code	Location	Land Register Code	Type	Ownership	Sheet	Map. Ref.	Ownership income	Agricultural income	Carrying amount	Succession
24	Torrenova (ME)	M286	Agricultural land (classified as building)	1/2	13	1402	10.65	3.56	599.06	Meli
25	Torrenova (ME)	M286	Agricultural land (classified as building)	1/2	13	1615	20.38	6.82	1,146.38	Meli
17	Carpasio (IM)	B814	Orchard 2	1	8	129	6.07	3.64	682.88	Banaudi
18	Carpasio (IM)	B814	Plantation/ tree plantation	1	8	157	1.37	1.88	154.13	Banaudi
21	Carpasio (IM)	B814	Copse 1	1	8	74	0.04	0.01	4.5	Banaudi
19	Carpasio (IM)	B814	Plantation 2	1	8	50	3.56	5.69	400.5	Banaudi
20	Carpasio (IM)	B814	Ruin	1	8	52	0.00	0.00	0	Banaudi
22	Carpasio (IM)	B814	Plantation	1	9	33	0.96	1.92	108	Banaudi
23	Carpasio (IM)	B814	Plantation/ tree plantation U	1	8	129	0.31	0.43	34.88	Banaudi
16	Carpasio (IM)	B814	Orchard 4	1	8	129	1.09	0.66	122.63	Banaudi
7	Montaldo di Mondovi (CN)	F405	Copse 2	1/32	22	159	0.99	0.59	3.25	Barberis
9	Montaldo di Mondovi (CN)	F405	Plantation 3	1/64	3	39	0.64	1.14	1.05	Barberis
10	Montaldo di Mondovi (CN)	F405	Orchard 4	1/64	4	390	0.53	0.19	0.87	Barberis
11	Montaldo di Mondovi (CN)	F405	Orchard 4	1/64	4	460	0.50	0.18	0.82	Barberis
5	Montaldo di Mondovi (CN)	F405	Orchard 4	1/64	11	198	0.83	0.30	1.36	Barberis
8	Montaldo di Mondovi (CN)	F405	Orchard 4	1/64	22	8	3.74	1.34	6.14	Barberis
6	Montaldo di Mondovi (CN)	F405	Copse 2	1/64	22	14	3.03	1.82	4.97	Barberis
12	Roburent (CN)	H378	Plantation 4	11/432	13	153	1.52	5.26	4.06	Barberis
13	Roburent (CN)	H378	Plantation 4	11/432	13	158	0.24	0.84	0.64	Barberis
14	Roburent (CN)	H378	Copse 3	11/432	16	14	0.21	0.13	0.56	Barberis
15	Roburent (CN)	H378	Field 5	11/432	16	15	0.62	0.95	1.66	Barberis
3	Borgo Tossignano (BO)	B044	Uncultivated	1	10	69		0.49	-	Mondini
4	Borgo Tossignano (BO)	B044	Orchard	1	10	71	217.17	62.95	8,143.88	Mondini
2	Borgo Tossignano (BO)	B044	Orchard	1	10	267	84.06	24.37	3,152.25	Mondini
1	Porto Ceresio	G906	Copse	1/1	9	1428	5.29	2.12	595.13	Di Stefano
									15,169.60	Total

BUILDINGS

Code	Location	Land Register Code	Category	Ownership	Sheet	Part	Sub	Cat./ classe	Land register income	Carrying amount 2017	Succession
32	Calolziocorte (LC)	B423	Dwelling	500/1000	CA/1	1419	21	A/3	289.22	15,183.00	Bussi
33	Calolziocorte (LC)	B423	Storeroom	500/1000	CA/1	2229	45	C/6	21.02	1,103.55	Bussi
23	Menconico (PV)	F122	Dwelling	1000/1000	29	346		A/7 - 2	650.74	39,118.00	Parravidini
10	Trapani (TP)	L331	Dwelling	1000/1000	307	472	6	A/3 - 6	569.39	100,000.00	Celant (donation)
14	Carpasio (IM)	B814	Dwelling	1000/1000	9	516	2	A/4 - 2	125.50	15,060.00	Banaudi (donation)
13	Carpasio (IM)	B814	Storeroom	1000/1000	9	493	4	C/2 - 1	26.13	3,139.20	Banaudi (donation)
44	San Remo (IM)	I138	Dwelling	30/100	SR 35	1410	33	A/2	568.10	21,474.00	Gambino
43	San Remo (IM)	I138	Depot	30/100	SR 35	1410	100	C/2	11.47	434.00	Gambino
42	Bolgare (BG)	A937	Dwelling	30/100	10	6082	6	A/2	503.55	19,034.00	Gambino
40	Bolgare (BG)	A937	Storeroom	30/100	10	6082	17	C/6	40.13	1,517.00	Gambino
41	Bolgare (BG)	A937	Storeroom	30/100	10	6082	18	C/6	28.66	1,083.00	Gambino
4	Firenze	D612	Dwelling	4/9	125	107	8	A/4	479.01	26,824.00	Di Francescantonio
19	Collecchio (PR)	C852	Dwelling	1	31	1035	2	A/2	388.63	48,967.00	Santi
18	Collecchio (PR)	C852	Garage	1	31	879	3	C/6	41.52	5,232.00	Santi
19	Assisi (PG)		Apartment	1	105	110-111	1-7	A/2	1,371.19	172,770.00	Campodifiori
20	Assisi (PG)		Apartment	1	105	110	2	A/2	380.89	47,992.00	Campodifiori
25	Torino	L219	Dwelling	7/32	1397	36	1	A/3	472.56	13,025.00	Cerchio
11	Forlì	D704	Dwelling	1	220	22	4	A/3	553.90	45,364.00	Gagliardi
12	Forlì	D704	Garage	1	220	22	10	C/6	72.30	5,922.00	Gagliardi
17	Pordenone	G888	Dwelling	5/288	22	364	3	A/3	1,058.74	2,315.99	Reni
63	Mulazzano (LO)	F801	Dwelling	1/2	13	387	2	A/7	309.87	19,521.81	Ferraro
64	Mulazzano (LO)	F801	Storeroom	1/2	13	387	3	C/6	81.65	5,143.95	Ferraro
65	Mulazzano (LO)	F801	Dwelling	1/2	13	387	4	A/7	426.08	26,843.04	Ferraro
62	Roma	H501	Dwelling	1	1113	1395		A/7	1,239.50	156,177.00	Fei
67	Narni	L117	Shop	1	49	75	8	C/1	362.55	45,681.30	Fei
68	Bologna	A944	Dwelling	1/5	212	1112	8	A/3	499.67	12,591.68	Palmisano
69	Castellaneta (TA)	C136	Dwelling	1/5	128	1690	18	A/4	406.71	10,249.09	Palmisano
70	Stintino (SS)	M290	Dwelling	1/2	3	164	1	A/2	836.66	52,709.58	Pitzorno
71	Stintino (SS)	M290	Dwelling	1/2	3	164	2	A/2	906.38	57,101.94	Pitzorno
72	Stintino (SS)	M290	Storeroom	1/2	3	164	3	C/2	56.40	3,553.20	Pitzorno
73	Venaria Reale	L727	Dwelling	1/3	39	142	28	A/3	482.89	20,281.38	Oliviero
74	Comune di Sestino(AR)		Dwelling							150,000.00	Caldei property purchase
										1,145,411.72	Total

It should be noted that buildings subject to controversy, totalling €207,562, are not included in the financial statement.

