

MISSION REPORT TO THE FINANCIAL STATEMENTS 2022



Summary

FOREWORD	10
1. GENERAL INFORMATION ON THE ORGANISATION	13
1.1. About Us: Mission and Vision.....	13
1.2. Legal form	14
1.3. Our Values	15
1.4. Ways of pursuing statutory aims: Intervention logic	17
1.5. Ways of pursuing statutory goals: The strategy	19
1.6. Governance.....	20
2. DESCRIPTION OF FINANCIAL STATEMENTS ITEMS	25
2.1. Regulatory framework	25
2.2. Criteria applied to the valuation of financial statements items.....	26
BALANCE SHEET ASSETS	29
2.3. Fixed assets	29
2.4. Current assets.....	31
2.5. Accruals and Deferrals.....	37
BALANCE SHEET LIABILITIES.....	38
2.6. Net assets	38
2.7. Provisions for risks and charges	41
2.8. Severance pay	41
2.9. Payables	42
STATEMENT OF ACTIVITIES.....	55
Annexes	86

FOREWORD

This document relates to the financial year ended 31 December 2022 of INTERSOS – Non-Profit Humanitarian Organisation, registered office in Rome, via Aniene 26A (hereinafter referred to as ‘INTERSOS’ or ‘Organisation’).

The financial statements as at 31 December 2022 are prepared in accordance with national accounting standards and the Ministerial Decree of 5 March 2020.

The financial statements consist of the Balance Sheet, the Statement of Activities and the Mission Report. These financial statements are subject to statutory audit in accordance with Article 31 of Legislative Decree 117/2021. The legal audit is entrusted to Crowe Bompani SpA.

The **Decree of the Ministry of Labour and Social Policies of 5 March 2020**, adopted in implementation of Article 13 of the Code of the Third Sector, describes the mission report as the document designated to describe *'on the one hand, the financial statements items and, on the other hand, the economic and financial performance of the Organisation and the way in which it pursues its statutory purposes, combining information that the Italian Civil Code places for corporations, separately, in the notes to the financial statements and in the Statement of Activities'* and details the structure of the report in **model C**.

These functions and structure are taken up and developed in Third Sector Entities (TSE) Accounting Standard **No. 35** of the **Italian Accounting Body (OIC-35)** in Appendix C.

This document is divided into 2 sections reporting, as required by the Ministerial Decree:

- ✓ General Part;
- ✓ Description of financial statements items.

Main events during the year

2022 was a special year for INTERSOS. The Organisation celebrated its 30th anniversary, an important milestone and an opportunity to take stock of the goals achieved so far and identify new ones. This anniversary gave us the opportunity to promote an open reflection on current challenges, looking at changes in the humanitarian system and our role within it. For this occasion, we organised the first INTERSOS Humanitarian Congress, 2 days of debates with experts on the humanitarian world, an event we aim to have every year.

30 years ago, it all started with a small group of aid workers who took the first steps to offer assistance to vulnerable populations. Today, more than 3,500 people continue their work in 24 countries. Responding to the needs of people fleeing conflict, violence, extreme poverty and natural disasters, our staff is committed to ensuring access to protection and health care, fighting against child malnutrition, providing emergency shelter and distributing food and non-food items. We strive daily to be an increasingly relevant Organisation, focussing on the deep reason for our commitment: the people we assist and our ability to offer adequate and meaningful responses to their needs.

The global and humanitarian context of 2022 was characterised by 2 major events: the war in Ukraine and the food security crisis. INTERSOS acted quickly to respond to the conflict in Ukraine, which exacerbated the

food crisis, and launched operations in the country as well as in neighbouring countries, such as Poland and Moldova, while continuing to ensure the same level of response in all other humanitarian crises in which the Organisation is active.

On the other hand, the Sahel region is home to some of the poorest states on the planet. Various statistics show a 40% increase in violent attacks each year, clearly demonstrating a strong and continuous increase in insurgency, which in turn causes an increase in humanitarian needs.

In Afghanistan, while facing difficulties related to the ban on the employment of women in humanitarian organisations, we have maintained our commitment to remain and provide life-saving support to the country's most vulnerable communities, maintaining unity with the Afghan humanitarian community regarding the full participation of female staff. Their work is not only a matter of principle, but also a fundamental requirement to ensure life-saving assistance to those who need it most.

At the end of 2022, 274 million people were in need of humanitarian assistance. This was already a 17% increase compared to 2021. By 2023, the number of people in need reached 339 million. The number of globally displaced people continues to grow, reaching a record 103 million. We are familiar with the causes: protracted conflicts, instability and violence lasting for years, as in Syria and Yemen, but also new conflicts, such as those in Ukraine and Sudan. The climate emergency is claiming victims among the most vulnerable and is rapidly overtaking fragile attempts to contain it. And, of course, in 2022 the world was still suffering the effects of the pandemic.

It is therefore not surprising that the humanitarian response system was put to the test, including our own Organisation.

Nevertheless, we continue to strive every day to be a professional, effective, transparent and trustworthy Organisation, maintaining our commitment to people in need and ensuring an adaptable and flexible approach in a changing humanitarian environment.

Finally, 2022 was also the first year of implementation of our Strategic Plan 2022-24 with 4 strategic priorities to be a stronger and more relevant Organisation: strengthening our operational approach based on active community participation, strengthening our organisational and operational capacities to be able to respond to humanitarian challenges, enhancing our relevance as a humanitarian actor and consolidating our efforts to be an accountable and transparent Organisation.

Main events after the end of the financial year

As for 2023, the first months were marked by the earthquake in Turkey and Syria and the conflict in Sudan.

The strong earthquake – with a magnitude of 7.8 – occurred in the night between 5 and 6 February, with epicentre near the city of Gaziantep, Turkey. The earthquake affected large parts of South-Eastern Turkey and Northern Syria. INTERSOS immediately activated its emergency teams in Syria, where it had already been present since 2019. Indeed, from the outset, INTERSOS intervened with mobile clinics and psychological support activities in the governorates of Hama and Idlib.

In Sudan, a conflict broke out between 2 factions of the military government on 15 April 2023. Almost 1.9 million people have been displaced since the beginning of the conflict and have fled to safer places inside and outside the country. There continues to be a devastating impact of the fighting on civilians, with deaths and violence. Since the beginning of the violence in Sudan, INTERSOS has been working in neighbouring countries, Central African Republic, South Sudan and Chad, to support people fleeing with multi-sector emergency responses for displaced and host populations.

1. GENERAL INFORMATION ON THE ORGANISATION

1.1. *About Us: Mission and Vision*

INTERSOS is an international humanitarian organisation based in Italy, which intervenes in emergency and crisis situations to bring immediate aid to people whose lives are threatened by conflict, violence, extreme poverty, natural or man-made disasters. Since 1992, our aid workers have been bringing relief to populations affected by humanitarian crises, with a focus on protecting the most vulnerable, providing medical care, distributing basic necessities and emergency shelter. By providing operational capacity and resources, we help to meet basic needs such as the right to food, water, health, shelter and education.

INTERSOS aims to increase its presence in affected territories, improving the quality of interventions to reach an increasing number of people in vulnerable and dangerous conditions. At the same time, it intends to lay the foundations for initiating development processes and mobilise society on humanitarian values, fundamental rights and the dignity of every human being.

INTERSOS carries out its interventions to build a world based on equality, justice, equal access to rights and resources, peace and solidarity. The staff is guided by our Charter of Values and the humanitarian principles of neutrality, impartiality and independence.

INTERSOS is an independent organisation, partnering with numerous local associations and organisations as well as the main European and international institutions and agencies. It is a member of ICVA, VOICE, LINK 2007, has consultative status in the

United Nations Economic and Social Council and observer status at the International Organisation for Migration.

1.2. Legal form

The legal form of INTERSOS is that of a Recognised Association. INTERSOS has amended its Articles of Association in compliance with the regulations on Third Sector Entities (Legislative Decree No. 117 of 3 July 2017 - Third Sector Code), but has not yet been registered with RUNTS, the Single Third Sector Register. Therefore, it has retained its ONLUS status.

As an ONLUS, the tax regime applied is still the one ex Legislative Decree 460/1997 until the date of entry into force of the new rules dictated by Legislative Decree 117/2017 of the 'Code of the Third Sector', Title X 'Tax regime of Third Sector entities', Articles 79-89. Article 82 of Legislative Decree 117/2017 on indirect taxes and local taxes is already in force as at 1 January 2018.

The HQ of the Organisation is located at via Aniense 26A - 00198 Rome, in addition to all the operational offices located in the missions where it operates.

INTER SOS pursues, on a non-profit basis, its civic, solidarity and socially useful purposes by carrying out and exercising exclusively or principally one or more activities of general interest, as referred to in Article 5 of the Third

Sector Code (Legislative Decree 117/2017) listed below, with specific reference to:

- ✓ Development cooperation;
- ✓ Health interventions and services;
- ✓ Education, vocational education and training, and activities
- ✓ cultural activities of social interest with an educational purpose;
- ✓ Humanitarian reception and social integration of migrants;
- ✓ Promotion of the culture of legality, peace among peoples, and non-violence;
- ✓ Promotion and protection of human, civil and social rights.

To this end, the association promotes and implements, either directly or in cooperation with other entities, any possible humanitarian and solidarity intervention deemed necessary for the pursuit of its purposes, including those related to prevention, training of local and international operators, education on global citizenship and international solidarity, witnessing to public opinion and the dissemination of humanitarian principles.

1.3. Our Values

'HOMO SUM, NIHIL HUMANI A ME ALIENUM PUTO' I AM HUMAN, I CONSIDER NOTHING HUMAN ALIEN TO ME
(Terence, 190-159 BC)

This is the synthesis of the first principle of INTERSOS, from which its values derive and which characterises all its actions. It is the affirmation of the centrality of the human being, of the principles of equality, justice, peace, solidarity and therefore of the duty of each individual to help all people living in need and suffering and to do so in a way that is not conditioned by considerations or convictions of another nature.

INTER SOS is:

WITHOUT BARRIERS: INTERSOS operates in absolute coherence with the principles of the Universal Declaration of Human Rights and the European Convention on Human Rights: it does not apply any distinction or discrimination based on race, gender, religious faith, nationality, ethnicity or class of people in need of help.

HUMAN: Humanity is at the heart of INTERSOS' work. Our commitment is based on the centrality of the human being and the desire to prevent and alleviate suffering. Our workers are committed every day to protecting the most vulnerable people from a perspective of listening, understanding and proximity.

NEUTRAL: INTERSOS activities guarantee a neutral approach. In contexts of conflict we do

not take sides, we do not take part in political or religious disputes. Our activities are at the service of communities and aim to build a relationship of trust with people, without supporting or favouring anyone.

IMPARTIAL: For INTERSOS the victim is to be considered as such in all cases, regardless of any political, religious, social or membership differences. The humanitarian activities of INTERSOS are addressed impartially to any population and person in danger or in serious need. This does not prevent INTERSOS from identifying any personal or institutional responsibility in relation to individual catastrophic events, whether natural or produced by human will, and taking a public position.

INDEPENDENT: INTERSOS is not subordinate to any political or ideological demands, national or international. Independence of thought and judgement legitimises INTERSOS to denounce all violations of human rights and all forms of injustice and iniquity without being influenced. The same principle of independence determines the criteria for choosing both public and private funders.

SENSITIVE TO LOCAL CULTURES: INTERSOS carries out its interventions by implementing methodologies and behaviour that respect local cultural and religious contexts.

ATTENTIVE TO LOCAL POTENTIALITY: INTERSOS always places human beings'

value and dignity at the centre of its activities. This is why it involves the local population in its activities from the outset, enhancing and developing the capacities and skills of individuals and communities and gradually eliminating dependence on outside help. The relationship with the populations is based on listening, dialogue, discussion and participation.

PROFESSIONAL IN SOLIDARITY:

INTERSOS considers solidarity and professionalism to be 2 essential and inseparable components of its humanitarian action and therefore essential elements in responding with humanity, effectiveness and quality to the needs of populations.

TRANSPARENT: INTERSOS operates thanks to funding from private and public donors. The budgets for each individual project are audited by the public donors and certified by auditing companies. The annual financial statements are certified and made public.

1.4. Ways of pursuing statutory aims: Intervention logic

In compliance with the requirements of point 20) in 'Appendix C' of OIC 35, we detail, in this and the following paragraph, the rationale and modus operandi of the actions carried out by INTERSOS, as well as the highlights of the strategy adopted, in order to achieve the statutory purposes, with specific reference to the activity of general interest, the latter being mainly composed of the project activity implemented during the financial year.

INTER SOS' intervention logic revolves around 3 main pillars: emergency response, proximity to the people we assist and our community-based approach.

Emergency Response

Emergencies never cease to occur. In addition to internal and international conflicts that mainly affect civilians, natural hazards occur with increasing frequency and intensity. As a result, entire populations are exposed to enormous suffering, deprived of their rights, their basic needs are not met and their lives are often in danger.

The increasing number of conflicts caused by competition for scarce resources – in particular water – together with climate change and desertification, are increasingly causing population displacements that have a devastating impact on the affected populations, with significant consequences for the host regions and countries, which are often poor and struggling with the same challenges. INTER SOS was created precisely to respond efficiently and immediately to such situations.

Proximity

We want our projects to have an immediate and positive impact on the affected populations. This requires preparation and a rapid response to humanitarian emergencies in order to be on the front line. To this end, INTER SOS intends to approach crisis management as follows:

- ✓ Getting ready to respond quickly and effectively to emergencies;
- ✓ Providing the affected populations with basic needs, including water, shelter, protection and medical care;
- ✓ Reducing the risk that populations are affected by disasters and, when a disaster does occur, lessening its impact.

What we do:

- ✓ Working with communities and local authorities to reduce the level of vulnerability, increase their awareness and support their training and resilience.
- ✓ Working with them to reduce the potential impact that disasters can have in particularly vulnerable areas, according to our guidelines and principles.

Community-based approach

Communities are involved in all phases of analysis and planning, including the planning and annual review of each country's programme. At national, regional and global level, INTER SOS ensures that communities are consulted physically (or virtually) and

involved at all stages, including the needs assessment. The Organisation retains ownership of the process but shares ownership of the activities; in this way, it accepts that activities may vary according to the needs and priorities expressed by the communities.

To do this, the Organisation expands both its outreach to communities, focussing on quality and accuracy, and the level of exchange with interagency actors and other stakeholders, ensuring that the realities on the ground are correctly represented and that appropriate actions are identified, feasible and, to the greatest extent possible, implemented.

In this way, INTERSOS aims to reduce the gap between identified needs and the adequacy of its response.

1.5. Ways of pursuing statutory goals: The strategy

2022 was the first year of implementation of our Strategic Plan 2022-24, which is an essential tool to guide the work of INTERSOS – both at mission and HQ level – and to outline the common goals to be achieved.

The Strategic Plan consists of 4 Strategic Objectives (SO) that guide the actions of all staff, HQ and missions to be an increasingly strong and relevant Organisation:

- ✓ **SO1:** Strengthening our community-based approach;
- ✓ **SO2:** Strengthening our organisational and operational skills to be ready to respond to evolving humanitarian challenges;
- ✓ **SO3:** Strengthening our relevance as a humanitarian actor;
- ✓ **SO4:** Consolidating our efforts to be an accountable and transparent organisation.

1.6. Governance

The collegial bodies envisaged by the Statute are:

- ✓ Assembly;
- ✓ Board of Directors;
- ✓ Board of Statutory Auditors;
- ✓ Board of Arbitrators.

