

MISSION REPORT FOR THE YEAR 2024

Introduction

The financial statements submitted for your approval consist of the Statement of Financial Position, the Management Report, and the Mission Report. They correspond to the accounting records duly kept and have been prepared in accordance with the "Guidelines" issued by the Decree of July 4, 2019, by the Ministry of Labour and Social Policies, pursuant to Legislative Decree No. 117/2017, which governs the Third Sector Code (TSC).

They are composed of the following statements, prepared in compliance with the formats established by the Decree of the Ministry of Labour and Social Policies of March 5, 2020, as provided for by Article 13 of the Third Sector Code and as required by Articles 2424 and 2424-bis of the Italian Civil Code:

1. Statement of Financial Position
2. Management Report

This Mission Report forms an integral part of the financial statements and, in addition to containing the information required by the applicable legislation, provides a truthful and comprehensive representation of management perspectives. Therefore, beyond describing economic aspects, it also outlines the management choices made to pursue the social purpose.

1) Information on the association and its mission

Information on the association

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

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

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

- With reference to the recommendations issued by the National Council of Chartered Accountants regarding the content of the explanatory notes of non-profit organizations, it should be noted that CELIM benefits from the following recognitions:
- socially useful non-profit organisation (ONLUS) pursuant to Legislative Decree no. 460 of 4th December 1997;
- registered in the Register of Legal Persons (pursuant to Presidential Decree 361 of 10/2/2000) at the Prefecture of Milan with number 1538 of 7/2/2017;
- Registered in the list of civil society organizations of the Italian Agency for Development Cooperation, pursuant to art. 26 of law 125 of 11/08/2014 with decree no. 2016/337/000152/2 of 4/4/2016;
- Recognised by the European Union and registered with the European Commission – International Cooperation and Development with EuropAid ID IT-2007-DWL-2711528533 and LEF ID 6000165222;
- Registered in the register of NGOS at the Revenue Agency (27/1/2015);
- Registered with the Provincial (MI) and Regional (Lombardy) Registry of Organisations;
- Registered with the Municipality of Milan Zone 1
- The association enjoys the tax benefits provided for by legal regulations in favour of socially useful non-profit organisations.

Mission

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

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

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

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

The association consists of 62 members (35 males, equal to 56% and 27 females, equal to 34%).

The governing body meets at least 10 times a year.

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

These financial statements have been prepared in accordance with the criteria set out by civil law, supplemented and interpreted from a technical standpoint by the recommendations of the Nonprofit Organizations Commission established within the National Council of Chartered Accountants. For matters not covered by these recommendations, and where applicable, reference has been made to the accounting principles issued by the National Council of Chartered Accountants and Accounting Experts, as revised by the Italian Accounting Organization (OIC).

The data are presented in a comparative format, and the items in the statement of financial position and the management report include the corresponding amounts for the previous financial year.

In the management report, items are grouped into specific operational areas. The main area, relating to core activities, includes revenues and expenses deriving from CELIM's statutory activities, in accordance with the provisions concerning non-profit organizations of social utility pursuant to Legislative Decree No. 460/1997.

The following general principles have been observed in the preparation of the financial statements:

In particular, the following criteria were used:

Intangible fixed assets

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

Tangible fixed assets

They are recorded at purchase cost and adjusted by the corresponding depreciation funds. The depreciation charges, recognized in the income statement, have been calculated based on the use, type, and economic-technical life of the assets, applying the residual useful life criterion. This criterion is considered to be appropriately represented by the following depreciation rates:

Financial

Shareholdings are recorded at purchase cost.

Receivables

The various receivables are recorded at their nominal value.

Payables

Payables are recorded at nominal value.

Termination indemnity

It includes, net of any advances paid, the amount of provisions set aside to cover liabilities towards employees for severance indemnities, in accordance with legal provisions, national collective labor agreements, and company-level agreements, as determined pursuant to Article 2120 of the Italian Civil Code.

Accruals and deferrals

Accruals and deferrals are determined according to the accrual principle, allocating common costs over the financial years to which they pertain.

Irap taxes (Italian regional tax on productive activities)

No IRAP (Regional Tax on Productive Activities) charges have been recorded as an expense, since, pursuant to Lombardy Regional Law No. 27 of December 18, 2001, as of January 1, 2002, non-commercial entities and organizations of social utility (Onlus) are exempt from paying IRAP.

Recognition of income and charges

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

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

4) Assets

a) Intangible assets

These amount to € 3,458

Ongoing expenses	
Costo storico	17,288
Depreciation and amortisation p. a.	13,830
Net as of 12/31/2023	3,458
Amortisation for the financial year	1,729
Net as of 12/31/2024	1,729

b) Materials

Electronic office equipment	
Historical cost	10,787
Depreciation funds	10,453
Net as of 12/31/2023	334
Increases during the year	
Disposals	
Depreciation for the year	207
Net as of 12/31/2024	127

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

5) Installation and expansion costs

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

6) Financial assets and liabilities

Receivables with a maturity of less than 5 years:

These amount to €4,167,797, the breakdown of receivables from public sector agencies, third sector associations and private subjects is reported below divided by projects:

	12/31/2023	01/31/2024	Variation
From Public Entities	3,802,882	3,806,628	3,746
From other Third Sector entities	408,599	361,169	-47,430
From others			
Total receivables	4,211,481	4,167,797	-43,684