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

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

‘Plant and machinery’ (item A.III.2 - Closing historical cost) relates to various mechanical and electrical installations. Over the course of the year, this item increased slightly, due mainly to work on the headquarters on Via Santa Croce and the offices in Venice.

‘Equipment’ (item A.III.3 - Closing historical cost) mainly comprises various equipment used at the offices in Milan, Rome and Venice and at the warehouses in Novate Milanese and Rome.

‘Other assets’ (item A.III.4 - Closing historical cost) mainly comprise computers, telecommunications equipment, vehicles, electronic machines, furniture and furnishings used at the offices in Milan, Rome, Venice and in various warehouses. The increases for the year are mainly due to purchases of new computers and IT equipment, as well as a vehicle used at the headquarters. The changes in the year are due mainly to the transfer of completely amortised assets that are no longer usable, as well as the renovation of the new headquarters.

The item **‘Assets in progress and advances’**, totalling €55,659 (item A.III.5 - Net accounting value), relates to costs of extraordinary maintenance work at the offices in Venice. These costs will be recovered in the next few years, as recognised by the municipal council of Venice in place of payment of the rent for the offices.

A.IV – Financial assets

Credit of €3,500,000 at Banca Prossima was reclassified in financial assets, having previously been included in sundry receivables, relating to the deposit that was kept as a guarantee for a loan for renovating the new headquarters on Via Santa Croce, in Milan. This deposit has an unavailability constraint of 78% of the total loan demanded. For the repayment of the capital portion, this credit is therefore made available proportionally.

The Organisation holds an equity interest in Banca Popolare Etica Soc. Coop. a r.l., Piazzetta Beato Giordano Forzatè, Padua, at which it also holds a current account. The interest amounts to €19,148, measured at purchase cost, and has remained unchanged with respect to the prior year. Such valuation seems appropriate to the net asset value. As a supporting quota holder, the Organisation also holds a €500 quota in Cooperativa Dieci Dicembre Soc. Coop. a r.l., in liquidation. The Organisation does not hold any investments in subsidiary or associated companies.

B) CURRENT ASSETS

B.I – Receivables
1. Measurement criteria

Receivables are stated at their nominal value and it is not considered necessary to adjust them based on their estimated realisable value. It is therefore not necessary to set up a provision for bad debts to adjust their value. The change in short-term loans is due mainly to a decrease in loans to third parties. All loans are due by the end of the year. Please note the change in this item for the categories concerned compared with the previous financial year.

Item	2018	2017	Change
B.I.4bis Tax receivables	62,735	80,494	- 17,759
B.I.6 Due from others	3,235,695	5,047,661	- 1,811,966
Total	3,298,430	5,128,155	-1,829,725

It should be noted that the negative change in the previous financial year, at €3,500,000, is due to a more coherent allocation in the financial statement of the deposit at Banca Prossima, which was included in financial assets.

Details of items

B.I.4) – Payables for ‘5x1000’ funds

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

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

In the financial year 2018, the Ministry of Labour and Social Policy provided the funds to pay the income tax on 5x1000 donations from taxpayers in 2016, based on income in 2015 and including the part attributable to the remainders, totalling €13,547,811. At the time of writing of this financial statement, the whole amount has already been cashed.

With reference to the distribution of funds donated by taxpayers in 2017 based on income in 2016, they were published on 26 March 2019 and therefore it was considered appropriate to adopt the first method of accounting above.

B.I.5) - Tax receivables

These relate mainly to receivables for IRAP accounts, receivables for substitute tax and VAT credit, and withheld taxes.

B.I.6) – Other receivables

Other receivables decreased compared to the previous year, mainly due to minor contributions from financial bodies. These contributions were to be received within the year but were still pending as at 31 December 2018.

Other receivables break down as follows:

Details of receivables from others	2018	2017	Change
Contributions due from funding bodies	1,448,155	2,818,904	- 1,370,748
Receivables due from Fondazione Prosolidar	1,280,000	1,780,000	- 500,000
Receivables for security deposits	43,106	61,679	- 18,573
Receivables for advances/credit notes from financiers	53,935	58,906	- 4,971
Other receivables	410,499	328,173	82,327
Total	3,235,695	5,047,661	- 1,811,966

These receivables are all due within 12 months, except part of the contribution from Fondazione Prosolidar totalling €780,000, which can be demanded in 2020 and 2021.

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

The amount due from Fondazione Prosolidar relates to funds that, once received, will be restricted for use in the construction of the paediatric hospital in Uganda. The compensation, an equal amount, can be found under ‘Funds for future missions’. The difference compared with the previous financial year is due to the amount paid in 2018 in support of this project. The balance represents the amount still to be paid.

The various loans relate mainly to marketing of Christmas gadgets and gift donations on the e-commerce website, and to sales at the organisation’s events. They also include the existing balance on credit cards with pre-paid donations to projects, and advance payments to workers on missions.

B.II – Inventories

1. Measurement criteria

Materie prime, ausiliarie, prodotti finiti e gadget sono iscritti al costo di acquisto medio ponderato. Le rimanenze di medicinali e di materiale sanitario sono valutate all’ultimo prezzo di acquisto.

2. Analysis of items

Inventories represent the value of the materials held as at 31 December 2018 at current missions (medicines, healthcare materials, prosthetics and supplies) and at the various offices and local groups (promotional materials). The inventories are valued at the cost of the last lot purchased. The figure for current costs at the end of the financial year is not substantially different from the figure adopted for the end-of-year assessment. The table below shows the change in the inventories as at 31 December 2018.

Item	2018	2017	Change
B.II.1 Medicine and sanitary equipment	3,039,655	2,966,899	72,756
B.II.2 Materials for prostheses	302,494	280,301	22,193
B.II.3 Other material on missions	728,878	564,858	164,020
B.II.4 Material for fundraising	649,072	841,810	-192,738
B.II.5 Other material	58,489	58,681	-192
Total	4,778,588	4,712,550	66,038
Funds for stock depreciation	-142,031		-142,031
Total	4,636,557	4,712,549	-75,993

It should be noted that the change in the inventories for medicine and medical supplies compared with the previous financial year is due mainly to supplies sent to the *Salam* Centre to help expand its clinical work.

The increase in inventories of various materials is linked to the construction of the hospital in Uganda. The *Salam* Centre for Cardiac Surgery in Khartoum has managed and supplied pharmaceuticals to the hospitals in Port Sudan and Mayo.