Assembly

The Assembly is the statutory body that deliberates on the general course of activities to achieve the Organisation's purposes, approves the financial statements and the annual report, appoints and revokes the members of the Board of Directors, the Board of Arbitrators and the Board of Statutory Auditors, and the Statutory Auditor. The Ordinary General Assembly is convened at least once a year to approve the annual financial statements, the possible renewal of officers and the presentation of the budget.

INTER SOS General Assembly consists of 32 members as at 31 December 2022. The Members of INTER SOS are classified as **Founding Members**, who participated in the establishment of INTER SOS by signing the relevant deed, **Honorary Members**, who have contributed with significant acts to the development of INTER SOS and its activities and to the dissemination and defence of its humanitarian principles, and **Ordinary Members**. In compliance with what is required in point 2) in 'Appendix C' of OIC 35, it is stressed that the Organisation's members do not include the beneficiaries and populations that are the object of the aid and services that INTER SOS guarantees, in compliance with its mission and intervention strategy. For this

reason, the above paragraph does not apply, i.e. no activities are carried out in favour of members. In 2022, the Assembly met in June to approve the financial statements.

Board of Directors

The Board of Directors takes the necessary and appropriate measures for the achievement of the association's aims, according to the directives of the Assembly. It consists of a minimum of 7 and a maximum of 9 board members, including the Director General, and meets at least 3 times a year.

The founding members participate by right in the meetings of the Board of Directors with advisory and proposing power. The Board of Directors may avail itself of the support of other individuals, also non-members, distinguished for their professionalism, experience and affirmation of humanitarian principles, to be involved on a permanent basis for the entire duration of the Board itself or from time to time with the role of experts and the function of providing opinions and suggestions, without voting rights. There shall be no more than 2 permanent experts.

INTER SOS Board of Directors consists of 7 voting members and met 6 times in 2022.

The Board of Directors also intervenes and operates within the Organisation through 2 commissions:

- ✓ Risk and Audit committee
- ✓ Remuneration committee

The Risk and Audit committee is the point of reference for all activities related to Compliance Audit and Risk Management,

including the identification of risks that may affect all areas at the Organisation. In particular, this committee deals with:

- ✓ Supporting and assisting the Board of Directors in identifying potential risks and areas for improvement (operational, financial, legal, contractual, IT or other risks) and providing general guidance to avoid or address similar risks in the future;
- ✓ Evaluating the audit plan for the assigned geographical areas, handling unplanned requests, coordinating and managing Internal Audit;
- ✓ Preparing and presenting reports that reflect the results of audit activities and providing potential solutions;
- ✓ Reviewing and presenting the results of the audit activities and recommendations for improvement to the Board of Directors and the Directors' Group within the set timeframe in order to meet stakeholders' expectations and to ensure maximum efficiency during the audit work, as well as the validity of the opinions expressed;
- ✓ Interacting with the management team at all levels within the assigned areas;
- ✓ Conducting special projects at the request of departmental heads (specific audits, project reviews, fraud investigations or similar).

The **Remuneration Committee** includes the review of the staff salary structure, salaries and benefits package for approval by the Board of Directors. The committee is tasked

with assisting the Board of Directors in fulfilling its responsibilities with regard to the determination, implementation and operation of the Organisation's overall remuneration policy, including the remuneration of the General Manager and Department Directors, as well as overseeing the remuneration arrangements of other staff within its remit. In particular, this committee is responsible for:

- ✓ Providing recommendations to the Board of Directors regarding the general framework and remuneration policy (including benefits, per diem, reimbursement of expenses) of the Director General, Department Directors and all INTERSOS staff.
- ✓ Approving on behalf of the Board of Directors any fees to be paid for services rendered to the Organisation, such payments to be declared in INTERSOS annual financial statements.
- ✓ Approving on behalf of the Board of Directors any offers of non-executive management or other external appointments.

Members of INTERSOS Board of Directors as at June 2023

1. **Mamadou Ndiaye**, *President*
2. **Konstantinos Moschochoritis**, *Director General*
3. **Antonio Donini**
4. **Roberta Canulla**
5. **Lilla Florà**
6. **Alberto Angelici**
7. **Davide Gallotti**

8. Nino Sergi – *President emeritus, founding member with consultative power*

9. Amedeo Piva – *Founding member with consultative power*

10. Tineke Ceelen – *permanent expert*

11. Apostolos Veizis – *permanent expert*

Board of Statutory Auditors

The Board of Statutory Auditors is responsible for monitoring compliance with the law, with the statutes and with the principles of proper administration, as well as the adequacy of the organisational, administrative and accounting structure and its actual functioning. It is also in charge of monitoring compliance with civic, solidarity and socially useful purposes; certifying that the annual report is drawn up in compliance with the guidelines; pointing out to the Board of Directors situations of conflict of interest in which the Director General may be; and giving the Board of Directors recommendations and indications deemed appropriate for the correctness and transparency of the Organisation's work and for the consistency of activities with the statutory purposes.

INTER SOS Board of Statutory Auditors was appointed at the General Assembly on 17 July 2020 and consists of 3 full members plus 2 alternate members, with the requirements of honour, professionalism and independence, appointed by the Assembly.

Members of INTER SOS Board of Statutory Auditors as at June 2023

1. De Simone Giampaolo – *full member*

2. Del Vecchio Raffaele – *full member*

3. Proietti Regina – *full member*

4. De Angelis Maria – *alternate member*

5. Tysserand Elisa – *alternate member*

Board of Arbitrators

The Board of Arbitrators is entrusted with the task of endeavouring to settle and resolve any disputes that arise between the association's bodies and within the framework of relations between the association and the operational structure. The Board of Arbitrators consists of 3 members appointed by the Assembly, who designate among them the chairman of the Board. The Board of Arbitrators is provided for in the association's statute but has not yet been appointed.

Other functions of which the Organisation is composed are:

Supervisory Board

The Supervisory Board is a body provided for in Legislative Decree 231/2001 on the 'administrative liability of companies and bodies'. This board is appointed 'autonomously' by the Board of Directors. The Supervisory Board has the task, with regard to the Organisational Model issued by the Entity, of constantly monitoring:

- ✓ On its observance by all addressees;
- ✓ On its actual effectiveness in preventing the commission of the Offences;
- ✓ On the implementation of the requirements contained therein;
- ✓ On its updating, in the event of the need to adapt the Model due to changes in the corporate structure and

Organisation or in the regulatory framework.

The Supervisory Board was elected by the Board of Directors on 13 June 2022 and is composed of:

- ✓ Giampaolo de Simone
- ✓ Gabriele Zito
- ✓ Paolo Tartaglia

Advisory Board

The INTERSOS Advisory Board is composed of people who share our values and humanitarian commitment, and voluntarily put their skills and professionalism at the service of INTERSOS. As at June 2023, the INTERSOS Advisory Board is composed of:

1. **Enrica Costantini**
2. **Raffaele Costantino**
3. **Nerina di Nunzio**
4. **Nancy Earle**
5. **Andrea Lanzone**
6. **Laura Maywald**
7. **Marco Momigliano**
8. **Paolo Petrocelli**
9. **Giulia Pigliucci**
10. **Andrea Schiavoni**

Internal Audit

INTERSOS has an internal control system aimed at transparency and accountability of INTERSOS towards all beneficiaries of intervention programmes, donors, all expatriate and national staff, and all other stakeholders.

This internal control is ensured by 3 independent bodies:

- ✓ The Board of Statutory Auditors, consisting of 3 professionals from outside the Organisation, enrolled in the registers of Auditors, Chartered Accountants and Lawyers
- ✓ The Supervisory Board, which also consists of 3 members and is chaired by a professional registered auditor and expert on Law 231
- ✓ Internal Auditor, whose independence is reinforced as he/she reports directly to the Board of Directors and is not included in the organisational chart.

The humanitarian activities in the countries of intervention are subject to external audits carried out by external auditors commissioned directly by INTERSOS donors. Only in 2022, INTERSOS received 83 project audits in 20 countries.

In addition, INTERSOS has adopted the following documents for several years now:

- ✓ Organisation, Management and Control Model;
- ✓ Code of Ethics;
- ✓ Human Resources Handbook;

In addition to these documents, there are Policies aimed at preventing and, where necessary, managing cases of conduct that violate internal rules and the Code of Ethics:

- 1) SoP 26 – Fraud and Corruption Risk Prevention (adopted in June 2014)

- 2) Policy on Whistleblowing and Investigation (adopted in December 2017)
- 3) Policy on Prevention of Sexual Exploitation and Abuse (PSEA Policy adopted in September 2017)
- 4) Child Protection Policy (adopted in September 2017)
- 5) Conflict of Interest Policy (adopted in June 2021)

INTERSOS has joined a pilot project involving the 130 most important INGOs – International Non-Governmental Organisations – worldwide, called the Inter-Agency Misconduct Disclosure Scheme, which consists of exchanging information with other signatory NGOs on expatriate staff regarding the possible involvement of the candidate to be hired in events of sexual abuse, exploitation or harassment. This pilot project is aimed at preventing people who have committed such acts from being hired in other organisations.

2. DESCRIPTION OF FINANCIAL STATEMENTS ITEMS

2.1. Regulatory framework

The Reform of the Third Sector, introduced by the enabling act no. 106 of 6 June 2016, implemented by the implementing decrees of summer 2017, including Legislative Decree no. 117 of 3 July 2017 including the 'Code of the Third Sector' (CTS), and substantiated, albeit not yet definitively, by the many ministerial decrees and guidelines that have followed one another over time, represents for non-profit organisations a moment of absolute importance and impact on the activity carried out and to be carried out.

Through the adoption of Legislative Decrees Nos. 112 and 117 of 2017, the reform has instituted a genuine law of the Third Sector, as a peculiar legal system: one of the characteristics of this system is its multidisciplinary nature, embracing profiles of constitutional law, civil law, administrative law, tax law, commercial law, and bankruptcy law. The legal-accounting discipline could not remain extraneous to the construction of this legal framework, dealt with specifically in Article 13 of the Code of the Third Sector, dedicated to the accounting records and financial statements of TSEs, to which can be added the subsequent Article 14, para. 1, on the subject of annual report, as well as, with regard to social enterprise, in Article 9 of the aforementioned Legislative Decree no. 112 of 2017.

Among the most relevant issues is financial and non-financial reporting. Concerning the former in particular, it is worth mentioning that the Ministry of Labour, *deus ex machina* of the

Reform, published on 5 March 2020 the decree on 'Adoption of the financial statements forms for Third Sector entities'. This decree, implementing the request of Art. 13, para. 3 of the CTS, has in fact formalised for the first time a codified system of rules on financial statement formats for non-profit organisations.

In February 2022, the Italian Accounting Body (OIC), the national standard setter for accounting standards, completed the 'accounting framework' by publishing OIC 35 Accounting Standard TSE.

This document, the balance sheet and Statement of Activities slavishly follow the requirements of OIC 35.

2.2. Criteria applied to the valuation of financial statements items

The financial statements and this Mission Report are expressed in euro units.

The accounting principles adopted follow what is expressed in Annex 1 of the Decree of 5 March 2020 of the Ministry of Labour, which provides that *'the preparation of the financial statements of the entities referred to in Article 13, paragraph 1 of Legislative Decree no. 117/2017 complies with the general clauses, the general principles of financial statements and the valuation criteria set forth in Articles 2423 and 2423-bis and 2426, respectively, of the Italian Civil Code and the national accounting standards, insofar as they are compatible with the absence of the purpose of profit and with the civil law, solidarity and socially useful purposes of Third Sector Entities'*.

The **accrual principle** has been adopted in the preparation of the financial statements and, therefore, the effect of transactions and other events has been recognised in the accounts and attributed to the financial year to which these transactions and events refer, and not to the year in which the related cash movements (receipts and payments) materialise. This principle is only departed from if not all the certain and precise elements are available to make the entries. The accrual postulate requires that costs must be correlated to revenues for the financial year. An example of correlation between expenses and revenues in OIC concerns the recognition of prepayments. According to OIC 18 'Accruals and Deferrals', the recognition of prepaid expenses entails the adjustment of

costs recognised in the income statement, in order to relate them to revenues accruing in future years.

The valuation of financial statements items has been made on the basis of the principles of **prudence**, taking into account the economic function of the assets and liabilities considered and with a view to the continuation of the business.

The application of the principle of prudence entailed the valuation of the individual components of the various items or items of assets or liabilities, in order to avoid offsets between losses that had to be recognised and profits that were not to be recognised because they had not been realised.

This report has been prepared with the assumption of **continuity** of association.

Intangible fixed assets

They are stated at purchase cost, including ancillary charges, and adjusted directly for the value of depreciation reserves. Fixed assets that, at the end of the financial year, have a value that is permanently lower than the value at which they were recorded, are recorded at this lower value and the difference is charged to the profit and loss account as a devaluation.

Tangible fixed assets

They are recorded at purchase cost and adjusted for the value of the corresponding depreciation reserves.

Depreciation rates, charged to the Statement of Activities, were calculated considering the use, destination and economic-technical life of the assets, based on the criterion of residual possibility of utilisation.

The rates applied are as follows:

- ✓ Vehicles: 25%;
- ✓ Office equipment and telephone systems: 20%;
- ✓ Miscellaneous machinery and equipment: 15%;
- ✓ Furniture: 15%.

Financial fixed assets

It is recorded at cost, adjusted for impairment losses.

Financial fixed assets consisting of loans are valued at acquisition cost. Other securities are stated at acquisition value including directly attributable accessory charges and excluding interest accrued at the date of transfer.

Inventories

Inventories are valued at the lower of purchase cost (including ancillary expenses) or production cost and realisable value based on market trends according to accounting standard OIC 13.

Market value means the repurchase cost for raw materials and the net realisable value for semi-finished and finished goods.

Receivables and Payables

Receivables are recorded at their estimated realisable value, the application of amortised cost being irrelevant. The nominal value of

receivables is adjusted to the estimated realisable value by means of a special allowance for doubtful accounts, taking into consideration the age of the receivables and the general economic conditions of the sector. Payables are stated at their nominal value as modified by returns or billing adjustments, as the application of amortised cost is irrelevant.

Cash and cash equivalents

They are entered in the financial statements at their nominal value.

Accruals and deferrals

They measure income and expenses whose accrual is anticipated or deferred with respect to the occurrence of a monetary event; they are independent of the date of payment or collection of the related income and expenses, which are common to two or more financial years.

Net assets

Net assets include the various reserves and profits generated during the year, as well as reserves set aside following the receipt of restricted donations from third parties. The items are expressed in currency that is legal tender in the State.

Provisions for risks and charges

These consist of provisions set aside to cover losses or debts of a definite nature and of certain or probable existence, but whose amount and/or date of occurrence could not be determined at the date of the occurrence.

The general criteria of prudence and accrual have been observed in the valuation of these

provisions, and no general risk provisions without economic justification have been set up.

Contingent liabilities have been recognised in the financial statements and entered in the provisions as they are considered probable and the amount of the related charge can be reasonably estimated.

Severance Fund

It represents the actual debt accrued at the financial statements date to employees in accordance with the law and current employment contracts, taking into account all forms of remuneration of an ongoing nature.

The provision corresponds to the total of the individual indemnities accrued in favour of employees at the financial statements date, net of the agreements paid, and is equal to the amount that would have been payable to employees if they had terminated their employment on that date.

Revenues and Costs

They are recognised in accordance with the principles of prudence and accrual, including through the recognition of the relevant accruals. Revenues and costs are recognised net of returns, discounts, rebates and premiums.

Taxes

Taxes for the year are determined according to the accrual principle, in application of current tax legislation.

Currency Assets and Liabilities

Assets and liabilities in foreign currencies are measured at the Bank of Italy's exchange rates as at 30 December 2022 published in the Official Journal, General Series No. 11 of 14 January 2023, with the exception of the assets and liabilities in foreign currencies related to the missions in Iran, Lebanon and Yemen. The latter, in fact, had a real rate applied by the main local banking and public institutions that differed drastically from the exchange rate published in the Official Journal. Thus, the exchange rate applied in Yemen is 571.4000 YER; in Iran it is 325,274.0000 IRR and in Lebanon it is 40,530.8000 LBP.

The related exchange rate gains and losses are charged to the Statement of Activities.

BALANCE SHEET ASSETS

2.3. Fixed assets

II Tangible fixed assets

INTERSOS Tangible fixed assets amount to 34,142 Euros. The amount at the beginning of the year was 23,658 Euros. The composition and movements of the individual items are shown below:

Description	Land and buildings	Plant and machinery	Vehicles	Tangible fixed assets under construction and advances	Other tangible fixed assets	Total tangible fixed assets
Historical cost	-	65,937	4,800	-	4,680	75,417
Increases	-	18,998	-	-	-	18,998
Decreases	-	580	-	-	4,680	5,260
Balance as at 31/12	-	84,355	4,800	-	-	89,155
Depreciation fund	-	42,279	4,800	-	4,680	51,759
Depreciation in 2022	-	8,514	-	-	-	8,514
Divestments	-	580	-	-	4,680	5,260
Balance as at 31/12	-	50,213	4,800	-	-	55,013
Net book value	-	34,142	-	-	-	34,142

Tangible fixed assets include 3 categories:

- ✓ Plant and machinery, consisting of equipment such as solar pumps for water extraction, computers and laptops, air conditioners, fire extinguishing systems and server machines;
- ✓ Motor vehicles, relating to a passenger car;
- ✓ Other tangible fixed assets, relating to office furniture, desks and chairs.

The increases in 2022 relate to the purchase of a server machine of 18,998 Euros.

The decreases relate to the disposal of a laptop and furniture.

There are no further devaluations or revaluations, contributions received relating to recorded increases and changes in the description of fixed assets.

Depreciation allowances relate to computers, servers and various equipment.

III Financial fixed assets

Financial fixed assets amount to 43,422 Euros (they amounted to 52,399 Euros at the beginning of the year).

Equity investments, securities and active financial instruments are represented as follows:

Description	Holdings in subsidiaries	Holdings in associated companies	Security Deposits	Other securities	Total Holdings and other securities
Beginning Value			29,743	22,656	52,399
Increases			2,267	768	3,035
Decreases			12,012		12,012
Year-end value			19,998	23,424	43,422

Security deposits refer to payments made following the lease of the Geneva offices of 1,460 Euros, to the deposit for the use of satellite lines of 3,000 Euros, for 'Ora sesta' relating to refreshment services of the Rome office of 200 Euros, gas supply of the A28 centre of 40 Euros, for rent and utilities of the Crotona office of 1,697 Euros, for the rental of a building and warehouse in Palermo of 2,010 Euros, for the rental of the office in Foggia of 870 Euros, for security deposits to the Region of Sicily of 9,840 Euros, for the rental of 3 cars in Iraq of 1,525 Euros, for the rental of a warehouse in Libya of 656 Euros.

The security deposits for the Foggia office lease, amounting to 1,300 Euros, were released.

The item 'other securities' includes shares in Banca Popolare Etica Soc. Coop. AR.L. - piazzetta Beato Giordano Forzatè, Padua. To date, INTERSOS holds 384 securities of the bank. The value of each individual security had a 2-euro increase during the year, bringing it to 61 Euros, totalling 23,424 Euros.

2.4. Current assets

II Receivables

Receivables included in current assets amount to 63,287,863 Euros (they amounted to 46,580,503 Euros at the beginning of the year). There are no receivables due in more than 5 years. The breakdown is as follows:

Description	Beginning Value	Allowance for doubtful accounts	Change during the financial year	Year-end value	(of which) due beyond the financial year	(of which) due after the 5th financial year
Towards users and customers	508	-	1,156	1,664	-	-
Towards associates and founders	9,850	-	2,150	12,000	-	-
Towards public bodies	42,279,193	-	8,477,297	50,756,490	-	-
Towards private entities for contributions	3,145,813	-	6,616,505	9,762,318	-	-
Towards entities in the same association network	-	-	-	-	-	-
Towards other TSEs	616,322	-	-250,843	365,479	-	-
Towards subsidiaries	-	-	-	-	-	-
Towards affiliated companies	-	-	-	-	-	-
Tax Credits	23,352	-	-2,330	21,022	-	-
From 5 per mille	-	-	-	-	-	-
Deferred tax assets	-	-	-	-	-	-
Towards others	505,466	-	1,863,424	2,368,890	-	-
Total	46,580,503	-	16,707,360	63,287,863	-	-

This item is made up of receivables from Lenders, in the amount of euro 60,518,808, and other receivables in the amount of euro 2,769,055.

This item is therefore largely made up of receivables from the Funding Bodies for contracts entered into with them for the purpose of project management. This item shows the receivable that the Organisation has from them for the disbursement of contributions; the actual realisation of the receivable occurs with the reporting of the relevant projects.

The new classification of OIC 35 proposes a division between public and private donors. The former relates to contracts entered into with Italian and international institutions and represent the bulk of the value, i.e. 50,756,490 Euros. The top 3 institutions by credit volume are:

1. BHA 12,961,437 Euros;
2. UNHCR 7,275,809 Euros;
3. Coop IT 4,376,151 Euros.

The second are loans granted by private, bank and church foundations, as well as loans granted by individual supporters, totalling 9,762,318 Euros. The top 3 by loan volume are:

1. Stichting Vluchteling 5,418,114 Euros
2. Individual supporters 2,657,134 Euros
3. Tavola Valdese 1,487,320 Euros

A breakdown by mission is given for receivables from public and private entities:

MISSIONS	PRIVATE	PUBLIC	TOTAL CREDIT
AFGHANISTAN	2,522,760	5,593,874	8,116,635
BURKINA FASO	230,841	511,103	741,945
CAMEROON	379,693	1,953,305	2,332,998
COLOMBIA	31,593	63,119	94,712
DRC	12,500	897,762	910,262
JORDAN	-	723,236	723,236
GREECE	44,206	7,000	51,206
IRAN	175,000	1,973,872	2,148,872
IRAQ	321,423	3,895,254	4,216,677
ITALY	1,429,769	1,612,842	3,042,611
KENYA	-	418,611	418,611
LEBANON	135,000	9,279,205	9,414,205
MALI	87,498	-	87,498
LIBYA	-	2,835,774	2,835,774
MOLDOVA	322,176	2,417,435	2,739,611
NIGER	121,378	234,801	356,179
NIGERIA	246,040	4,778,889	5,024,928
POLAND	13,614	-	13,614
CAR	46,792	1,241,925	1,288,717
SYRIA	122,500	999,816	1,122,316
SOUTH SUDAN	22,108	402,407	424,515
TCHAD	30,000	2,058,468	2,088,468
UKRAINE	1,903,512	780,984	2,684,496
VENEZUELA	24,593	173,754	198,347
YEMEN	1,539,320	7,903,056	9,442,376
Total	9,762,318	50,756,490	60,518,808

Other receivables, totalling 1,121,788 Euros, include 'Receivables from other TSEs' and

'Receivables from others'. The former refers to projects in partnership with other

international and local humanitarian organisations.

In 2022 INTERSOS maintained and strengthened strategic partnerships mainly in Jordan with consortium projects. The amount budgeted represents the value of the funds

actually transferred to the partners net of those spent and accounted for. In 2022, the balance is mainly concentrated in Jordan in the amount of 290,255 Euros.

A distinction is made between local and international partners:

Partners	2022	2021
Local NGOs	108,994	31,717
NGOs/International partners	265,037	584,605
Total	374,031	616,322

Among receivables 'From others', for a total of 2,368,890 Euros, the main components relate to 'Credit Institutions', for a total of 1,385,341 Euros, for 4 mission consignments which, as at 31 December, had not yet been credited to our local bank accounts, and to a currency exchange from our account in USD at Banca Popolare Etica, which was made in 2022 and only credited on 9 February.

A breakdown of suspended movements is given below:

- ✓ TRANSFER TO YEMEN PRG 35133 472,000 Euros;
- ✓ TRANSFER TO LEBANON PRG 34104 413,005 Euros;
- ✓ TRANSFER TO SYRIA PRG 5309 332,257 Euros;
- ✓ TRANSFER TO NIGERIA PRG 4954 61,431 Euros;
- ✓ BANCA ETICA CURRENCY EXCHANGE 106,648 Euros.

This item includes 'Receivables from Local Suppliers', for invoices paid in 2023 for services rendered in 2022, and 'Other Local Receivables', for receivables from small local suppliers.

Advances on expenses are mostly concentrated in missions where, given the

many bases and long distances, many activities in remote locations are guaranteed precisely by this form of cash management, i.e., the opening of cash suspensions given to staff members who are travelling for long periods and which are then closed and accounted for when they return. The main balances are recorded in the Democratic Republic of Congo accounting for 114,848 Euros, in the Central African Republic for 26,123 Euros, in Lebanon for 24,216 Euros and in Nigeria for 20,310 Euros.

'Receivables from Local Suppliers' are mainly concentrated in Afghanistan accounting for 447,889 Euros and relate to invoices from Hawala of 420,364 Euros, used to guarantee the transfer of funds to the country, in the second half of the year, when, following the Taliban's seizure of power, the banking system slowed down severely. Other 9,204 Euros relate to receivables from UNHAS to guarantee air travel.

A breakdown of other receivables is given below:

Description	2022	2021
Loans and advances to banks	1,385,341	-
Receivables for use of premises	1,093	508
Receivables for invoices to be issued	571	-
Receivables from members for annual dues	12,000	9,850
Receivables from Local Partners	365,479	616,322
Tax Credits Italy - IRPEF 1701	21,022	23,352
Advances to HQ Employees and Collaborators	2,550	100
Advances to expatriate staff	1,996	8,196
Sundry debtors	33,102	23,933
Local Staff receivables	52,982	1,913
Advance payments	291,944	188,691
Receivables from Suppliers LOCO	537,315	141,683
Other receivables Italy	2,547	-
Other Receivables Afghanistan	- 722	-
Other receivables Nigeria	5,464	5,498
Other receivables Yemen	4,039	61,761
Other receivables Jordan	-	3,803
Other receivables CAR	12,261	12,251
Other receivables Italy	-	2,500
Other receivables South Sudan	7,032	6,622
Other receivables Chad	5,656	7,892
Other receivables Burkina Faso	10,846	9,026
Other receivables Cameroon	12,250	31,596
Other receivables Senegal	4,287	-
Total	2,769,055	1,155,497

IV Cash and Cash equivalents

The balance represents cash and cash equivalents at the end of the financial year.

The amounts denominated in foreign currencies, recorded at the exchange rates in effect on the date they arose, were revalued at the Bank of Italy's exchange rate as at 30 December 2022 published in the Official Journal, General Series No. 11 of 14 January 2023 with the exception of the foreign currency balances related to the missions in Iran, Lebanon and Yemen, as indicated in Section 2.2 on accounting policies applied. Gains and losses as a result of this conversion were credited or debited to the Statement of Activities in the foreign exchange gain or loss items.

The composition and movements of the individual items are shown below:

Description	Beginning Value	Year-end value	Change during the financial year
Bank and postal deposits	18,755,923	20,128,094	1,372,172
Cheques	-	-	-
Cash and other valuables on hand	333,068	270,105	-62,963
Total cash and cash equivalents	19,088,991	20,398,199	1,309,208

Annex 1 to the mission report details the cash and cash equivalents by country and currency. In the same way, bank deposits in the field are detailed by individual accounts, by mission and by currency.

During 2022, the practice of using cheaper forms of financing such as contract advances was further strengthened. The availability of numerous credit institutions was sounded out in order to diversify the sources of liquidity, which are necessary to ensure the proper implementation of the land activities, so as not to reduce the impact of these on the beneficiaries of the interventions. In the first months of 2022, new relations were opened with other credit institutions such as Western Union International Bank, Banca Popolare di Sondrio and UniCredit SpA for this purpose.

As at 31 December 2022, the relationships opened with credit institutions in Italy were as follows:

- ✓ Banca Popolare Etica – 4 current accounts;
 - ✓ Intesa San Paolo – 37 current accounts and 1 advances receivable account;
- ✓ Monte dei Paschi di Siena – 2 current accounts;
- ✓ Banca Popolare di Sondrio – 3 current accounts;
- ✓ Unicredit – 3 current accounts;
- ✓ Banca Sella – 1 current account;
- ✓ Poste Italiane – 1 current account;

A total of 52 current accounts.

There are 237 current accounts opened at the foreign offices.

A breakdown between cash and cash equivalents in Italy and locally is given:

Liquidity in Italy		
DESCRIPTION	Value as at 31/12/2022	Value as at 31/12/2021
Cash and valuables in Italy	16,037	14,084
Bank and postal deposits in Italy	9,022,362	9,444,315
Total	9,038,399	9,458,399

On-site liquidity		
DESCRIPTION	Value as at 31/12/2022	Value as at 31/12/2021
Cash and valuables in Loco	254,068	318,984
Bank and postal deposits in Loco	11,105,732	9,311,607
Total	11,359,800	9,630,591

2.5. Accruals and Deferrals

D Accrued income and Prepaid expenses

They measure proceeds, accruals, and expenses, deferrals, the accrual of which is anticipated or deferred with respect to the numerical and/or documentary manifestation thereof; they are irrespective of the date of payment or collection of the related income and expenses, common to 2 or more financial years and divisible by time.

For these items, too, the criteria adopted in the valuation and conversion of values expressed in foreign currencies are given in the first part of this mission statement.

As at 31 December 2022, there were no accruals nor prepayments with a duration of more than 5 years.

The figure for 2022 is composed as follows:

- ✓ Advance costs 142,041 Euros;
- ✓ Accrued income 43,056 Euros;
- ✓ Prepaid expenses 6,582 Euros.

Anticipated costs relate to expenses incurred in 2022 in order to relate them to revenues accruing in 2023. These are expenses that will be reported to donors in the next financial year. The largest amounts are in Nigeria – 53,733 Euros, in Cameroon – 29,204 Euros, and in the Democratic Republic of Congo – 15,957 Euros. The difference is distributed over the remaining missions for smaller amounts.

Accrued income includes donations collected by 'The King Baudouin Foundation' on behalf of INTERSOS in the USA. INTERSOS has a fiscal agreement with the foundation under which it can operate in the USA through the foundation. The dollar value of the funds raised for INTERSOS as at 31 December 2022 has been entered in the financial statements. The sum of 39,548 USD, equivalent to 37,079 Euros, will be transferred

to the Italian accounts in 2023. A share of the costs incurred by the communication to be reimbursed by Stichting Vluchteling is also entered under this item.