The inventories for supplies for fundraising operations at the facility, which mainly relate to the supply of goods and services, particularly those concerning e-commerce devices on deposit, decreased by €361,000, due in part to the use in 2018 of items already available in stock, and in part to setting up a stock provision (partly specific and partly general, totalling €142,030) to account for potential difficulties in obtaining certain long-standing items.

B.III – Financial assets

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 end-of-year exchange rates. Gains and losses deriving from the translation of receivables are respectively credited and debited to income statement items F39 ‘Exchange gains’ and F40 ‘Exchange losses’, and within various expenses for missions.

The profits and losses from the conversion of accounts into other currencies during missions have been allocated to individual projects. In 2018 in particular, large fluctuations were observed in the exchange rate between the euro and the Sudanese pound.

2. Analysis of items

Item	2018	2017	Change
B.III.1 Money and value received	370,932	411,825	-40,893
B.III.2.a Bank and postal deposits aimed at specific missions	6,451,390	7,429,401	-978,011
B.III.2.b On-site bank and postal deposits aimed at specific projects	2,219,623	3,928,150	-1,708,527
B.III.2.c Other bank and postal deposits	9,219,119	5,410,664	3,808,455
Total	18,261,063	17,180,040	1,081,024

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

These accounts in particular show a positive change thanks to contributions from financial bodies expected in 2017 by EMERGENCY, as well as a policy of making payment terms more efficient.

This amount is mainly comprised of:

- a) Funds of €6,451,390 in accounts dedicated to projects, therefore usable only to support costs of financial projects.
- b) On-site deposits at missions of €2,219,623.
- c) Funds not dedicated to any specific project, representing the remainder. This amount is particularly important due to the performance of donations over time, which were concentrated in the last month of the year, in particular those from natural persons during the Christmas period and revenue from sales at Christmas events. The increase since 2017 is due to contributions from financial bodies for projects carried out in the previous financial year, for which EMERGENCY set aside funds of its own. These contributions were received in 2018. Also in 2018, payments to suppliers and the terms for them were made more efficient.

Existing sureties as at 31 December 2018 totalled €634,918. These sureties were mainly from guarantees asked from financial bodies for projects, net of advances paid.

C – ACCRUALS AND DEFERRALS

C.I.2 – Accruals and deferrals

1. Measurement criteria

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

2. Analysis of items

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

Item	2018	2017	Change
C.I.1 Accrued income	1,296		1,296
C.I.2 Deferred income	307,419	342,990	-35,571
Total	308,715	342,990	-34,275

The item ‘Pre-paid expenses’ is generally in line with the end of the financial year. The item is essentially paid up of insurance premiums paid in advance at the end of 2018, calculated from maintenance fees, which are also paid in advance, and rents.

INFORMATION ABOUT BALANCE SHEET LIABILITIES AND FUNDS

A) NET WORTH

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

Item	Opening balance	Allocation of result for the year	Increases	Decreases	Closing balance
A.I Donation fund	8,801				8,801
A.II Donation reserves:					
a) For capital assets	31,718				31,718
b) For non-capital assets	789,821		139,127	186,233	742,716
A.III Reserves from management advances for previous years	23,911,600	114,745			24,026,345
A.IV Reserves from specific management advances for previous years					
A.V Other reserves					
A.VI Surplus/deficit for previous years					
A.VII Management surplus/deficit for previous years	114,745		24,045	114,745	24,045
Total	24,856,685	114,745	163,172	300,978	24,833,624

It should be noted that the reserve funds from donations for operational assets, which are maintained to compensate donated assets, have seen no change over the financial year. The reserves from donations and gifts for non-operational fixed assets are maintained to compensate the non-operational fixed assets received following donations or legacies. This item saw a decrease in the financial year 2018, mainly because of immovable assets, and increased due to new immovable assets being bought. The retained earnings for previous years were dealt with only for the recognition of the previous year’s result.

B) RESTRICTED FUNDS

1. Measurement criteria

It should be noted that the reserve funds from donations for operational assets, which are maintained to compensate donated assets, have seen no change over the financial year. The reserves from donations and gifts for non-operational fixed assets are maintained to compensate the non-operational fixed assets received following donations or legacies. This item saw a decrease in the financial year 2017, mainly because of immovable assets, and increased due to new immovable assets being bought. The retained earnings for previous years were dealt with only for the recognition of the previous year’s result.

2. Analysis of items

The situation at the end of 2018 is analysed below:

Item	Opening balance	Increases	Decreases	Closing balance
B.I.2 For future missions	1,780,000	0	500,000	1,280,000
B.I.3 For ongoing missions	1,416,381	83,619		1,500,000
B.I.5 For pensions and similar	367,508	9,479	3,365	373,621
B.I.6 Other	107,433	133,500	22,324	218,609
Total	3,671,322	226,598	525,689	3,372,230

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

The closing balance of the ‘Fund for future missions’ (B.I.2), €1,280,000, reflects the economic value of future costs identified as at 31 December 2018. 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 2018 and €500,000 from it were used in 2017 for project costs, which were covered and reported. The remaining amount of €1,280,000 was compensated by an equal amount in the loans to Prosolidar, for the part not yet cashed.

The item ‘Ongoing missions’ (B.I.3) increased since the previous year by €83,619, for a total of €1,500,000. It reflects the economic value of the risks and future charges existing at 31 December 2018 to cover the risk of the failure of the Sudanese Government to support the *Salam* Centre for Cardiac Surgery in Khartoum. This amount guarantees that the project will always be able to go ahead, regardless of exchange rates, covering on-site expenses for about a year.

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

Under this item was reclassified a pre-existing debt from the financial statement, formerly placed under severance, increasing the item in question by €201,760. The overall increase for the year was therefore €9,479.

The final balance for ‘Other’ funds (B.I.6) increased since the previous year by €93,500.

- These funds are mainly related to:
- €109,175 for covering legal fees for ongoing disputes.
 - €69,433 for taxes (Tari) potentially owed for the headquarters in Rome (headquarters, warehouse and Infopoint).
 - €40,000 to cover adjustments to electricity at the hospital in Goderich for the financial year 2018, for which there is still no defined amount.

C – DEBTS
1. Measurement criteria

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

2. Analysis of items
C.I – Foreign debts for ongoing missions

Item	2018	2017	Change
C.I.6 Debts to local suppliers	350,131	233,901	-116,230
C.I.7 Debts to mission staff and mission support staff	539,571	640,816	101,245
C.I.8 Severance pay for mission support staff (TFR fund)	580,467	466,063	-114,404
Total	1,470,169	1,340,780	-129,389

This item reflects the amounts owed by current missions for purchases made in the countries in which they are active. The item for staff severance pay for missions contains amounts accrued by Italian staff employed on missions abroad and in Italy.

C.II – This item reflects the amounts owed by current missions for purchases made in the countries in which they are active.