Prepaid expenses include:

- ✓ A subscription for 2023 to the 'Helplavoro' platform to search for dialogues for face-to-face channel, amounting to 3,038 Euros;
- ✓ Generali Assicurazioni relating to the multi-risk policy of the Rome office for 2023 months, amounting to 1,164 Euros;
- ✓ Siscos policies for supplementary health care 2023 for staff in Italy, amounting to 2,380 Euros.

BALANCE SHEET LIABILITIES

2.6. Net assets

INTER SOS net assets are divided into 2 main sub-items:

- ✓ **II Restricted assets**, i.e. assets deriving from restricted statutory reserves as well as from reserves restricted by choices made by the statutory bodies or by third-party donors;
- ✓ **III Free assets**, i.e. assets consisting of the operating result of previous years as well as other reserves;
- ✓ **IV Surplus/deficit for the year**, i.e. surplus of proceeds and revenues over expenses and costs for the year accounted for as such on an accrual basis.

Net assets at year-end amount to 12,222,401 Euros and amounted to 7,482,693 Euros at the beginning of the year.

The following tables show the changes in individual items during the year:

Description	Beginning values	Increases	Decreases	Reclassifications	Result for the year	Year-end values
Endowment Fund of the Institution	-	15,000	-	-	-	15,000
Statutory reserves	-	-	-	-	-	-
Restricted reserves by decision of institutional bodies	380,866	389,010	-	-	-	769,876
Restricted reserves earmarked by third parties	5,901,598	10,146,484	5,901,598	-	-	10,146,484
Other restricted reserves	-	-	-	-	-	-
Reserves of operating profits or surpluses	756,339	99,069	-	-	-	855,408
Other reserves	-	329,821	-	-	-	329,821
Surplus/deficit for the year	443,890	-	443,890	-	105,812	105,812
Total Net Assets	7,482,693	10,979,384	6,345,488	-	105,812	12,222,401

	Amount	Origin/nature	Possible uses	Quota available
Endowment Fund of the Institution	15,000	Capital	B	15,000
Restricted assets				
Restricted reserves by decision of institutional bodies	769,876	Useful	D; E	769,876
Restricted reserves earmarked by third parties	10,146,484	Useful	E	10,146,484
Free Assets				
Operating profit or surplus	855,408	Useful	B; D; E	855,408
Other reserves	329,821	Useful	B	329,821
Surplus / Deficit	105,812		B; D; E	105,812
Total	12,222,401			12,222,401

Legend: A: for capital increase B: to cover losses C: for distribution to members D: for other statutory restrictions E: other

In 2022, no use was made of the earmarked funds accrued and moved in the previous years, relating to item II 2) of the Balance Sheet. Instead, unspent funds at the end of the year related to the Ukraine emergency campaign were set aside totalling 326,240 Euros, broken down as follows, Poland 48,085 Euros, Moldova 38,002 Euros and Ukraine 240,153 Euros, and funds reimbursed for Health insurance in Yemen that will be allocated for activities in favour of the national staff of the same mission during 2023 amounting to 62,771 Euros. This last provision was included in the former 'INTER SOS staff' restricted fund, which increased from 54,410 Euros to 117,181 Euros.

The other 2 funds restricted by decision of the institutional bodies remain unaffected:

- ✓ Restricted funds for new programmes/countries opening 137,106 Euros;
- ✓ Restricted funds for humanitarian emergencies 189,350 Euros.

It is specified that these funds have an allocation constraint, defined in the same fund description, and do not have a duration constraint. These funds were created in 2015 the first 2 and in 2017 the humanitarian emergency fund, from a reclassification of free assets. The use of these funds is constrained by the nature of the expenditure and is subject to the approval of the Board of Directors upon presentation of an expenditure budget.

The item '**Restricted reserves earmarked by third parties**', amounting to 10,146,484 Euros, includes donations subject to a series of restrictions or constraints, at the behest of donors, that limit their use either temporarily or permanently.

They are released as a balancing entry under item A6 'Contributions from private entities' in the Statement of Activities. These are portions of contracts with foundations or private entities that were not spent in 2022 but will be spent in 2023. The pledge is earmarked and is often stated in the contract itself but does not give the promisor the right to repossess the

transferred resources and does not release them from their obligations under the pledge. These funds are released annually and carried forward as income.

Item A) IV records the result for the financial year 2022 in the amount of 105,812 Euros, which, together with item AIII 1) of the operating surplus from previous years, brings free assets to 1,291,041 Euros.

The net assets thus constituted are adequate to achieve the Organisation's purpose.

With regard to what is indicated in point 9) in 'Appendix C' of OIC 35, it is specified that all expenditure commitments made by the Organisation, are related to contracts with institutional and private donors, linked to the management and implementation of projects. Therefore, there are no expenditure commitments, reinvestments or contributions received for purposes other than institutional ones.

2.7. Provisions for risks and charges

Provisions for risks and charges include provisions to cover losses or payables whose nature is known, existence is certain or probable, and amount or date of occurrence was undetermined at the year-end.

The general criteria of prudence and accrual have been observed in the valuation of these provisions, and no general risk provisions have been set up without economic justification.

Provisions set aside in previous years were not used in 2022. The change is due to exchange rate differences for amounts set aside in local currency.

The amount of the fund as at 31 December 2022, equal to 525,739 Euros, is composed of 351,314 Euros related to the recalculation of the taxation of local staff operating in Iraq for 2016 and 2017, 124,767 Euros for penalties and interest expenses related to the payment of taxes on expatriate staff operating in Kenya, and 49,658 Euros for possible costs related to the closure of the Somalia mission in 2020.

The table below shows all the changes that have occurred in the stock of funds, their formation and use:

Description	Provision for pensions and similar obligations	Provision for taxes, including deferred taxes	Other funds	Total provisions for risks and charges
Beginning Value	-	-	505,739	505,739
Provisions in the financial year	-	-	-	-
Use in the financial year	-	-	-	-
Other variations	-	-	20,000	20,000
Year-end value	-	-	525,739	525,739

2.8. Severance pay

The provision for severance indemnities as at 31 December 2022 amounts to 767,483 Euros, of which 318,036 Euros relates to on-site staff and 449,447 Euros to staff in Italy.

Below is the breakdown for staff in Italy:

Description	Amount
Severance pay value as at 01.01.2022	405,161
Severance pay	(89,390)
Provision + Increase.	133,184
Changes in deferred remuneration	(56)
Changes in pension funds severance pay	548
Value as at 31.12.2022	449,447

The provision represents the Organisation's actual liabilities at 31 December 2022 due to employees in force at that date, net of advances paid. In 2022, part of the provision was paid for 12 employees in the Organisation's employ plus 2 advances paid, amounting to 89,390 Euros.

2.9. Payables

Payables are entered under liabilities for a total of 70,439,682 Euros. There are no payables due in more than 5 years.

Before proceeding to an analysis of the individual items, the table below details the breakdown of item D as a whole:

Description	2022	2021	Differences
Payables due to Banks	2,542,773	2,514,030	28,743
Payables due to other Donors	905,365	1,060,248	- 154,883
Payables due to members and founders for financing	-	-	-
Payables due to entities in the same association network	-	-	-
Payables for conditional donations	54,395,226	45,524,362	8,870,864
Advances	-	-	-
Payables due to suppliers	4,679,451	2,469,561	2,209,890
Payables due to subsidiaries and associates	-	-	-
Tax liabilities	2,417,708	1,885,562	532,146
Payables due to social security institutions	3,166,014	2,304,518	861,496
Payables due to employees and collaborators	1,962,012	1,495,479	466,533
Other payables	371,133	108,860	262,273
Total	70,439,682	57,362,620	13,077,062

1) *Payables to banks*

Amounts due to banks include all those debts in which the counterparty is a credit institution, by way of advances on contracts, current account overdraft, credit facilities secured by means of payment (cheques, etc.), loans, etc.

DESCRIPTION	Within the financial year	Beyond the financial year	Lasting more than 5 years
Bank or Post Office in Italy: ISP 16252 advances account	- 1,209,529	-	-
Bank or Post Office in Italy: ISP 190225	- 1	-	-
Bank or Post Office in Italy: ISP 190232	- 1	-	-
Bank or Post Office in Italy: ISP 190233	- 1	-	-
Bank in Iraq: Byblos Bank 200-0216401-009 IQD	- 7,051	-	-
Bank in Iraq: Byblos Bank 200-0216401-032 EUR	- 10	-	-
Bank in Iraq: Byblos Bank 200-0216401-031 IQD	- 12	-	-
Bank in Amman: CAB 090011439674 JOD	- 1	-	-
Bank in Lebanon: BLF INTERSOS 2422 LBP	- 44	-	-
Bank in Lebanon: BLF HCR ZAH OFFSHORE 25840 USD	- 26,112	-	-
Bank in Lebanon: BLF PRM OFFSHORE 37840 USD	- 45,822	-	-
Bank in Lebanon: BLF SV OFFSHORE 25422 LBP	- 38	-	-
Bank in Lebanon: BLF AICS OFFSHORE 39840 USD	- 20	-	-
Bank in Lebanon: BLF AICS OFFSHORE 39978 EUR	- 21	-	-
Bank in Yemen: IB 0005-440170-002 USD	- 20,426	-	-
Bank in Yemen: IB 0005-392626-002 USD	- 1,085	-	-
Bank in Yemen: IB 0005-440170-006 USD	- 7,725	-	-
Bank in Yemen: IB OFDA 0005-39683-001 YER	- 9,954	-	-
Bank in Yemen: IB OFDA 0005-39683-002 USD	- 68,569	-	-
Bank in Yemen: IB 0005-393892-003 YER	- 1,739	-	-
Bank in Yemen: IB 0005-440494-006 USD	- 50,090	-	-
Bank in Yemen: IB ECHO 0005-733444-001 YER	- 3,304	-	-
Bank in Yemen: IB ECHO 0005-733444-002 USD	- 1,876	-	-
Bank in Yemen: IB UNICEF 7 0005-392626-007 YER	- 24,244	-	-
Bank in Yemen: IB 0005-393892-005 YER	- 1,456	-	-
Bank in Yemen: IB 0005-393892-006 USD	- 29,520	-	-
BANK in Yemen: IB UNHCR 0005-440170-046 YER	- 10,163	-	-
BANK in Yemen: IB UNHCR 0005-440170-047 YER	- 21,232	-	-
BANK in Yemen: IB UNHCR 0005-440170-049 YER	- 1,443	-	-
EcoBank in DRC: UN South K 0160403119915401 USD	- 6,214	-	-

DESCRIPTION	Within the financial year	Beyond the financial year	Lasting more than 5 years
Bank in CAR: ECOBANK - 0181085670113 XAF	- 9,060	-	-
Bank in CAR: ECOBANK - 01810929401166 XAF	- 13,278	-	-
Bank in Cameroon: SGC -16280703411-37 XAF	- 81	-	-
Bank in Cameroon: SGC - 05020934464-15 XAF	- 57	-	-
Bank in Libya: BIAT 0860300015502086236tnd	- 82	-	-
Bank in Libya: BIAT 08603000155002087012tnd	- 26	-	-
Bank in Niger: BoA NE58NE038013009336000108xof	- 52,000	-	-
Foreign Advance Financing Agreement No. 8842942	- 300,000	-	-
Foreign Advance Financing Agreement No. 8861155	- 300,000	-	-
Items to be debited BP 1821	- 13	-	-
Banca Etica loan no. 10039130	- 172,040	-	-
UBI Banca loan no. 004/01791601	- 142,061	-	-
Payables due to banks for interest on loans	- 6,369	-	-
Total	- 2,542,773	-	-

The credit lines available to the Organisation are:

- ✓ Banca Popolare Etica overdraft 300,000 Euros
- ✓ Intesa San Paolo overdraft 550,000 Euros
- ✓ Intesa San Paolo advances (to withdrawal) 1,800,000 Euros
- ✓ Intesa San Paolo foreign advances (to withdrawal) 600,000 Euros

The main sum of amounts due to banks consists of credit lines and loans. In Italy, the credit lines that were utilised as at 31 December 2022 concerned Intesa San Paolo advance account for 1,209,529 Euros and the Intesa San Paolo foreign advances for 600,000 Euros.

The Banca Popolare Etica loan, taken out to finance a fundraising project linked to the 'face to face' and 'member get member' activities, was taken out in September 2019 for an amount of 500,000 Euros and has an amortisation schedule of 36 instalments until December 2023.

It is noted that the debit of instalments was suspended from April 2020 to June 2021 in adherence to the COVID-19 benefits.

The suspended interest was redistributed over 30 instalments of which 6 were paid in 2021 and 24 were split 50-50 between 2022 and 2023.

The loan from Intesa San Paolo stems from an old contract with UBI banca, now absorbed into Intesa San Paolo, was taken out in October 2020 to increase the Organisation's liquidity during the COVID-19 period, in the amount of 500,000 Euros, and has an amortisation schedule of 36 months with the last instalment in October 2023.

Commitments, guarantees and contingent liabilities not shown in the balance sheet

Guarantees are provided directly to the Organisation (bank guarantees and surety policies), for the performance of projects, when provided for in the contract with the lender. As at 31.12.2022, these guarantees were provided by Intesa Sanpaolo for 30,710 Euros and by the insurance companies Tokio Marine Europe S.A., Tua Assicurazioni SpA, Assicuratrice Milanese SpA, Elba Assicurazioni SpA and Bene Assicurazioni SpA, totalling 926,742 Euros.

Details of current guarantees and reference projects are shown in the table:

Bank	Issue date	Project title	Beneficiary	Amount	Deadline
INTESA SANPAOLO	23/01/2017	office leasing	Carmelite Order	18,000.00	30/09/2028
TOKIO MARINE EUROPE S.A.	12/02/2019	-	Lazio Region	89,487.50	a revocation
TUA INSURANCE	20/08/2019	5301 AID 11214	AICS	78,000.00	20/02/2021 renewable
TUA INSURANCE	30/11/2020	4245 AID 11731.02	AICS	75,000.00	20/08/2022 renewable
TUA INSURANCE	05/05/2021	5309 AID 12151.01.6	AICS	149,655.99	05/05/2023 renewable
TUA INSURANCE	21/06/2021	4653 AID 12049	AICS	72,750.00	21/12/2022 renewable
INSURER FROM MILAN	05/08/2021	29114 AID 12243	AICS	73,874.95	05/05/2023 renewable
INTESA SANPAOLO	01/12/2021	01103	Sicily Region	12,710.00	to withdrawal
INSURER FROM MILAN	16/05/2022	4845 AID 12022	AICS	44,848.20	16/07/2023 renewable
ELBA ASSICURAZIONI	11/07/2022	3179 AID 12398	AICS	41,250.00	07/09/2023 renewable
ELBA ASSICURAZIONI	05/08/2022	29120 AID 12194	AICS	90,000.00	05/02/2024 renewable
ELBA ASSICURAZIONI	05/08/2022	4249 AID 11731.03	AICS	74,625.00	05/02/2024 renewable
BENE ASSICURAZIONI	26/09/2022	4250 AID 11731.02	AICS	10,500.00	26/09/2023 renewable
TUA ASSICURAZIONI	13/10/2022	34110 AID 12228	AICS	126,750.06	13/04/2024 renewable
			Total	957,451.70	

2) Payables due to other donors

Item 'Payables due to other donors' generally refers to grants received but not used during the year and therefore to be repaid to the lenders. This item only includes projects closed at year-end.

Accounts payable at year-end, which amount to 905,365 Euros, relate to loans to be collected locally for 605,780 Euros and to be collected in Italy for 299,585 Euros.

A breakdown of the item by funder and by project mission is given below:

Donor	2022	2021
OCHA	18,038	27,527
STICHTING VLUCHTELING	926	14,470
OTHER INTERN.	2163	31,770
UNDP		2,270
UNHCR	703,116	969,183
UNICEF	85,387	13,476
WFP		1,550
ECHO	15,397	
USAID	80,338	
Total	905,365	1,060,248

Mission	2022	2021
BURKINA FASO	1,000	138,449
CAMEROON	15,397	3,798
IRAQ	162,763	409,908
ITALY	94,293	3,095
LEBANON	34,395	18,429
LIBYA	-	29,695
MOLDOVA	165,754	-
NIGERIA	-	1,550
POLAND	926	-
CAR	3,404	-
DRC	42,895	38,859
SYRIA	6,165	1,699
SOUTH SUDAN	1,682	13,459
TCHAD	5	-
UKRAINE	83,955	-
YEMEN	292,731	401,308
Total	905.365	1,060,248

As can be seen, UNHCR represents the most recurring donor as these are annual contracts that follow the year-end and are therefore reimbursed in the first months of the following year.

5) *Payables for conditional donations*

Item D5 'Payables for conditional donations' is used as a contra-entry to the asset item, following the recording of donations with a condition imposed by the donor, in which a future and uncertain event is indicated, upon the occurrence of which the promisor has the right to repossess the transferred resources. Item D5 'Payables for conditional donations' is therefore reduced as a balancing entry to item A4 'Donations' and A9 'Proceeds from contracts with public entities' in the Statement of Activities in proportion to the failure of the condition.

Until the financial statements for the year ended 31 December 2020, this item, which was merged with the '*restricted reserves earmarked by third parties*', was recorded in the financial statements as '*deferred income*'. In compliance with the requirements of the new accounting standards in OIC 35, all contracts with institutional lenders to realise projects that are deferred to subsequent years for accrual purposes are recorded under this item. These are contracts in which the lenders reserve the right to unilaterally terminate the project, requesting back any unspent sums. The presence of this clause distinguishes the entries made in this debt account from those in the '*restricted reserves earmarked by third parties*' in Net Assets. These are projects common to 2 or more financial years, and the size of the debt varies depending on the time and spending capacity of the Organisation.

Details by funder and by mission are given:

Lender	2022	2021
AICS	5,404,234	2,891,667
OTHER INTERN. ORG.	1,860,653	2,970,042
CBPF	4,718,210	4,468,232
ECHO-EC	17,365,621	12,966,204
PUBLIC BODIES	1,445	48,402
OTHER UN	359,381	332,130
UNHCR	7,106,496	6,533,846
UNICEF	3,315,227	3,077,622
USAID	13,476,992	11,087,797
WFP	786,968	1,148,420
Total	54,395,226	45,524,362

Mission	2022	2021
AFGHANISTAN	5,837,728	3,353,742
BURKINA FASO	463,280	874,259
CAMEROON	1,720,814	1,335,485
COLOMBIA	-	254,805
DRC	424,615	1,545,082
JORDAN	1,185,809	1,590,143
IRAN	2,556,389	2,848,725
IRAQ	4,383,974	2,197,624
ITALY	1,421,141	89,764
LEBANON	9,744,339	8,966,125
LIBYA	2,701,515	978,772
MOLDOVA	2,005,139	
NIGER	135,711	318,461
NIGERIA	3,664,446	3,232,437
CAR	564,852	1,629,932
SYRIA	1,827,287	2,265,962
SOUTH SUDAN	604,823	1,563,960
TCHAD	2,327,497	1,181,313
UKRAINE	3,005,532	
VENEZUELA	374,698	1,555,976
YEMEN	9,445,637	9,741,795
Total	54,395,226	45,524,362

7) Payables due to suppliers

This item includes payables to suppliers arising from both purchases on the domestic market and purchases on the international market.

A breakdown by mission is given:

Mission	2022	2021
AFGHANISTAN	164,557	125,630
BURKINA FASO	62,230	96,055
CAMEROON	254,874	114,788
CIAD	305,102	82,389
COLOMBIA	11,485	3,297
JORDAN	21,598	12,627
GREECE	9,264	-
ITALY	1,066,902	329,997
IRAQ	-	218,909
KENYA	-	79
LEBANON	1,330,567	451,669
LIBYA	94,185	323,580
MOLDOVA	83,341	-
NIGER	92	-
NIGERIA	475,442	249,872
CAR	162,593	104,635
DRC	279,686	95,578
SENEGAL	11,080	-
SYRIA	11,953	-
SOUTH SUDAN	93,920	101,697
UKRAINE	194,599	-
VENEZUELA	7,352	158,759
YEMEN	38,628	-
Total	4,679,451	2,469,561

These are debts that arose in connection with costs of operations from core business, i.e. mainly from project management, regardless of their maturity.

Payables arising from the acquisition of assets are recognised in the balance sheet when

risks, charges and benefits associated with ownership have been transferred.

Payables for services, on the other hand, are recognised in the financial statements when the services are made available, i.e. when the service is rendered.

9) Tax liabilities

Payables for individual taxes are recorded net of payments on account, withholding taxes and tax receivables, which are legally compensable, unless a refund has been claimed.

For the valuation of tax liabilities, it should be noted that they are stated at nominal value, including any surcharges, fines and interest accrued and due at the financial statements date.

This item consists of tax liabilities related to national taxes of the various missions in which the Organisation operates and taxes of the Rome office, details of which are given below:

Mission	2022	2021
AFGHANISTAN	39,948	117,059
BURKINA FASO	3,370	10,084
CAMEROON	2,390	5,054
CIAD	6,575	5,826
COLOMBIA	1,408	1,517
JORDAN	-	891
GREECE	574	96
IRAQ	1,061,874	782,881
KENYA	56,006	6,487
LEBANON	57,813	26,736
LIBYA	69,899	84,564
MOLDOVA	11,358	
NIGER	10,759	2,121
NIGERIA	629,638	498,295
POLAND	716	
CAR	20,050	6,473
DRC	- 4,321	12,880
SYRIA	28,988	14,760
SOUTH SUDAN	12,907	21,555
VENEZUELA	58	69
YEMEN	191,756	138,230
Total	2,201,768	1,735,580

Taxes of the Rome office	2022	2021
Tax Authority VAT account	7,093	7,512
Payables to tax authorities - IRAP	73,075	15,692
Tax liabilities Italy - IRPEF 1001	118,091	108,962
Tax liabilities Italy - IRPEF 1012	762	1,905
Tax liabilities Italy - IRPEF 1040	6,485	5,015
Tax liabilities Italy - IRPEF 1712	262	-
Tax liabilities Italy - ADD. REG	7,642	7,881
Tax liabilities Italy - ADD. COM	2,337	3,015
Tax and social security liabilities to EU countries	1,872	-
Total	217,619	149,982

The types of taxes are not cumulative due to the tax differences in each country of intervention.

With regard to tax liabilities in the field, it should be noted that the Iraq mission has not

yet completed the official registration process at the Baghdad tax offices. As at June 2023, the most significant component of the debt, relating to 'social insurance' amounting to 3,041,456,368 IQD, or 1,953,112 Euros, is

being processed. The other tax liabilities continue to be recorded and set aside but are still not in a position to pay the due amount. The value therefore continues to grow over the years and is set aside financially in a dedicated current account at 'Byblos Bank 216401-014' but will be drastically reduced next year.

The debt of the Rome office to the Italian Tax Authority refers to IRPEF, regional and municipal surtaxes relating to employees and collaborators for the period November and December 2022. Tax and social security payables due to EU countries refer to charges due in December 2022 for an employee registered in France.

10) Payables due to social security institutions

All debts, the amount of which is certain and certain in nature, relating to contribution, insurance and social security obligations governed by law, collective labour agreements and local supplementary agreements are recognised.

This type of debt is also shown in the financial statements at its nominal value.

The value of 3,166,014 Euros can be broken down into local debts, i.e., debts for each intervention mission, and debts of the Rome office.

2 detailed tables are given below:

Mission	2022	2021
BURKINA FASO	-	6,390
CAMEROON	1,034	23,005
CIAD	18,710	12,588
COLOMBIA	3,356	2,727
JORDAN	-	8,776
GREECE	17,197	11,222
IRAN	1,471	-
IRAQ	1,874,206	1,401,252
KENYA	27	46
LEBANON	32,871	90,478
LIBYA	343,008	147,942
MOLDOVA	34,061	-
NIGER	3,363	-
NIGERIA	1,838	7,897
POLAND	3,388	-
CAR	25,541	13,706
DRC	34,584	56,872
SYRIA	3,725	2,141
SOUTH SUDAN	210,552	185,838
VENEZUELA	61	72
YEMEN	247,456	92,183
Total	2,856,448	2,063,136

Rome HQ	2022	2021
Payables due to Institute for social security in Italy - INPS 7005 DM10	76,188	78,817
Payables due to Institute for social security in Italy - INPS 7005 CXX	168,399	116,396
Other payables for social security	63,299	46,789
Total	307,886	242,004

For 2022, here are mainly payables to INPS, INAIL and similar bodies in the countries subject to humanitarian intervention by the Organisation. During the year, pending the registration of INTERSOS in IRAQ, as is the practice in the country, the social security contributions of local staff have not yet been paid, as also indicated for previous tax payables. The entire amount will be settled in 2023 This explains the significant amount of 1,874,206 Euros for this mission.

11) Payables due to employees and collaborators

These are the salaries for the month of December for employees in Italy, expatriate staff and local staff. For employees it only includes the December balance for Italian staff.

Description	2022	2021
Payables due to employees for compensation	110,598	109,279
Holidays fund	135,624	140,367
14 th month pay fund	59,583	61,165
Payables due to collaborators in Italy for remuneration	1,074,985	820,094
Payables due to collaborators in Italy for reimbursements	894	2,695
Payables due to Trade Unions	686	519
Payables due to local staff	579,642	360,740
Total	1,962,012	1,494,858

12) Other payables

The payables entered under this item are all those debts that do not fall under one of the items described in the previous chapters.

The residual character does not invalidate the valuation criterion, which provides for the presentation of debts at their nominal value.

The balance of 371,133 Euros is composed of 2 sub-items. The first, amounting to 290,391 Euros, is related to payables to other partners and has the same nature, albeit of the opposite sign, as 'receivables from other TSEs', and therefore always refers to projects in partnership with other humanitarian organisations, both international and local, but which, this time, must receive a pay-out of balance from INTERSOS with respect to the expenses they have incurred.

Partners	2022	2021
ASGI	-	12,396
CISP	17,479	16,705
Local NGOs	239,104	21,492
International Language School	18,508	18,508
Makassed General Hospital	- 59	-
TGH	15,359	-
Total	290,391	69,101

The second, amounting to 80,742 Euros, is the opposite of other local receivables, and refers to residual debts to small local suppliers.

Details by mission are given:

Mission	2022	2021
AFGHANISTAN	69,707	17,167
CIAD	3	
IRAQ	389	14,677
ITALY	1,260	
KENYA	-	80
LIBYA	204	1,686
NIGERIA		371
POLAND	62	
CAR	1,020	
VENEZUELA	426	3,350
YEMEN	7,670	2,428
Total	80,742	39,759

STATEMENT OF ACTIVITIES

2.10 A - Activities of general interest

The costs and revenues that are recorded in this section are costs and charges/revenues, income and proceeds from activities of general interest defined by the Ministerial Decree as 'negative/positive income components arising from the performance of activities of general interest referred to in Article 5 of Legislative Decree No. 117 of 2 August 2017, as amended and supplemented, regardless of whether they were carried out in a non-commercial or commercial manner'.

CHARGES AND COSTS	As at 31.12.2022	As at 31.12.2021	INCOME AND REVENUE	As at 31.12.2022	As at 31.12.2021
A) Costs and Charges from General Interest Activities			A) Revenues, rents and income from activities of general interest		
1) Raw materials, consumables, goods	11,888,130	8,978,184	1) Income from membership fees and founders' contributions	3,300	3,400
2) Services	28,045,946	19,553,657	2) Members' income from mutual activities	-	-
3) Use of third party assets	9,723,667	6,678,873	3) Revenues from services and sales to associates and founders	-	-
4) Staff	56,632,353	44,472,132	4) Liberal donations	-	-
5) Depreciation	9,579	31,191	5) Proceeds of the 5 per mille	27,672	21,468
6) Provisions for risks and charges	-	-	6) Contributions from private entities	11,318,093	8,161,430
7) Sundry operating expenses	509,052	517,370	7) Revenues from services and sales to third parties	-	-
8) Opening inventories	-	-	8) Contributions from Public Bodies	-	-
9) Allocation to restricted reserve by decision of institutional bodies	388,439	-	9) Income from contracts with public bodies	95,279,602	71,942,577
10) Use of restricted reserve by decision of institutional bodies	-	-	10) Other revenues, income and proceeds	806,560	928,022
			11) Closing inventories	-	-
Total	107,197,165	80,231,407	Total	107,435,228	81,056,897
			Surplus/deficit general interest activities (+/-)	238,062	825,490

The general interest activity for INTERSOS is the presentation, management and implementation, reporting and monitoring of project activities implemented in the 24 countries where it maintains a stable operational presence.

In 2022, 268 projects were implemented, of which 177 were financed by national and international institutions and 91 by private individuals and foundations.

In 2022, INTERSOS operated in the following countries:

- ✓ **Africa:** South Sudan, Niger, Democratic Republic of Congo, Cameroon, Central African Republic, Nigeria, Chad, Burkina Faso, Libya; Mali;
- ✓ **Europe/Balkans:** Italy, Greece, Poland, Moldova, Ukraine;
- ✓ **Asia:** Afghanistan, Iran, Iraq;
- ✓ **Middle East:** Yemen, Lebanon, Jordan, Syria;

✓ **Latin America:** Colombia, Venezuela.

For the classification of positive and negative components included in this section, the general principle of consistency was followed. In essence, the components classified as proceeds in this section have been merged with the relevant expenses and costs in this section.

The 2 main revenue items in Section A) are therefore those relating to public and private donors, classified under sub-items 9) '*Proceeds from contracts with public entities*' and 6) '*Contributions from private entities*'.

Below are tables detailing the 2 financial statements items, broken down by funder:

Contributions from private entities	Amount
ACRI	132,683
BMGF	3,283
CEI	53,846
COMPAGNIA DI SAN PAOLO	42,763
Other private donors	870,343
F. MONTI UNITI DI FOGGIA	28,270
FONDAZIONE CON IL SUD	84,722
FONDAZIONE LAVAZZA	30,146
MIGRANTES FOUNDATION	13,200
LDS CHARITIES	94,411
NANDO PERETTI FUND	35,226
MEDIAFRIENDS	6,963
ITALIAN BUDDHIST INSTITUTE	266,427
KAHANE FOUNDATION	147,786
STICHTING VLUCHTELING	9,281,072
OPEN SOCIETY FOUNDATION	44,180
UEFA FOUNDATION	142,957
UCEBI	17,815
Total	11,318,093

Proceeds from contracts with public bodies	Amount
PROCEEDS FROM ITALIAN COOPERATION	3,303,140
PROCEEDS FROM REGIONS	119,728
PROCEEDS FROM USAID	16,414,465
PROCEEDS FROM OTHER GOV. INST.	2,783,923
PROCEEDS FROM ECHO - EC	15,181,662
PROCEEDS FROM UNHCR	35,542,711
PROCEEDS FROM UNICEF	6,373,363
PROCEEDS FROM WFP	4,518,268
PROCEEDS FROM CBPF	8,194,023
PROCEEDS FROM WHO	1,257,554
PROCEEDS FROM OTHER UN	1,590,766
Total	95,279,602

Sub-item 5) '*Proceeds from 5 per mille*' shows the proceeds of December 2022, relating to the 526 choices, the reporting of which will be submitted during 2023.