Item	2018	2017	Change
C.II.1 Bank debts	3,879,310	4,344,828	-465,518
C.II.3 Debts to suppliers for missions	3,447,070	2,891,161	555,909
C.II.4 Debts to staff in the operating structure	202,902	179,072	23,830
C.II.5 Debts to social security institutions	324,901	368,104	-43,203
C.II.6 Severance pay	658,702	617,704	40,998
C.II.7 Tax payables	256,226	233,901	22,325
C.II.8 Other payables	1,350,219	879,986	470,233
Total	10,119,330	9,514,755	604,574

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

The most important items are debts to banks, to suppliers for goods and services for the operating structure and missions (debts accrued in Italy), to staff and outsourced workers within the operating structure, and to Italian staff employed on missions in Italy and abroad, as well as other debts. The loan to credit institutions was taken out by the organisation for the renovation of the new headquarters on Via Santa Croce in Milan. The mortgage has lasted 15 years and the amount of the paid annual instalment is aligned with the annual lease of property leasing so far paid for the former headquarters in Via Vida. The change compared with the previous financial year is due to instalments repaid in 2018.

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

Below is a detailed description of the handling of employee termination indemnity fund, referring to staff employed in foreign operations missions and personnel employed in the facility. The final total, net of advances paid, complies fully with current Italian contractual obligations and law.

The item for tax payables includes debts to the treasury for withholdings from employees and outsourced workers for taxes, VAT debts and tax accrued in the year. Within the other debts, the most important item is advances from financiers of various projects, received before the accrual of the costs they finance.

Item	Previous fund	Accrued in the year	Contributions to warranty fund under Law 297/82	Revaluations	Integrated fund	Substitute tax	Cleared in the year	Severance indemnity fund
Severance indemnity for staff								
cultural / communication	153,512	47,211	-2,901	2,996	-9,591	-509	-38,898	151,818
structure	324,351	94,701	-5,768	6,609	-6,370	-1,124	-53,903	358,496
operating and support activity	244,416	83,478	-4,187	5,265	-6,097	-895	-20,262	301,718
fundraising	83,928	29,654	-1,913	1,827	-1,795	-311	-29,286	82,105
local	55,913	10,021	-692	1,253	0	-213	0	66,283
missions	112,690	60,105	-2,952	2,489	0	-423	-2,600	169,310
Palermo	54,191	7,503	-444	1,104	0	-188	-35,788	26,378
Italy Programme	54,766	37,337	-1,491	1,186	-1,843	-202	-6,693	83,061
Total	1,083,767	370,010	-20,348	22,730	-25,697	-3,864	-187,429	1,239,169

D) ACCRUALS AND REFERRALS
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 items
The changes with respect to the prior year are analysed below:

Item	2018	2017	Change
D.I.1 Accrued income	8,401	32,064	23,663
D.I.2 Deferred income	9,240,537	3,828,251	5,412,286
Total	9,248,938	3,860,316	5,388,623

The balance as at 31 December 2018 mainly refers to bank fees for the year 2018, but charged in 2019.
The item ‘Deferred income’ relates to funds cashed in 2017 and 2018, from donations for the building of the paediatric hospital in Uganda, the costs of which have been entered under ‘Assets under development’.

INFORMATION ABOUT INCOME STATEMENT ITEMS

The form and content of the income statement for the year ended 31 December 2018 are discussed below:

Fundraising activities

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

Running mission projects

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

Running and general support

- E) Cost of general support activities: costs incurred on the facilities that support the institutional activity of the organisation. These principally comprise costs incurred by the support facilities in Milan and Rome, rentals, payroll costs and depreciation of tangible fixed assets dedicated to general support activities.
- F) Financial income and charges: sum of the exchange gains and losses recognised and the interest income and expense recorded.
- G) Non-recurring income and expenses: capital gains and losses recognised on the disposal of assets, as well as the out-of-period income and expenses recorded.
- H) Income taxes for the year, including tax charges for the year.

The income statement is summarised below:

Item	Final book value 2018	Final book value 2017	Change
A - Fundraising	41,842,957	48,228,915	-6,385,958
B - Fundraising expenses	2,923,241	2,502,191	421,050
C - Expenses from active missions	32,413,825	39,187,282	-6,773,457
D - Expenses from publishing, cultural activity and running local groups	2,901,047	2,813,868	87,179
E - Expenses from management and support activities	3,532,940	3,648,517	-115,577
F - Financial revenue and expenses	17,790	-49,932	67,722
G - Extraordinary revenue and expenses	0	0	0
H - Taxes on income for the year	30,070	12,245	17,825
Total	24,045	3,860,316	5,388,623

FUNDRAISING

Item	Final book value 2018	Final book value 2017	Change
A.1 Donations and contributions	22,926,052	27,622,358	-4,696,306
A.2.a Revenue from fundraising operations - from '5x1000'	13,547,812	13,408,631	139,181
A.2.b Revenue from fundraising operations - other	270,501	376,008	-105,507
Total donations and contributions	36,744,364	41,406,997	-4,662,633
A.3 Revenue from liquidation of successions or sale of goods from inheritance or donation	3,463,482	4,491,310	-1,027,828
Total donations from wills and bequests	3,463,482	4,491,310	-1,027,828
A.4.a Revenue from commercial activity - for sale of goods	1,495,795	1,660,486	-164,691
A.4.b Revenue from commercial activity - for provision of services	139,316	86,503	52,813
Total commercial revenues	1,635,111	1,746,989	-111,878
A.4 bis Other revenue	0	583,619	-583,619
Total	41,842,957	48,228,915	-6,385,958
Donations finalised for Uganda and other deferrals	5,112,509	3,864,306	8,976,815
Total fundraising 2018	46,955,467	52,093,221	2,590,858

Total funds raised in 2018 amounted to €41,842,957, following a decrease of €463,987 with respect to the prior year, mainly due to reduced contributions to specific projects.
It should be noted that total funds raised is net of the €5,112,509 in donations for the financing of the hospital in Uganda, as the costs of building the hospital were included in assets under development. This income will be included in the income statement on the basis of depreciation of construction.
Bearing in mind also this amount from donations, total funds raised for the year 2018 are €46,955,467.

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

In particular, the donations and grants received during 2018 comprise the sum of the following items:

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

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

Type of donor	31/12/2018		31/12/2017		Change
	Free	Specific	Free	Specific	
Private donors	6,924,812	2,271,346	6,456,408	2,092,698	647,052
5x1000	13,547,812		13,408,631		139,181
Legal persons	731,975	717,768	149,247	709,872	590,625
Local authorities	6,639	2,113	24,550	5,480	- 21,277
Other organisations	135,168	177,212	97,927	141,715	72,738
Foundations	89,457	13,510	482,782	55,004	- 434,820
Foreign	16,211	447,205	19,759	336,447	107,211
Fundraising initiatives	66,389	271,320	82,043	293,965	- 38,299
International institutional donors		6,003,107		10,044,862	- 4,041,755
Contributions from sale of goods	107,576	457,284	77,354	341,131	146,375
Contributions from provision of services			535		- 535
Membership fees	19,050		18,300		750
Kurdistan funding - prosthetics					
Sudan funding – Khartoum		1,828,459		3,494,386	- 1,665,927
Sudan funding - Port Sudan		48,940		72,703	- 23,763
Goderich funding		360,527		443,773	- 83,246
Afghanistan funding		1,959,567		2,211,369	- 251,802
Libya funding					
Uganda funding		456,056		228,042	228,014
Income adjustments	3,000	118,751		139,687	- 17,936
Costs adjustment		- 36,891	4,000	17,673	- 15,217
Total	21,648,090	15,096,275	20,813,537	20,593,460	- 4,662,633
Total 2018 (Free + Specific)		36,744,364		41,406,997	

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

Donations and grants from independent sources (other than governmental authorities) amounted to 87.33% of the total.