Sub-item 10) '*Other income, revenues and proceeds*' includes reimbursements for staff seconded to managed projects for 622,784 Euros, reimbursements for services rendered to third parties for

85,830 Euros, revenues of an exceptional nature for 92,099 Euros, and other minor reimbursements for 5,847 Euros.

In compliance with the provisions of Law 124/2017, art. 125-129, the list of financial disbursements that INTERSOS received from Italian Public Entities in 2022 is given below:

Date of receipt	Description	Provider	Amount (Euros)
2/24/2022	AID 011762	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	32,500
2/28/2022	2194	ASP Crotone	91,315
3/31/2022	AID 11731.01	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	200,000
4/11/2022	AID 11214/02/2	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	208,000
6/29/2022	AID 12071	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	230,000
6/30/2022	AMIF/AG/EMAS/0086	AReSS Apulia Region	108,516
8/2/2022	AID 11731.02	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	149,494
8/19/2022	AID 12013/CISP/03	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	122,658
8/19/2022	AID 12600	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	500,000
10/7/2022	AID 12398	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	137,500
10/11/2022	AID 12194	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	300,000
10/14/2022	AID 11573	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	293,170
11/8/2022	AID 12279	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	200,018
11/29/2022	AID 12243	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	197,000
12/2/2022	AID 12151.01.6	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	399,083
12/19/2022	AID 11214/02/2	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	48,329
12/27/2022	AID 11731.02	AICS ITALIAN AGENCY FOR DEVELOPMENT COOPERATION	35,000
Total			3,252,581

ONEROUS CONTRACTS, CONCESSIONS, LEASES, ON LOAN FOR USE

Year	Description	Concessionaire	Amount (Euros)
2022	PROPERTY Via di Torre Spaccata 157, ROME	LAZIO REGION - REGIONAL DIRECTION FOR ECONOMIC PLANNING, FINANCIAL STATEMENTS, STATE PROPERTY AND HERITAGE – Area of Policies for the Enhancement of State Property and Assets	63,038
Total			63,038

The costs section includes all those costs that are directly or indirectly related to the implementation of the projects managed in 2022, in compliance with the above-mentioned consistency principle.

An initial classification of these costs classifies them as follows:

- ✓ **Direct costs of project activities**, i.e. costs related to staff, services and purchases to implement activities related to the area of intervention, for the benefit of the supported populations;
- ✓ **Support costs directly related to direct costs**, i.e. the costs of staff, goods and services needed to ensure the effective implementation of project activities;
- ✓ **Support costs indirectly related to direct costs**, i.e. the costs of staff, goods and services, necessary to carry out all the coordination, monitoring, supervision and optimisation activities required to ensure operational continuity and the achievement of the Organisation's mission.

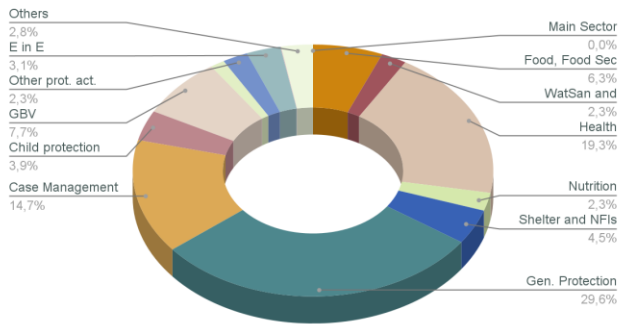
Description	Amount	Percentage
Direct costs for project activities (staff, goods and services)	82,270,585	76.75%
Support costs directly related to project activities	17,683,332	16.50%
Support and liaison costs indirectly related to project activities	7,243,248	6.76%
Total	107,197,165	

A further breakdown of costs, which is useful for a better understanding of the Organisation's typical activities, is to separate them by the areas at intervention, which are the subject of the project activities themselves.

The areas at intervention used are those requested and classified by the main international funders whose taxonomy is kept in English:

Areas of Intervention 2022	
Main sectors	%
Food, Food Sec and Liv	6%
WatSan and Hygiene	2%
Health	19%
Nutrition	2%
Shelters and NFIs	4%
Gen. Protection	30%
Case Management	15%
Child protection	4%
GBV	8%
Legal protection	1%
Other prot. act.	2%
E in E	3%

Areas of Intervention 2022	
Others	4%
Total	100%



The activities of 'case management', 'general protection', 'child protection', 'GBV' and 'legal protection' are sub-categories of the general 'Protection' activity, which accounts for 59% of the total project expenditure in 2022. Protection is a highly technically demanding activity, as is the second largest activity, 'Health' with 19%.

This explains why, in section A) of the costs, some 56.6 out of 107 million euro are classified under subitem 4) 'Staff'.

2.11 C - Fundraising Activities

The costs and revenues that are recorded in this section are costs and expenses/revenues, income and proceeds from fundraising activities defined by the Ministerial Decree as *'negative/positive income components arising from the performance of occasional and non-occasional fundraising activities referred to in Article 7 of Legislative Decree No. 117 of 2 August 2017 as amended and supplemented'*.

C) Costs and Charges from Fundraising Activities	As at 31.12.2022	As at 31.12.2021	C) Revenues, income and proceeds from fundraising activities	As at 31.12.2022	As at 31.12.2021
1) Charges for regular fundraising	318,956	237,669	1) Proceeds from regular fundraising	144,657	128,370
2) Charges for occasional fundraising	157,923	173,799	2) Proceeds from occasional fundraising	1,209,887	303,015
3) Other Charges	-	-	3) Other proceeds	-	-
Total	476,879	411,469	Total	1,354,544	431,384
			Surplus/deficit fundraising activities (+/-)	877,665	19,916

In compliance with the requirements of OIC 35, costs and revenues were broken down according to whether the activity was carried out on a continuous basis or on the basis of occasional activities and single events that occurred during the year; regardless of the channel.

In particular, all activities aimed at acquiring regular **donors** flow into regular fundraising.

The costs and revenues related to these main channels are listed below:

- ✓ 'Face-to-face', with costs of 138,174 Euros and revenues of 108,738 Euros;
- ✓ 'Digital regulars', with costs of 60,361 Euros and revenues of 34,431 Euros;
- ✓ 'Supporters Service', with costs of 85,688 Euros incurred to continue to retain the donor base of the various regular Face to Face, Digital, Mailing and Telemarketing channels;
- ✓ 'Mailing', with 0 costs and revenues of 160 Euros;
- ✓ 'Regular telemarketing' with 0 costs and revenues of 128 Euros;
- ✓ 'Corporate' with 0 costs and revenues of 1,200 Euros;
- ✓ 'Cross costs' with costs of 46,728 Euros.

At the same time, the channels that flow into **occasional fundraising** are aimed at promoting and consolidating INTERSOS' work through awareness-raising campaigns on the Organisation's main interventions. The result is, therefore, a one-off donation. The main channels to refer to are:

- ✓ 'Member get member', with costs of 35,894 Euros and revenues of 76,388 Euros;
- ✓ 'Digital one off', with costs of 21,773 Euros and revenues of 28,625 Euros;
- ✓ 'Mailing', with one-off campaign costs of 28,277 Euros and revenues of 36,720 Euros;
- ✓ 'Telemarketing one off' with 0 costs and revenues of 7,662 Euros;
- ✓ 'SMS solidarity', with costs of 185 Euros and revenues of 4,616 Euros;
- ✓ 'Major Donor' with costs of 179 Euros and revenues of 18,700 Euros;

- ✓ 'Corporate' with costs of 1,187 Euros and corporate revenues of 7,600 Euros;
- ✓ 'Bequests' with costs of 4,636 Euros;
- ✓ 'Foundations' with costs amounting to 19,635 Euros and revenues 1,000 Euros;
- ✓ 'Ukraine Campaign' with costs of 49,155 Euros and revenues of 1,028,577 Euros.

2.12 D - Financial assets

The costs and revenues that are recognised in this section are costs and expenses/revenues, income and proceeds from financial and patrimonial activities defined by the Ministerial Decree as *'negative/positive income components deriving from operations of a financial/generating nature and of a patrimonial matrix, primarily related to the management of real estate assets where such activity is not an activity of general interest within the meaning of Article 5 of Legislative Decree No. 117 of 2 August 2017 and subsequent amendments and additions. Where, on the other hand, it is an activity in the general interest, the income components are attributable to area A of the Statement of Activities.'*

D) Costs and Charges from Financial and Capital Assets	As at 31.12.2022	As at 31.12.2021
1) On bank relations	977,716	1,062,157
2) On loans	60,476	67,875
3) From building stock	-	-
4) From other assets	-	-
5) Provisions for risks and charges	-	-
6) Other Charges	-	-
Total	1,038,192	1,130,032

D) Revenues, income and proceeds from financial and capital assets	As at 31.12.2022	As at 31.12.2021
1) From bank relations	672,619	1,298,229
2) From other financial investments	-	-
3) From building stock	-	-
4) From other assets	-	-
5) Other proceeds	-	-
Total	672,619	1,298,229
Surplus/deficit financial assets and assets (+/-)	- 365,573	168,197

All interest income and expenses, foreign exchange gains and losses, bank charges and commissions of all relationships held by the Organisation both in Italy and abroad have been classified in this section.

In detail, the positive and negative elements are composed as follows:

Positive

- ✓ Interest income amounting to 664 Euros;
- ✓ Foreign exchange gains amounting to 671,995 Euros, all realised;

Negative

- ✓ Interest expenses amounting to 69,701 Euros;
- ✓ Foreign exchange losses amounting to 849,286 Euros, of which 823,288 realised and 25,998 unrealised;
- ✓ Bank charges and commissions of 119,205 Euros.

2.13 E - General support activities

Costs, expenses and proceeds from general support activities are to be considered the positive and negative items of income that do not fall under the other areas.

E) General Support Costs and Charges	As at 31.12.2022	As at 31.12.2021
1) Raw materials, consumables, goods	-	-
2) Services	97,835	98,437
3) Use of third party assets	112,182	117,236
4) Staff	226,756	219,545
5) Depreciation	-	-
6) Provisions for risks and charges	-	-
7) Sundry operating expenses	-	-
Total	436,773	435,218

E) General support proceeds	As at 31.12.2022	As at 31.12.2021
1) Proceeds from the secondment of staff	-	-
2) Other general support proceeds	-	-
Total	-	-

This section includes the management and running costs of the Organisation's structures for organisational, legal, IT and administrative management, the book value of which is defined after making the pro-rata allocations to the areas at destination set out in the preceding paragraphs.

This section includes the costs of rent, maintenance and all services related to the

Rome HQ, amounting to 194,263 Euros, all costs related to the remuneration of institutional and statutory bodies, including:

- ✓ The auditors, amounting to 12,810 Euros;
- ✓ The Board of Control, amounting to 8,308 Euros;
- ✓ Internal Audit and the Director General, amounting to 218,448 Euros.

2.14 Proposed Appropriation of Operating Profit

INTER SOS 2022 financial statements closed with a positive result for the year of 105,812 Euros, of which 25,998 Euros related to unrealised exchange losses.

With this result, the Organisation's net assets, between restricted and unrestricted funds, amount to 12,222,401 Euros. Of this, free assets amount to 1,185,229 Euros.

Net Assets as at 31 December 2022 is detailed below:

LIABILITIES

A) NET ASSETS:	As at 31.12.2022	As at 31.12.2021
I) ENDOWMENT FUND OF THE INSTITUTION	15,000	-
II) RESTRICTED ASSETS	10,916,360	6,282,464
1) Statutory Reserves	-	-
2) Restricted reserves by decision of institutional bodies	769,876	380,866
3) Restricted reserves earmarked by third parties	10,146,484	5,901,598
III) FREE ASSETS	1,185,229	756,339
1) Reserves of operating profits or surpluses	855,408	756,339
2) Other reserves	329,821	-
IV) SURPLUS/DEFICIT FOR THE YEAR	105,812	443,890
TOTAL NET ASSETS	12,222,401	7,482,693

It is proposed to allocate 2022 surplus as follows:

- ✓ 105,812 Euros under item A) III 1) 'Reserves of operating profits or surplus' of free assets.

This allocation brings the Organisation's free assets to 1,291,041 Euros.

2.15 Description of the Organisation's economic and financial performance and key ratios

Point 18) in 'Appendix C' of OIC 35 requires a description of the entity position and the result of its management.

INTERSOS is an Organisation exclusively oriented towards bringing aid and support to populations whose lives are threatened by conflict, violence, extreme poverty, natural or man-made disasters. This is not only its mission, but also the management and leadership style of its structure. As shown in the Statement of Activities structure, there are no components that can be classified as different activities. Fundraising in 2022 was focussed on the Ukrainian crisis and all funds raised were allocated to activities in the 3 intervention missions – Poland, Moldova and of course Ukraine. 2022 unspent funds were set aside in Net Assets as restricted funds and will be released in 2023 for the same crisis. All activity is focussed on the presentation, management, monitoring and reporting of project activities in the 24 intervention countries.

This orientation also brings with it the awareness that only through a flexible structure, close to the intervention sites and the affected populations, can sustainability also be guaranteed at the economic and financial level. In order to do this, INTERSOS implements an organisational strategy further aimed at increasing the resources needed at the intervention sites. The relocation of the operational structure and resources is a process that began years ago and has never been abandoned.

This is the only way to ensure an economic balance with only 7% guaranteed by most institutional funders to cover organisational costs.

Any positive financial results, such as the one recorded in this financial year, are set aside as retained earnings or to increase the endowment of funds earmarked at the behest of the statutory bodies for the opening of new missions, for the training and security of committed expatriate staff, and to respond to possible new humanitarian emergencies.

The purpose of this document is to place the activity carried out by INTERSOS in its economic environment of reference, outlining the essential features of its management performance and thus providing some useful hints to portray its presumable future activity. In order to do this, it is necessary to provide information on how it pursues its mission, showing not only its organisational and structural efficiency, but also its economic and financial solidity, through financial and non-financial indicators.

Below are the main indicators selected for this purpose.

Liquidity ratios

Liquidity Ratio

The liquidity ratio provides a measure of the Organisation's ability to meet its short-term commitments as they fall due. It therefore helps to give a representation of the financial stability of the Organisation and the level of financial provisioning sufficient to ensure the activities contracted with donors.¹

The liquidity ratio is calculated as the ratio of current assets (including donor receivables) to the sum of current liabilities and restricted funds.

For calculation purposes, current assets are considered to be current assets and accrued income and prepaid expenses, while restricted funds are considered to be restricted assets (the portion restricted by third parties) and accrued expenses and deferred income.²

According to the European Commission's parameters, the liquidity ratio is insufficient below 0.5, acceptable between 0.5 and 1 (for ECHO, above 0.85 for the last 2 financial years) and good above 1.^{3 4}

Here is the ratio of these financial statements:

Assets < 12 months + Accrued income and prepaid expenses	83,686,062 + 191,679	
Liabilities < 12 months + third-party restricted funds + accrued expenses and deferred income	70,439,682+ 10,146,484 + 0	1.041

¹ Ref. Articles 130(6) and 198(2) of the EU Financial Regulation.