Income from membership fees reflects the contributions made by the Organisation 118 members (as at 31/12/2018).

Income from the sale of fungible assets and property received by the Charity following legacies and donations, classified in item A.3 ‘Income from the sale or disposal of assets deriving from legacies and donations’, totals €3,463,482 and comprises in-kind contributions from wills and donations, and transfer of inherited property.

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

Source of donations	31/12/2018		31/12/2017		Change
	Free	Specific	Free	Specific	
Income from disposal of bequeathed property	875.225		1.051.223		-175.998
Grants, legacies and donations in kind	2.588.257		3.112.057	328.031	-851.830
Gains from disposal of bequeathed/ donated property	0	0	0	0	0
Losses from disposal of bequeathed/ donated property	0	0	0	0	0
Total	3.463.482	0	4.163.280	328.031	
Total 2018 (Free + Specific)		3.463.482		4.491.311	- 1.027.829

Income from commercial activities, classified in items A.4.a ‘Income from commercial activities - sale of goods’ and A.4.b ‘Income from commercial activities - provision of services’, €1,635,111, was €111,879 less than in the previous year.

Members will recall that EMERGENCY obtained a VAT to establish as a (supporting) commercial activity the sale of goods in support of its institutional objectives. This activity involves selling gadgets, party favours and other promotional items through the website, and organising market stalls, in addition to proceeds from collaborations with third parties. This item also includes income from sponsorships, which is classified as part of the funds raised from institutional activities. Activities are relevant to VAT and direct tax and are therefore managed like those with the related fiscal and legal obligations.

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

Source	31/12/2018		31/12/2017		Change
	Free	Specific	Free	Specific	
Revenue from party favours		218,166		359,795	- 141,630
Revenue from gadgets	218,368		204,611	676	13,080
Revenue from Christmas gadgets		98,916		128,623	- 29,707
Revenue from Christmas shops		809,991		790,338	19,653
Revenue from shops gifts		138,481		175,204	- 36,724
Other collaborations					
Royalties					
Authorship rights	11,843		180		11,663
Teaching services	28,039		19,250		8,789
Theatrical events	15,272		10,587		4,685
Contribution to commercial activities	500		500		
Revenues from other sales	11,374		738		10,636
Asset Sale Contributions					
Other	84,162		56,486		27,676
Total	369,558	1,265,553	292,352	1,454,638	
Total 2018 (Free + Specific)		1,635,111		1,746,989	111,878

The analysis of the allocation of the raised funds (donations, other income and funds) is shown in the following table:

Item	31/12/2018	%	31/12/2017	%
Membership fees	19,050	0.05%	18,300	0.04%
Funds allocated to projects	16,361,828	39.10%	22,959,747	47.61%
Funds not allocated to projects	25,462,080	60.85%	25,250,868	52.36%
Total	41,842,957	100.00%	48,228,915	100.00%

The table below shows the destination of specific funds for the Organisation’s projects, provided in the above table:

Projects	31/12/2018	31/12/2017	Change	Notes
Iraq - Rehabilitation Centre in Sulaymaniyah	204,505	54,219	150,286	
Iraq - Refugee and IDP camps	190,820	91,480	99,340	
Iraq - Refugee and IDP camps (institutional funds)	1,238,075	3,426,610	-2,188,535	completion of projects in Erbil and camps
Afghanistan - Surgical Centre and FAPs in Kabul	355,854	517,365	-161,511	
Afghanistan - Centre in Kabul (institutional funds)	1,608,171	1,426,579	181,592	
Afghanistan - Surgical and Paediatric Centre, Maternity Centre and FAPs in Anabah	215,051	368,395	-153,344	
Afghanistan - Centre in Anabah government contribution	1,959,567	2,211,369	-251,802	
Afghanistan - Surgical Centre and FAPs in Lashkar-gah	48,325	97,882	-49,557	
Afghanistan - Centre in Lashkar-Gah (institutional funds)	1,203,011	1,105,833	97,178	
Afghanistan and Kurdistan - War victims campaign	1,752,238	1,656,780	95,458	
Sierra Leone - Surgical and Paediatric Centre and FAPs in Goderich	414,652	428,862	-14,210	
Sierra Leone - Centres in Goderich government contribution	360,527	443,773	-83,246	
Sierra Leone - Centres in Goderich (institutional funds)	371,288	1,222,960	-851,672	terminati progetti
Sierra Leone - Fap Waterloo (institutional funds)	20,526	176,266	-155,740	

Projects	31/12/2018	31/12/2017	Change	Notes
Sierra Leone - Research projects for Ebola Programme (institutional funds)	0	21,209	-21,209	
Sudan - <i>Salam</i> Centre for cardiac surgery in Khartoum	660,057	619,964	40,094	
Sudan <i>Salam</i> Centre - government contribution	1,828,459	4,078,005	-2,249,546	reduction of contribution and decrease from exchange
Sudan - Mayo	79,841	101,945	-22,104	
Sudan - Mayo (institutional funds)	525,448	503,692	21,756	
Sudan - Nyala	-	2,975	-2,975	
Sudan - Nyala (institutional funds)	128,819	-	128,819	
Sudan - Port Sudan	44,369	46,502	-2,133	
Sudan - Port Sudan (institutional funds)	81,219	549,650	-468,431	completion of funded project
Sudan - Port Sudan - government contribution	48,940	72,703	-23,763	
Central African Republic - Bangui	167,495	207,057	-39,562	
Central African Republic - Bangui (institutional funds)	908,410	1,214,533	-306,123	closing of <i>Complexe Pédiatrique</i>
Italy - Migrants/polyclinics programme	1,232,175	1,353,554	-121,379	
Italy - Landings project (institutional funds)	-	519,546	-519,546	closing of landings project
Uganda - project to build Centre in Entebbe	257,929	211,997	45,932	
Uganda - government contribution	456,056	228,042	228,014	
Total	16,361,828	22,959,747	-6,597,919	

B – FUNDRAISING COSTS

Item	2018	2017	Change
B.5 Expenses from organising fundraising	8,401	32,064	23,663
B.5 bis Amortisations and depreciations	9,240,537	3,828,251	5,412,286
B.6 Expenses from commercial activity			
B.6 bis Amortisations and depreciations			
B.7 Change in inventories of materials for fundraising operations			
Total	9,248,938	3,860,316	5,388,623

The costs incurred to organise fundraising activities increased in the financial year, mainly due to new investments in projects for direct dialogue with donors. The management costs of transferring goods and providing services decreased over the financial year by €50,965, falling to €923,374 due to relevant activity suddenly slowing down in the first months of the year. 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, 56.47%, was essentially in line with that reported in the previous year.

Item	Final book value 2018	Final book value 2017	Change
C.8 Expenses for medicine and medical material	6,118,744	7,148,020	-1,029,276
C.9 Expenses for raw materials for prostheses	263,668	205,366	58,302
C.10 Expenses for general supplies	1,282,984	1,596,946	-313,962
C.11 Expenses for other material	1,358,703	1,432,964	-74,261
C.12 Expenses for services	5,777,822	5,981,374	-203,552
C.13 Expenses for using third-party goods	780,070	1,143,900	-363,830
C.14 Expenses for staff at active missions	15,392,853	19,250,114	-3,857,261
C.15 Expenses from various active missions	551,400	236,392	315,008
C.16 Amortisations and depreciations	1,013,452	2,001,537	-988,085
C.17 Changes in leftovers of medicine, medical material, material for prostheses and supplies	-258,969	190,668	-449,637
Total before provisions and write-downs	32,280,727	39,187,282	-6,906,554
C.19 Other provisions	133,098		133,098
Total	32,413,825	39,187,282	-6,773,456

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

The cost of current missions charged to the income statement was less than in the previous year. This decrease is mainly due to a reduction in costs of purchasing medicine and sanitary material, as well as in costs of staff employed on missions.

This reduction is also linked to the completion of certain projects begun in the previous year, mainly the hospital in Erbil, Iraqi Kurdistan, and the closure of certain camps in Sudan set up to tackle the acute watery diarrhoea (AWD) emergency.

The item for expenses for various missions includes differences in exchange rates for a total of €539,128, due mainly to the differences in exchange between local currencies and euros or dollars, as well as the differences from converting accounts in foreign currencies into euros at the end of the financial year.

On average, every month, about 218 international personnel are employed on current missions.

The cost of services includes a total of €559,888 relating to collaborators who are registered for VAT (professional providers of health care and other services).

This classification has been adopted, rather than recognising the related charges as payroll costs, in order to be consistent with Italian accounting standards.

The change in costs of amortisation is mainly due to the end of the period of amortisation for certain important assets, linked to the construction of the hospital in Sudan. It should also be noted that since 2017 the costs for completely amortisable long-term assets have been included in the relevant cost category for their total amount.

Among other important changes, we should mention the decrease in remainders of medicines and surgical equipment. This change is due to a reduction in the demand for medical equipment on various missions.

The division of costs for the various missions in Italy and abroad is shown in the table contained in the management report.

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

Item	Final book value 2018	Final book value 2017	Change
D.20 Expenses for buying and producing material for cultural and educational activities	303,661	281,943	21,718
D.21 Expenses for services	1,035,429	1,078,137	-42,707
D.22 Expenses for using third-party goods	208,815	227,354	-18,539
D.23 Expenses for staff	1,309,811	1,164,709	145,102
D.24 Various expenses from running cultural activities	13,979	15,526	-1,547
D.25 Amortisations and depreciations	43,490	28,053	15,437
D.26 Changes in leftovers of medicine, medical material, material for prostheses and supplies	-14,137	18,146	-32,283
Total	2,901,047	2,813,868	87,181

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 Organisation’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 item also includes the cost of managing the local groups and the donation of radio and television advertising, as well as €88,747 (professional service fees) in relation to collaborators who are registered for VAT.

Staff costs relate to people in charge of coordination and management of above activities

As at December 2018, there are a total of 2,231 volunteers throughout Italy (1,500 women, 731 men) organised into 148 local groups. They all have ID badges and work actively to promote a culture of peace and to raise funds in support of the Organisation.

The headquarters in Milan relied on the continual support of 44 volunteers, the Rome office on 17 and the Venice office on one volunteer. Around 15 voluntary doctors and nurses worked at the Outpatient Clinic in Palermo and 20 at the Outpatient Clinic in Marghera. Five volunteers worked at the Outpatient Clinic in Polistena, 25 at the Mobile Clinics, three at the clinic in Castel Volturno, 12 at the Information Point for Socio-Medical Assistance in Brescia, 12 at the clinic in Ponticelli, Naples, and 20 at the facility in Sassari.

E - COSTS OF MANAGEMENT AND GENERAL SUPPORT

Item	Final book value 2018	Final book value 2017	Change
E.29 Expenses for buying publishing material and stationery	22,727	31,639	-8,912
E.30 Expenses for services	935,256	1,100,075	-164,819
E.31 Expenses for using third-party goods	210,664	411,271	-200,607
E.32 Expenses for staff	1,826,634	1,622,874	203,760
E.33 Various expenses from managing structure	199,713	208,961	-9,248
E.34 Amortisations and depreciations	327,510	261,989	65,521
E.35 changes in leftovers of medicine, medical material, material for prostheses and supplies	10,434	-13,290	23,724
E.37 Other provisions	-	25,000	-25,000
Total	3,532,940	3,648,517	-115,577

The cost of the structure is 8.05% of funds raised (including funds for the Uganda project, included in the item for deferred income from donations), net of the related expenses. This value has slightly increased since the previous year (in 2017 it was 7.98%), mainly due to the increase in costs of staff for building the new Centre for Paediatric Surgery in Entebbe.

Support activities remain flexible overall. The large majority of personnel are employed, while recourse is also made to freelancers and professionals for specific operational needs. Interns and people on civilian service are also utilised within legal parameters. The contribution made by voluntary workers is very significant.

Costs for services include:

- Costs of connecting telephones to the network, which partly includes international communication with missions and partly expenses for contacts in Italy for fundraising and support operations.
- Relative utility costs of electricity, gas and water, as well as ordinary maintenance costs and cleaning facilities.
- Expenses for managing employees’ and legal and financial advisors’ salaries, connected to the normal activity of the association.
- Collection and commission expenses, connected to banking.
- Costs of insuring cars and the facility on Via Santa Croce and of transport for staff missions.

Expenses for goods from third parties are composed of rent for the offices in Rome and Venice and the warehouses in Novate Milanese and Rome. The decrease is due to the end of the rental contract for the Via Vida offices, following the transfer to the new headquarters at Via Santa Croce 19 in Milan.

F – FINANCIAL INCOME AND EXPENSES

Item	Final book value 2018	Final book value 2017	Change
F.39 Other financial revenue - interest income	32,170	7,378	24,792
F.39 Other financial revenue - profits from foreign currency transfers	63,953	93,029	-29,076
F.40 Interest and other financial charges - passive interests on funding	40,385	50,475	10,090
F.40 Interest and other financial charges - losses from foreign currency transfers	73,527	-	-73,527
Total	-17,790	49,932	67,722

Interest received from banks and on fixed income securities, net of financial withholdings, on bank deposits amount to €32,170, of which €25,412 derives from use of saving bonds when the pledge was made to Banca Prossima. Interest expense refers to accrued interest on instalments for the loan in 2018. Net exchange gains on transactions in the various currencies used by the Organisation have been entered under item C.15 along with expenses from the various operational missions. In this section, item F.39, aside from the differences in exchange deriving from the differences in amounts transferred from Italy to missions and the ones accredited to the same, records differences in exchange from managing accounts in local currencies.