² Ref. Terms of Reference for the Ex-Ante Assessment of an NGO applying to become a Humanitarian FPA Partner of the EC, p. 47

³ Ref. Guidance on H2020 Financial Viability Ratios, p. 4

⁴ Ref. Terms of Reference for the Ex-Ante Assessment of an NGO applying to become a Humanitarian FPA Partner of the EC, p. 47

Equity Ratio (Unrestricted Net Equity)

The Equity Ratio provides a measurement of own resources that the Organisation can dispose of without restriction. It may refer here to legal, voluntary or other reserves with the same characteristics (therefore, it does not include project-related funds and provisions). This capital element contributes to preserving business continuity.^{5 6}

The Equity Ratio is calculated as the ratio of free assets to total debts. It is expressed in %.⁷

According to the European Commission parameters, the Equity Ratio is acceptable if this value in the last 2 financial years is positive. Last financial year it was 1.82%.

Free Assets	1,185,229 + 105,812	1.54%
Total liabilities	83,955,305	

Performance Indicators

Resource commitment indicator

Not-for-profit Organisations have primarily an operational function; they are all the more efficient the more they manage to deploy their resources in institutional/typical activities (section A of the Statement of Activities) in adherence to the socially useful purposes identified in their statutes and set out in the mission statement.

The use of resources for the realisation of institutional activities must therefore also be assessed in relation to the use of resources in the other 2 macro-areas managed by the Organisation: fundraising and general support.

The analysis of the use of resources takes into account the 3 macro-areas in which the Organisation's management takes place:

- ✓ Institutional activity

⁵ Ref. Articles 130(6) and 198(2) of the EU Financial Regulation.

⁶ Ref: Terms of Reference for the Ex-Ante Assessment of an NGO applying to become a Humanitarian FPA Partner of the EC, p. 47.

⁷ Ref: Terms of Reference for the Ex-Ante Assessment of an NGO applying to become a Humanitarian FPA Partner of the EC, p. 47.

- ✓ Fundraising activities
- ✓ General or structure support activities.

Tot. costs and charges from general interest activities	107,197,165	
Total costs and charges (-extraordinary, financial and tax charges)	109,149,009 – 1,038,192	= 99.15%

This index is the most important because it identifies, in percentage terms, the share of resources that were used, during the financial year, in activities directly related to the institutional purpose stated in the mission. It was 98.96% in 2021.

From the point of view of merit, this index is all the better the higher the percentage value it expresses.

The second performance index is as follows:

Tot. general support costs and charges (- extraordinary charges)	436,773	
Total costs and charges (-extraordinary, financial and tax charges)	109,149,009 -1,038,192	= 0.40%

The index expresses, in percentage terms, the amount of resources that were deployed in general support activities during the year.

General support costs must also be in line with the size and total uses.

Thus, the index is all the better the lower the percentage value it expresses. It was 0.54% in 2021.

2.16 *An analysis of the main management risks*

In recent years INTERSOS has had to adapt its risk management system to standards more in line with the evolution of regulatory and management references. Furthermore, the complexity and volatility of the contexts in which the Organisation operates has required an additional effort in terms of capacity and training of staff dedicated to or involved in processes with high risk exposure. Finally, it should be mentioned that some important donors have recently stressed the importance of careful risk identification, measurement and management for a humanitarian Organisation as relevant as INTERSOS.

Therefore, the Organisation between 2019 and 2020 set up a working team, consisting of internal staff and external consultants specialised in Risk Management, to define the consequential steps to develop a work plan, detailed as follows:

- ✓ Identification of Processes and Activities
- ✓ Mapping of Risky Activities
- ✓ Risk Assessment (Impact x Probability)
- ✓ Mapping of Control Activities
- ✓ Residual Risk Assessment (Residual Impact x Residual Probability)
- ✓ Defining the Residual Risk Strategy

The Departments and Units involved then developed risk mapping by areas at competence, identifying the risk category (Legal, Reputational, Economic, Operational) and measuring the levels of Probability and Impact through benchmarks provided by the work team.

At the conclusion of this mapping phase, 78 risks were mapped, a summary of which is presented below.

The risk management strategies also passed through the scrutiny of the working team, which together with the departmental contact persons, highlighted risks and opportunities in each of the 4 categories, specifically:

- ✓ Risk reduction (risk mitigation measures aimed at lowering levels of probability or impact)
- ✓ Risk sharing (transfer of responsibility to an external entity, e.g. implementing partner, etc.)
- ✓ Risk prevention (avoidance of risk through displacement, suspension or closure)
- ✓ Risk acceptance (after a cost-benefit analysis, the result shows that acceptance is still the most favourable solution).

INTER SOS Risk Management system has been developed on the IMP platform (INTER SOS management platform, the internal data management platform) and provides for the cyclical review of departmental risks, with a consequent reassessment of the measurements of the various risk

elements in the light of the changing operational characteristics of the Organisation and the contexts in which it operates.

The most recent organisational evolution of INTERSOS in the area of risk management refers to the 3-year Strategic Plan 2022-2024: in fact, the Organisation has identified among its strategic priorities the development of a new Enterprise Risk Management (ERM) tool, more integrated with INTERSOS operations and grafted into the processes and tools already in use.

This mandate was given to a working team consisting of an external consultant (Senior Enterprise Risk Management Advisor) and some key roles in the Organisation (Security Advisor, Head of Grant Control and Compliance Unit, Internal Auditor, ICT Coordinator), which produced new guidelines on the subject (Creating a Risk Conscious culture in INTERSOS and Risk Appetite Statement) between 2022 and 2023, which lay the foundations for the future ERM Policy, to be implemented by the end of the year.

Finally, thanks to the ICT Coordinator's work, a new platform has been developed to integrate context analysis, risk activities, risk mapping, mitigation measures and incident register. In 2023, the departments are working to compile this platform and thus operationalise the work done.

2.17 Predictable evolution of operations and forecasts for the maintenance of financial stability;

2023 looks to be a year of growth and full of investments aimed at consolidating management and strengthening both the operational capabilities of missions and the tools for accountability and internal control of processes. A consolidation of the project implementation capacity, which reached 90% in 2022, is expected from this management plan. The 128 million Euros foreseen in 2023 from the approved budget represents +9% of the portfolio, showing a growth trend in the annual business plan.

2022 humanitarian context, characterised by 2 major events such as the war in Ukraine and the food security crisis that the Ukrainian conflict has contributed to exacerbate, required the reprioritisation of INTERSOS Annual Action Plan 2022 with consequent effects on the AAP for 2023 and the strategic objectives of the ISP 2022-24.

Fundraising activity from private individuals – i.e. 'regular fundraising' – will have the main objective to increase the number of regular donors, and at the same time occasional fundraising activity will aim to the sustainability of the Organisation, while ensuring a progressive growth of free funds with a high ROI.

For financial sustainability and liquidity management INTERSOS plans to implement data analysis and business intelligence tools integrated with ERP – Enterprise Resource Planning built and customised on the basis of INTERSOS organisational and operational structure.

2.18 Staff data

INTER SOS staff in 2022, totalling 3,756 (as at 31 December 2022), can be classified into staff in Italy and foreign staff, according to the different contractual forms.

The Organisation did not employ any volunteers during 2022 and therefore has no register of volunteers as required by Art. 17 paragraph 1 of Legislative Decree 117/2021 as amended and supplemented.

The gender breakdown is as follows:

Total INTERSOS staff in 2022			
	Total	Men	Women
HQ	53	23	30
HQ/Regional Offices	29	19	10
Italy Mission	98	32	66
Fundraising	14	10	4
Consultants/Support Staff	7	3	4
Total staff HQ and Italy	201	87	114
Missions	188	110	78
Local staff	3,367	1,971	1,396
Total FOREIGN STAFF	3,555	2,081	1,474
Total	3,756	2,168	1,588

Total INTERSOS staff in 2021			
	Total	Men	Women
HQ	56	23	33
HQ/Regional Offices	22	14	8
Italy Mission	74	30	44
Fundraising	12	7	5
Consultants/Support Staff	4	0	4
Total staff HQ and Italy	168	74	94
Missions	151	93	58
Local staff	2,962	1,863	1,099
Total FOREIGN STAFF	3,113	1,956	1,157
Total	3,281	2,030	1,251

HQ and Italy staff, totalling 201 units as at 31 December 2022, includes both the HQ staff reporting to the Rome office and the HQ staff of the regional offices, in addition to the staff employed in the project activities implemented in Italy (Italy mission), and the staff supporting fundraising activities. This category also includes consultants and support staff

The distinction by contractual forms of the 3 components is as follows:

Type of contract	2022					2021				
	Rome HQ/Regional Offices	Italy Mission	Fundraising	Consultants/support staff	Total	Rome HQ/Regional Offices	Italy Mission	Fundraising	Consultants/support staff	Total
Employees	44	2	0	0	46	483	1	0	0	49
Co.co.co.	30	59	12	6	107	23	37	5	1	65
Occasional	0	22	1	0	23	0	26	7	3	36
National	4	0	0	1	5	1	0	0	0	1

Type of contract	2022					2021				
	Rome HQ/Regional Offices	Italy Mission	Fundraising	Consultants/support staff	Total	Rome HQ/Regional Offices	Italy Mission	Fundraising	Consultants/support staff	Total
VAT NUMBER	0	15	1	0	16	33	10	0	0	13
Autonomous	4	0	0	0	4	4	0	0	0	4
Total	82	98	14	7	201	78	74	12	4	168

As far as HQ staff are concerned, these are mainly employees, followed by coordinated and continuous collaborations, and a local contract (HQ staff, with a contract concluded directly according to the regulations of the country of residence).

The total number of staff dedicated to the management of the regions is 29, distributed between programme staff, administration, logistics and human resources.

On the basis of the intervention countries in which INTERSOS operates, 3 main regions can be identified, corresponding to geographical and/or crisis areas: Middle East, West Africa and East and Central Africa. The 4th region includes missions managed in full or in part by the Emergency Unit, both collaborators (co.co. and self-employed workers) and employed staff work in the Regional Offices.

A breakdown of the 2 components by region is given below:

2022		
Geographical areas	Regions	Missions
Middle East (<i>Lebanon, Jordan, Iraq, Syria, Yemen</i>)	7	45
West Africa (<i>Chad, Niger, Nigeria, Burkina Faso, Cameroon</i>)	7	44
Central and East Africa (<i>Central African Republic, Democratic Republic of Congo, Kenya, South Sudan, Libya</i>)	5	32
Regional Emergency Office: (<i>Afghanistan/Iran/Venezuela/Colombia/Poland/Moldavia/Ukraine</i>)	9	66
Greece (<i>mission</i>)	0	1
Migration Programme	1	0
Total	29	188

2021		
Geographical areas	Regions	Missions
Middle East (<i>Lebanon, Jordan, Iraq, Syria, Yemen</i>)	6	54

West Africa (<i>Chad, Niger, Nigeria, Burkina Faso, Cameroon</i>)	7	49
Central and East Africa (<i>Central African Republic, Democratic Republic of Congo, Kenya, South Sudan, Libya</i>)	6	35
Regional Emergency Office: (<i>Afghanistan/Iran/Venezuela/Colombia/Poland/Moldavia/Ukraine</i>)	4	12
Greece (<i>mission</i>)	0	1
Migration Programme	0	0
Total	22	151

As required by OIC 35 in Appendix C, paragraph 13), details of the average number of employees, broken down by category, are given:

2022	
Average number of employees per category	
Directors	1
Managers	5
Employees	41
Total	47

2021	
Average number of employees per category	
Directors	1
Managers	5
Employees	39
Total	45

The national Collective Bargaining Agreement (CCNL Conf-Commercio) of commerce for the tertiary, distribution and services sector applies to employees. The Framework Agreement entered into with the trade unions renewed on 9 April 2018 applies to employees, which provided greater guarantees for sickness and maternity protection for this type of worker. In addition, there is the Level II agreement signed with the trade union organisation UIL Temp in 2021 to regulate specific economic, regulatory and welfare elements for employees and collaborators.

As required by OIC 35 in Appendix C, paragraphs 14) and 23), details of the remuneration of the executive body, the Board of Statutory Auditors and the statutory auditor, as well as the difference in remuneration between employees, are given:

Board of Directors:

- ✓ Councillors receive no remuneration or reimbursement of expenses;

Board of Statutory Auditors:

✓ *Board of Statutory Auditors Members* 8,307 Euros

Reviewers:

✓ *Crowe Bompani* 12,810 Euros

Employee pay gap:

Maximum gross salary 71,190 Euros

Minimum gross salary 19,711 Euros

Ratio 1:8 3,62

The number of employees abroad (missions) in 2022 is 188.

A breakdown of expatriate mission staff by individual mission is as follows:

2022	
Country of intervention	Mission Collaborators
Afghanistan	13
Burkina Faso	8
Cameroon	6
Chad	11
Colombia/ Venezuela	3
Jordan	3
Greece	1
Iraq	17
Lebanon	5
Libya	7
Niger	5
Nigeria	14
Central African Republic	13
D.R. Congo	8
Kenya	0
Syria	5
South Sudan	4
Yemen	15
Poland	2
Moldova	22
Ukraine	23
Iran	3
Total	188

2021	
Country of intervention	Mission Collaborators
Afghanistan	7
Burkina Faso	10
Cameroon	12
Chad	8
Colombia/ Venezuela	5
Jordan	4
Greece	1
Iraq	20
Lebanon	7
Libya	6
Niger	5
Nigeria	14
Central African Republic	11
D. R. Congo	11
Kenya	1
Syria	7
South Sudan	6
Yemen	16
Poland	0
Moldova	0
Ukraine	0
Iran	0
Total	151

For staff employed in foreign missions, the type of employment relationship used is the coordinated and continuous collaboration contract, which, since it involves tasks mainly performed outside the national territory, enjoys special tax benefits, as indicated in Article 3 of the Interministerial Decree of 17/09/2002 (Official Journal no. 239 of 11/10/2002). The conventional values for 2022 were established by INPS circular no. 12/2022.

Also, for foreign staff, there is the possibility that the staff pays taxes in the place of tax residence. In this case there will always be a coordinated and continuous collaboration contract if the state of tax residence has a bilateral agreement with Italy. Otherwise, the autonomous contract applies.

Details by mission are given:

2022	
Country of Intervention	Local Staff
Afghanistan	443
Burkina Faso	215
Cameroon	82
Chad	142
Colombia	25
Venezuela	37
Jordan	33
Greece	12
Iraq	271
Lebanon	294
Libya	56
Niger	49
Nigeria	364
Central African Republic	221
D.R. Congo	395
Kenya	4
Syria	23
South Sudan	32
Yemen	306
Poland	30
Moldova	101
Ukraine	222
Iran	10
Total	3,367

2021	
Country of Intervention	Local Staff
Afghanistan	226
Burkina Faso	329
Cameroon	202
Chad	72
Colombia	22
Venezuela	70
Jordan	59
Greece	10
Iraq	358
Lebanon	281
Libya	67
Niger	41
Nigeria	320
Central African Republic	210
D.R. Congo	323
Kenya	5
Syria	21
South Sudan	52
Yemen	294
Poland	0
Moldova	0
Ukraine	0
Iran	0
Total	2,962

Local staff in management positions account for 4.5% of the total local staff. There are 152 coordinating and managerial positions, mainly project manager and technical positions, and only to a small extent senior management team positions. Coordination positions held are mainly

concentrated in the programme area, followed by human resources, administration and logistics. The missions with the highest number of national staff in coordination positions are Middle East, Yemen, Nigeria, Ukraine and Afghanistan.