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

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

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

Income taxes for the year – tax relief

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

The IRES (corporation tax) relates to the amount calculated for 2018, totalling €21,755, due on land owned by the organisation and by businesses, net of tax credits due for energy-saving projects for buildings.

Further information about payroll costs

Overall the cost of work carried out in the financial year 2018 equals €19,128,120. The equivalent for the previous year was €22,577,318. A number of employees have opted to make supplementary pension payments and, accordingly, the provision for leaving indemnities indicated in balance sheet items C.I.8 and C.II.6 is stated net of the related amounts.

Item	Final book value 2018	Final book value 2017	Change
Payments to employees	5,253,087	4,854,238	398,850
Compensation to collaborators	72,000	49,500	22,500
Compensation to international staff and Italy projects	5,003,336	6,052,499	-1,049,163
Compensation to local staff	5,744,058	8,421,677	-2,677,619
Social security expenses	1,788,591	1,725,745	62,846
Insurance premiums	274,119	497,820	-223,701
Severance indemnity	372,312	347,355	24,957
Other costs	620,616	628,484	-7,868
Total	19,128,120	22,577,318	-3,449,197

Overall at EMERGENCY’s offices and projects in Italy and abroad, 346 staff were working, divided as follows:

Staff 2018	
Employees	187
Collaborators	127
Professional Collaborators	20
Paid Internships (of which 1 was not paid)	9
Civil Servants	3
Milan Office	
Employees	119
Collaborators	2
Professional Collaborators	4
Interns	7
Unpaid Internships	1
Civil Servants	3
Rome Office	
Employees	12
Venice Office	
Employees	1
Italy Programme	
Coordinations	-
Employees	8
Professional Collaborators	1
Stage extracurriculare	1
Palermo Clinic	
Employees	3
Collaborators	1
Marghera Clinic	
Employees	5
Collaborators	4
Polistena Clinic	
Employees	5
Collaborators	1
Professional Collaborators	2
Castel Volturno Clinic	
Employees	3
Collaborators	4
Professional Collaborators	1
Ponticelli Polyclinic	
Employees	3
Collaborators	2
Professional Collaborators	2

Staff 2018	
Sassari Information Point	
Employees	1
Collaborators	1
Umberto I Reception Centre (Syracuse)	
Employees	2
Collaborators	2
Professional Collaborators	1
Mobile clinics for Sicily landings project	
Collaborators	1
Professional Collaborators	1
Latina project (911 polibus)	
Employees	4
Collaborators	3
Professional Collaborators	1
Mobile unit in Milan	
Employees	3
Collaborators	2
Information Point Brescia	
Employees	1
Art. 25 polyclinic minivan	
Collaborators	3
Professional Collaborators	2
Missions Abroad	
Employees	17
Collaborators	101
Professional Collaborators	5
	346

Events occurring subsequent to the reporting date

Should be noted that at the end of the financial year, the Italian Revenue Agency had not yet published a list stating the amounts assigned to charities through the allocation of 5x1000 for the financial year 2016 (with tax declarations reported in 2017).
On 26 March 2019, the Tax Authorities published the above list of 5x1000 allocations for 2018 (from 2016 income taxes) to charities and authorised voluntary organisations. On this list, EMERGENCY is listed as the recipient of €12,728,342, including €12,162,310 allocated specifically by the taxpayers concerned and €566,032 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 2019 financial year.
To tackle financial demands resulting from finishing construction of the paediatric hospital in Uganda in April 2019, a five-year funding contract of €2,500,000, reimbursable in advance without penalties for early payment. This funding is essentially guaranteed by the same restricted deposit, already set up to tackle the loan for restructuring the headquarters on Via Santa Croce in Milan. At the moment they become surplus to the needs of the project, this funding will be partially extinguished.

Furthermore, the exchange rate between the euro and Sudanese pound in the month of April did not see any notable changes compared to December 2018. At the moment there are no negative effects predicted on the cost forecast for the Sudan humanitarian mission during the 2019 financial year.

It should be further noted that compensations for members of the Board of Directors based on their roles were neither demanded nor provided for. Some members receive fees for other activities carried out for the Organisation as employees or workers under a different title, and occasionally expenses for transport paid directly by them to carry out their role.
Compensation for the Board of Auditors amounts to €25,130.
Compensation for certifying the 2017 financial statement amounts to €7,617.

These compensations are in line with the professional tariffs provided for by the order of certified and expert accountants in relation to the Organisation's assets.

This financial statement, composed of the balance sheet, income statement and explanatory notes, and accompanied by the management report, truthfully and accurately represents the financial and assets situation of the Organisation, as well as its financial results for the year ending 31 December 2018, and corresponds to its accounts.

President of the Board of Directors
Rosa Miccio



REPORT OF THE BOARD OF AUDITORS ON THE FINANCIAL STATEMENT AS AT 31 DECEMBER 2018

Dear Assembly,

The Board of Auditors would like to begin by informing you that in the year ending 31 December 2018, as of its appointment on 24 June 2018, it carried out the tasks of both voluntary auditing and legal assessment. This single report is therefore composed of section A), the ‘Independent auditors’ report’ and section B), the ‘Assessment report’.

A) INDEPENDENT AUDITORS’ REPORT

We have carried out voluntary auditing for the financial statement of the organisation EMERGENCY – Life Support For Civilian War Victims ONG ONLUS (hereafter also ‘EMERGENCY’) as at 31 December 2018, consisting of the balance sheet, income statement and explanatory notes, accompanied by the management report, which shows a positive result of €24,045 and a net worth of €24,833,624. These results can be summarised as follows:

Balance Sheet (€)		2018	2017
Total assets	Euros	49,044,290	43,243,857
Total liabilities	Euros	24,210,666	18,387,172
Net worth	Euros	24,833,624	24,856,685
Total liabilities + net worth	Euros	49,044,290	43,243,857
Income statement (€)			
Institutional activity income	Euros	41,842,957	48,228,915
Institutional activity costs	Euros	(38,238,113)	(44,503,340)
Institutional activity result	Euros	3,604,844	3,725,575
Management and general support costs	Euros	(3,532,940)	(3,648,517)
Operating result	Euros	71,905	77,058
Financial income and costs	Euros	(17,790)	49,932
Result before tax	Euros	54,115	126,990
Taxes	Euros	(30,070)	(12,245)
Result for the year	Euros	24,045	114,745

Directors’ responsibility for the financial statement

EMERGENCY’s Board of Directors is responsible for writing a financial statement that provides a truthful and accurate representation, in compliance with Italian legislation on reports for non-profit bodies, as stated in the explanatory notes. It is also responsible, according to law, for the internal audit considered necessary in writing a report that contains no significant errors due to fraud or unintended actions.