2.19 Fundraising activities

In 2022, the Fundraising and Communications Department implemented fundraising activities with the main objective of increasing awareness of INTERSOS mission at all levels of the community in Italy and abroad. The objective was also to consolidate, in terms of sustainability, the economic resources that are essential to the implementation of INTERSOS institutional activities of general interest, always on the front line in situations of serious emergencies.

The activities carried out in 2022 were, in fact, directed both at the annual activities in support of the Organisation as a whole and at the humanitarian crisis in Ukraine that led millions of people to abandon their homes and flee to various European states.

The Ukraine campaign was promptly launched at the end of February 2022, coinciding with the arrival of INTERSOS emergency relief staff in Ukraine. In order to respond to the multiple requests for action, the department activated all its tools to solicit both our donor base and a wider audience through e-mails, letters by post, mailing of the magazine 'Sul Campo' (in the field) and appeals on digital and social channels.

The Department also developed a variety of fundraising channels and techniques that contributed to the following objectives:

- ✓ Increasing the number of regular donors
- ✓ Acquiring new donors added to the established donor base
- ✓ Strengthening INTERSOS brand identity to a wider audience
- ✓ Strengthening the loyalty of private donors with new partnership tools, including foundations and with companies in the field of Corporate Social Responsibility

Acquisition: acquisition of new regular donors

- ✓ 'Face to Face' activities contributed to an increase by over 82% in new regular donors and 26% in donors out of the overall total. The collaboration of internal and stable dialogues within INTERSOS has also been strengthened thanks to the use of specific training and is the most important channel both from the point of view of acquiring regular donations and increasing relations and recognition of INTERSOS image among a wide and diverse audience.
- ✓ 'Digital Fundraising' marginally contributed by 18% through the use of digital tools and social channels, DEM, posts, and outbound calls, which were very useful for upgrading or regularising donors or reactivating them after a period of inactivity.

Retention: retention and loyalty of regular and occasional donors

- ✓ 'Mailing', which concerned periodic communications disseminated to donors acquired in the database, by mail, including personalised letters, promotional materials, our magazine 'Sul Campo' containing the main INTERSOS activities in the various missions.
- ✓ Supporters Service, through the various actions to support our donor base ensuring constant information and updates from the field on ongoing missions around the world.
- ✓ 'Telemarketing', i.e. direct phone calls to donors whose names are on INTERSOS database with the aim of creating a relationship of trust and closeness, involving them in concrete action not only in terms of financial donations;
- ✓ 'Digital fundraising', through repeated appeals and campaigns on digital channels, social media, websites, search engines and even external platforms.

Other fundraising channels for one-off donor acquisition are:

- ✓ 'Member get member', a channel that carried out several territorial activities and events with the aim of raising the awareness of the territorial citizenship and the international community with a specific impact on the target audience of schools, young people and association networks;
- ✓ 'Corporate' and 'Foundations', i.e. donations made by companies and foundations that have contributed positively to the Organisation's mission activities. Of note was the reconfirmation of the Banca Etica Affinity Card initiative, which generates proceeds through the retrocession calculated on card transactions subscribed to INTERSOS.

With reference to the provisions of the Code of the Third Sector and the fundraising guidelines for TSEs, we report the details of the channels and tools used for fundraising, divided between sections A and C of the Statement of Activities, with an indication of the costs and proceeds allocated to statutory activities of general interest:

Section A) Revenues, income and proceeds from 'activities of general interest':

Proceeds of the 5 per mille

5xmille					
Costs	2022	2021	Proceeds	2022	2021
1) Raw materials, consumables, goods	600	532	5) Proceeds of the 5 per mille	27,672	21,468
2) Services	488	2,196			
Total costs	1,088	2,728	Total proceeds	27,672	21,468

Section C) Revenues, income and proceeds from 'fundraising activities

C 1) Regular fundraising

REGULAR FUNDRAISING						
CHANNELS	Costs	2022	2021	Proceeds	2022	2021
Face to face	2) Services	15,006	11,532	Private Donations	108,738	93,316
	4) Staff	111,173	106,495			
	7) Sundry operating expenses	11,995	7,804			
Member get Member	1) Raw material, consumables, goods		2,565	Private Donations		870
Regular Digital	2) Services	60,361	35,380	Private Donations	34,431	23,013
Regular Mailing	1) Raw material, consumables, goods		14,104	Private Donations	160	4,512
	2) Services		14,005			
Regular Tele-fundraising				Private Donations	128	5,859
Regular Corporate				Private Donations	1,200	800
Supporters Service	2) Services	74,407	35,816			
	7) Sundry operating expenses	11,281	9,986			
Cross costs	2) Services	46,728		Private Donations	-	-
TOTAL	Total costs	330,952	237,669	Total proceeds	144,657	128,370

C 2) Occasional fundraising

OCCASIONAL FUNDRAISING						
CHANNELS	Costs	2022	2021	Proceeds	2022	2021
Member get Member	1) Raw material, consumables, goods	23,769	28,092	Private Donations	76,388	97,247
	2) Services	12,124	27,645			
	4) Staff		24,948			
	7) Sundry operating expenses		2,043			
One off Digital	2) Services	21,773	43,017	Private Donations	28,625	24,974
One off Mailing	1) Raw material, consumables, goods	9,433		Private Donations	36,720	35,406
	2) Services	18,843				
One off Tele-fundraising	2) Services		3,828	Private Donations	7,662	9,507
Solidarity SMS	1) Raw material, consumables, goods	185	14,884	Private Donations	4,616	15,138
	2) Services		8,286			
Major Donors	2) Services	179	8,600	6) Contributions from private entities	18,700	45,551
	7) Sundry operating expenses					
Bequests	1) Raw material, consumables, goods		2,419			
	2) Services	4,636	3,238			
	4) Staff		3,630			
	7) Sundry operating expenses		293			
Merchandise	1) Raw material, consumables, goods		3,876	Private Donations		3,152
	2) Services		515			
Corporate	2) Services	1,187		Private Donations	7,600	113,834
Committees	1) Raw material, consumables, goods		1,877	Private Donations		2,757
	1) Raw material, consumables, goods		139	Private Donations	1,000	1,000
	2) Services	14,185	4,945			
Foundations	7) Sundry operating expenses	5,450	124			
TOTAL	Total costs	111,766	182,399	Total proceeds	181,310	348,565

The main campaign carried out by the Fundraising department in 2022 was aimed at supporting INTERSOS work in Ukraine. The response to the donation appeals was positive from both national and international donors.

Calls for donations for the Ukraine Emergency were answered not only by individuals, but also and above all by numerous companies and foundations.

UKRAINE CAMPAIGN					
Costs	2022	2021	Proceeds	2022	2021
1) Raw materials, consumables, goods			Donations from Companies	155,264	
2) Services	49,155		Donations from Foundations	770,463	
7) Sundry operating expenses			Donations from individuals	102,850	
Total costs	49,155		- Total proceeds	1,028,577	-

Intensive fundraising activities for the Ukrainian emergency enabled INTERSOS to respond promptly to the very first needs in the region affected by the conflict.

Since 3 March, the INTERSOS Emergency Unit team has activated emergency response activities in the cities of:

- ✓ Lviv, a Ukrainian city in the East of the country, to help displaced people in reception centres. The areas where we implemented rapid response interventions are: Kharkiv, Krivy Rhi, Lysychansk, Vinnytsia, Mykolaiv, Kirovohrad and Dnipro. Here, we provided health care and distributed basic necessities such as food, water, clothes, winter clothing, firewood, stoves, heating systems and hygiene kits. We also offered psychological first aid to people who had experienced months of intense physical and psychological tension in the disputed areas.
- ✓ Palanca and Tudora, with a base of operations in the capital Chisinau, where the team activated mobile clinics to assist the massive influx of refugees entering Moldova;
- ✓ Przemyśl, a Polish city on the border with Ukraine, and also in Medyka and Korczowa, with activities carried out mainly within the Centrum Handlu-Młyny, a medical centre in the shopping centre converted into a reception facility with around 2,000 places.

Since then, INTERSOS has continued to increase its humanitarian support activities both in Ukraine, in the areas directly affected by the conflict, and in regions of Moldova and Poland most affected by the reception of the displaced population.

In the following months, as the number of arriving refugees stabilised, INTERSOS reshaped its activities to assist local communities in the process of welcoming and integrating refugees.

We extended health and protection projects to the Central districts of Chişinău, Orhei, Călăraşi, Făleşti, Hînceşti, Străşeni and Ungheni, to the Northern districts of Edinet and Drochia, to the Southern districts of Căuşeni and Ştefan Voda, and the districts of Central Moldova through cooperation with Casa Mărioarei, a Moldovan NGO specialising in work with survivors of GBV, refugee protection activities and community outreach.

INTERSOS team in Poland then moved to the border with Belarus, to provide medical assistance to people crossing the border from Belarus into Poland.

In addition, in Ukraine, INTERSOS launched activities in Lviv, Vynnytsia, Odessa and Poltava, from where mobile teams of experts in protection and protection of vulnerable people reached areas that are difficult to access. In cooperation with the still functioning national health system, the workers distributed medical supplies and medicines to primary and secondary health facilities and carried out more than 3,000 medical examinations.

Among the protection activities, which in total reached 75,000 people, INTERSOS distributed 10,000 kits consisting of basic necessities, such as food, and hygiene kits to ensure decent living conditions. INTERSOS also launched activities aimed at supporting the population to cope with winter, with temperatures reaching -30° and frequent power cuts. It distributed winter kits containing clothes, blankets and mattresses and 394,284 cubic metres of timber in the Vinnytsia region, which continued to host a high number of IDPs between November and December 2022 alone. We are also active in the Mikolaiv and Odessa Oblasts where distributions of basic necessities are underway.

In all areas at intervention, our aid workers carry out protection monitoring, providing assistance to those who have been exposed to psychological or physical harm and preventing the risk of exposure to this violence. We have been able to reach more than 12,000 people with psychological support and psychological first aid programmes, an essential activity in active conflict contexts.

During the first year of the conflict, INTERSOS assisted over 165,000 people in the worst affected areas in Ukraine, Poland and Moldova.

2.20 Non-applicable elements of OIC 35

Below are the points of 'Appendix C' of OIC 35 that are not applicable to INTERSOS in order to make this document more complete and adherent to legislative regulations.

(15) a statement identifying the balance sheet and financial elements and the economic components inherent in the assets intended for a specific business as referred to in Article 10 of Legislative Decree No. 117/2017, as amended and supplemented.

The entity has not established 'assets intended for a specific business' within the meaning of Article 10 of Legislative Decree No. 117/2017.

16) transactions entered into with related parties, specifying the amount, nature of the relationship and any other information deemed necessary to understand the financial statements relating to such transactions, if they were not concluded at arm's length. Information about individual transactions may be aggregated according to their nature, except where separate disclosure is necessary for an understanding of the effects of those transactions on the entity's financial position and results of operations.

During the financial year, the Organisation did not enter into any transactions at other than normal market conditions with related parties.

21) information and references as to the contribution that different activities make to the pursuit of the institution's mission and an indication of their secondary and instrumental character.

During the financial year, INTERSOS did not engage in any other activities within the meaning of Article 6 of Legislative Decree No. 117/2017.

22) a detailed table of costs and imputed proceeds.

Although INTERSOS considered the possibility of including notional costs and proceeds at the end of the Statement of Activities, it decided not to highlight them.

Annexes

**STATEMENT OF THE INDIVIDUAL PUBLIC OCCASIONAL FUNDRAISING
DRAFTED PURSUANT TO ARTICLES 87, PARAGRAPH 6 AND ARTICLE 79, PARAGRAPH 4,
LETTER A) OF LEGISLATIVE DECREE NO. 117 OF 3 AUGUST 2017**

<p>TSE name: INTERSOS Organizzazione Umanitaria Onlus F.C. 970914770589</p> <p>HQ: Via Aniene 26/A, 00198 Rome (RM)</p> <p>REPORT OF THE INDIVIDUAL FUNDRAISING</p> <p>Description of the celebration, anniversary or awareness-raising campaign: HUMANITARIAN EMERGENCY</p> <p>Event name, if any: UKRAINE EMERGENCY CAMPAIGN</p> <p>Fundraising period: FEBRUARY to DECEMBER</p>

a) Income/revenue from occasional fundraising	
- monetary donations	€ 1,028,577
- market value non-monetary donations	
- other proceeds	
Total a)	€ 1,028,577
b) Charges/expenditures for occasional fundraising	
- charges for the purchase of goods	€ 1,693
- charges for the purchase of services	€ 39,755
- charges for hire, rent or use of equipment	
- promotional charges for collection	
- charges for employment or self-employment	
- charges for reimbursements to volunteers	
- other charges	€ 7,707
Total b)	€ 49,155
Individual collection result (a-b)	€ 979,421

EXPLANATORY REPORT OF THE INDIVIDUAL FUNDRAISING INITIATIVE

Following the outbreak of the humanitarian crisis in Ukraine, which led millions of people to abandon their homes and take refuge in various European states, INTERSOS promptly activated the EMERGENCY UKRAINE occasional fundraising campaign from February to December 2022, to support the intervention of INTERSOS first aid staff.

The response to donation appeals has been positive from both national and international donors, involving individuals but also and especially numerous companies and foundations.

A total of **1,028,577.00 Euros** in cash was collected and deposited into a bank account through the various fundraising channels.

The costs incurred by the Fundraising Department for the implementation of the campaign amounted to **49,155 Euros** and are detailed as follows:

Visibility material prints: 1,693 Euros

Costs for services for external consultants: 39,755 Euros

Digital Channels Subscriptions and Licences – Social Network: 7,707 Euros

The funds collected net of the total expenses incurred amounted to 979,421 Euros and were used for the following general interest activities: Code of the Third Sector, article 5:

Letter B) Health interventions and services;

Letter R) Humanitarian reception and social integration of migrants,

Letter W) Promotion and protection of human, civil and social rights.

In particular, the net funds were allocated to the 3 INTERSOS Emergency Action areas:

	NET FUNDS	Spent in 2022	Spent in 2023
POLAND	250,733	202,648	48,085
MOLDOVA	262,748	224,746	38,002
UKRAINE	465,940	225,787	240,153
TOTAL	979,421	653,181	326,240

As shown in the table, the funds used in 2022 totalled 653,181 Euros, while 326,240 Euros were set aside for restricted assets within the item "*Restricted reserves by decision of institutional bodies*", in order to ensure continuity with the original expenditure restriction determined by the intended use.

Purpose and destination of net collected funds:

Intensive fundraising activities for the Ukrainian emergency enabled INTERSOS to respond promptly to the very first needs in the region affected by the conflict.

Since 3 March, the INTERSOS Emergency Unit team has activated emergency response activities in the cities of:

- Lviv, a Ukrainian city in the east of the country, to help displaced people in reception centres. The areas where we implemented rapid response interventions are: Kharkiv, Krivy Rhi, Lysychansk, Vinnytsia, Mykolaiv, Kirovohrad and Dnipro. Here, we provided health care and distributed basic necessities such as food, water, clothes, winter clothing, firewood, stoves, heating systems and hygiene kits. We also offered psychological first aid to people who had experienced months of intense physical and psychological tension in the disputed areas.
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INTERsos team in Poland then moved to the border with Belarus, to provide medical assistance to people crossing the border from Belarus into Poland.

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