The directors are responsible for evaluating the organisation EMERGENCY – Life Support For Civilian War Victims ONG ONLUS’s ability to continue working as a functioning body. They are also responsible, when writing the financial statement, for assuming that is capable of doing so and providing adequate information to that effect.

Auditors’ responsibility

It is our responsibility to express our judgement on the financial statement based on our auditors’ report. We have written the report in compliance with the principles of the International Accounting Standards (IAS, or ISA Italia in Italy), set out in article 11, paragraph 3, of Legislative Decree no. 39/2010. These principles include respect for ethical principles, as well as planning and development of the auditors’ report in order to provide reasonable certainty that the financial statement contains no significant errors due to fraud or unintended actions. Reasonable certainty is understood as a high level of certainty, but not a guarantee, that a voluntary auditors’ report compliant with IAS principles will not contain significant errors. Errors may derive from fraud or unintended actions and are considered significant if they can reasonably be expected, in whole or in part, to influence financial decisions taken by actors on the basis of the financial statement.

The auditors’ report includes procedures for gathering evidence to support the figures and information in the financial statement. The procedures are chosen based on the professional judgement of the auditors, including risk evaluation for significant errors in the financial statement due to fraud or unintended actions. In carrying out this risk evaluation, the auditors study the internal audit for the report on the financial statement, which provides a truthful and accurate representation, in order to define reporting procedures suitable to the circumstances, and not in order to express a judgement on the effectiveness of the internal audit. The auditors’ report also includes an evaluation of the suitability of the accounting principles adopted and the sensibleness of the accounting estimates from the Board of Directors, as well as an evaluation of how representative the financial statement is overall. We believe we have gathered sufficient and suitable evidence on which to base our judgement.

Judgement

In our judgement, the financial statement is a truthful and accurate representation of the assets and financial situation of the organisation EMERGENCY – Life Support For Civilian War Victims ONG ONLUS as at 31 December 2018 and the financial result for the year ending on that date, pursuant to Italian legislation on reports for non-profit bodies.

Other

This report was not mandated by law, because EMERGENCY – Life Support For Civilian War Victims ONG ONLUS was not obliged to provide a legal report for its accounts in the year ending 31 December 2018.

Our work has therefore not involved procedures to verify that accounts have been kept pursuant to the reporting standard SA Italia 250B.

We would like to point out furthermore that our auditors were given the task of writing the voluntary report on EMERGENCY’s financial statement for the year 2018 only. The board that approves this statement will, therefore, have to discuss the appointment of the body responsible for the next report, which may be an auditing company.

B) ASSESSMENT REPORT

In the financial year ending 31 December 2018, the assessment work appointed to us was based on legal provisions, the rules of conduct for boards of statutory auditors recommended by Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (CNDCEC), and the rules of conduct in the document ‘Independent audits on non-profit bodies and professional contributions by tax advisors and accountants’, recommended by CNDCEC.

As for our tasks, we wish to point out that, in the year we were in the role, we carried out assessments of our competence. Specifically, we assessed our compliance with law, our certificate of incorporation and our statute, as well as our respect for the principles of proper administration and operation.

We also took part in meetings of the Board of Members and of the Board of Directors, carried out with respect for the statutory rules, legislation and regulations that govern them. We can provide reasonable assurance that the actions approved at them conform to law and to the organisation’s statute and are not manifestly unwise, reckless, likely to result in a conflict of interests or likely to compromise the integrity of the organisation.

We gained knowledge of and assessed the main activities of the organisation and found nothing out of the ordinary.

We evaluated the administrative and accounting systems and ensured that both were adequate and that the second was reliable in its presentation of facts about management. In doing so, we used the information from heads of departments and examined documents from the organisation. We have no specific observations to make in this regard.

Based on the contents of the above CNDCEC document, we evaluated the financial statement’s compliance with the facts and information available to us after completing our tasks.

As stated, the financial statement for the organisation Emergency – Life Support For Civilian War Victims ONG ONLUS as at 31 December 2018 consists of the balance sheet, income statement and explanatory notes, accompanied by the management report.

The statement was written according to the rules issued by the civil code for corporations, the Italian accounting principles, and the instructions provided by the committees responsible, without adopting any of the schemes proposed, including measures that take account of the features of the organisation in terms of management, finance and organisation.

The recommendation on accounting for donations, bequests and other payments, proposed by CNDCEC, was also adopted.

The explanatory notes provide all the information and details for an accurate and complete description of each item in the financial statement and, specifically, the assessment criteria adopted, changes with respect to the previous year and reasons for them, and movement of financial assets. The explanatory notes also provide information on changes during the financial year, explaining in detail the reasons and the figures.

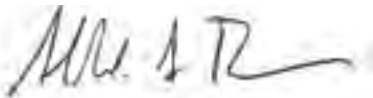
In general, we can confirm that:

- The principles of article 2423-bis of the Civil Code were observed.
- Attention was paid to the preparation of the financial statement and to its general conformity to law in terms of its form and structure, and on this front we have no observations to make in this report.
- It was not necessary to resort to any exemption pursuant to article 2423, paragraph 4, of the Civil Code.
- In general, in continuity with the previous year, criteria were applied that comply with article 2426 of the Civil Code and are described in detail in the explanatory notes.
- The payables and deferred income were listed on an accrual basis.
- Amortisations were calculated based on the use, destination, and economic and technical lifespans of assets, based in turn on remaining availability for use, as described in detail in the explanatory notes.
- Pursuant to article 2426, paragraph 1, no. 6, of the Civil Code, the Board of Statutory Auditors noted that there is no figure for start-up and expansion costs. We asked for the auditors' consent on this.
- The Board of Auditors verified the compliance of the financial statement with the facts and information of which it became aware after completing its duties. On this front we have no further observations.
- Potential commitments, guarantees and contingent liabilities were explained exhaustively.

In light of the results of the work it has carried out, the Board of Auditors has no exceptions to make on the approval of the financial statement ending 31 December 2018 written by the directors.

Milan, 8 June 2019

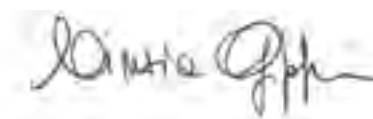
THE BOARD OF AUDITORS
(Alberto Di Fresco)



(Marcello Wagner)



(Cinzia Gipponi)



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EMERGENCY

To support EMERGENCY:

- **postal account** in the name of EMERGENCY, no. 28426203
- **bank accounts** in the name of EMERGENCY
 - with Banca Etica, Filiale di Milano IBAN IT86P0501801600000001333331
 - with Banca Popolare dell'Emilia Romagna IBAN IT41V05387016000000000713558
- **credit card and PayPal online** via the website en.emergency.it (Euro)
- **regular donations by standing order (SDD)** via the website en.emergency.it