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

	12/31/2023			12/31/2024		
	within 12 m	over 12 m	total	within 12 m	over 12 m	total
Financed by the AICS						
Albania ACAP 2018-2020	4,879		4,879			
Mozambico Agri Smart COSV 2018-20	69,570		69,570	69,570		69,570
Albania Green	2,655		2,655			
Kosovo Natuk	271,764	106,247	378,011	140,011		140,011
Mozambico Agricare Cuamm				147,788	36,952	184,740
Albania Vjiosa Cesvi	289,424	52,622	342,046	289,424	52,622	342,046
Kenia Caffè Corretto 2 A		860,898	860,898	860,898		860,898
Libano Waste 2 A	1,440,000	0	1,440,000	1,440,000	0	1,440,000
Iraq Focsiv 2 A	13,020		13,020	13,020		13,020
Macedonia Secur H,	0		0			
ICEI Mozambico	9,500		9,500			
	2,100,812	1,019,767	3,120,579	2,960,710	89,574	3,050,285
Financed by the EU						
Macedonia Securing House	53,773		53,773			
Kosovo Epic	71,370		71,370			
Macedonia SDLR	84,014	0	84,014	84,014	0	84,014
Macedonia CSA				79,892	139,835	219,727
Zambia YOUTH 3	40,000		40,000			0
Albania ECSOS					228,392	228,392
Mozambico JUVEM	60,920		60,920	60,920		60,920
Zambia EDU-CARE	213,353	122,461	335,814	145,098		145,098
	523,430	122,461	645,891	369,924	368,227	738,151
Reg,Lomb./Comune MI Scuole	1,436		1,436	11,430		11,430
Energy AVSI aics	18,072		18,072			
CVCS Aics Odiare non è Sport 2	10,143	6,762	16,905	6,762		6,762
	29,651	6,762	36,413	18,192	0	18,192
Financed by Public Authorites	2,653,892	1,148,990	3,802,882	3,348,827	457,802	3,806,628
Financed by different entities for ECG						
CIAI Tu6Scuola 2018-2020	18,001		18,001	0		0
Scuole superiori ISS Severi	2,010		2,010	1,140		1,140
Diapason La mia scuola differente	24,661		24,661	16,577		16,577
Cariplo A 1 passo	20,090		20,090	20,090		20,090
Cariplo Batti5	7,940		7,940	5,558		5,558
CIAI Prismi	49,502	7,072	56,574	12,729		12,729
Fond,Aquilone A,Chqarly Spazop studio M,9	6,025		6,025	3,625		3,625
	128,229	7,072	135,301	59,719	0	59,719
Financed by other donors						
Mozambico Zambesia Sofala 8x1000	33,411		33,411	33,411		33,411
Caritas Turchia	22,996		22,996	41,574		41,574
Cariplo coffee Kenya	109,780		109,780	54,890		54,890
Vismara Rifiuto Libano	75,000		75,000	75,000		75,000
Zambia Mukuni Village	0		0	10,651		10,651
Receivables from suppliers	29,772		29,772	62,631		62,631

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	270,959	0	270,959	278,157	0	278,157
Advances to projects						
Prog, SCU 2024/25	0		0	678		678
Car, Italiana Haiti	2,340		2,340	2,615		2,615
Focsiv Iraq AlTaeyush	0		0	20,000		20,000
Total advances	2,340	0	2,340	23,294	0	23,294
Financed by others	401,527	7,072	408,599	361,169	0	361,169

Receivables with a maturity of more than 5 years

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

Cash and cash equivalents

At the end of the financial year, cash and cash equivalents amount to €1,186,108, broken down as follows:

	12/31/2023	01/31/2024	Variation
Bank deposits	1,827,696	848,799	-918,340
Postal deposits	11,346	3,047	6,929
Cash, valuables on hand, and dedicated project accounts	281,597	334,262	-81,919
Total	2,120,639	1,186,108	-993,330

The amount of €334,262 includes €329,794 related to accounts dedicated to specific projects (local project accounts abroad).

Liabilities

Liabilities with a maturity of more than 5 years

There are no liabilities with a residual maturity of more than 5 years.

Liabilities with a residual maturity of less than 5 years:

	12/31/2023	12/31/2024	Variation
To other financiers	5,901,887	5,036,788	-865,099
To suppliers	14,479	68,895	54,416
Tax liabilities	8,835	8,173	-662
To social security and welfare institutions	23,238	21,834	-1,404
To others	232,988	126,881	-106,107
Total liabilities	6,181,426	5,262,571	-918,855

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Liabilities to other financiers for projects

	12/31/2023			12/31/2024		
	over 12 m	total	within 12 m	over 12 m	total	over 12 m
Liabilities funded by AICS						
Albania ACAP 3A	23,006		23,006	23,006		23,006
Kosovo Natuk 2A	253,421	0	253,421	56,451		56,451
Kosovo Natuk 3A		106,247	106,247	106,247		106,247
Libano Swmc 3A	73,196		73,196	0		0
Albania Vijosa	505,541	52,622	558,163	321,038	52,622	373,660
Kenya Caffè' 1A	652,406		652,406	298,857		298,857
Kenya Caffè' 2A		860,898	860,898	860,898		860,898
Libano DOT Olive 3A Cofin	5,997		5,997	5,997		5,997
Libano Rifiuto 1A	1,032,486		1,032,486	436,958		436,958
Libano Rifiuto 2A	1,440,000		1,440,000	1,440,000		1,440,000
Iraq Focsiv 1A	17,043		17,043	0		0
Iraq Focsiv 2A	9,565		9,565	0		0
ICEI Mozambico Consulenza	15,397		15,397	0		0
Mozambico Agricare Cuamm	0		0	279,256	36,952	316,208
	4,028,058	1,019,767	5,047,825	3,828,707	89,574	3,918,282
Liabilities funded by EU						
Zambia Youth 3A	26,271		26,271	0		0
Macedonia SDLR 2A	74,616		74,616	0		0
Macedonia SDLR 3A	84,014		84,014	51,222		51,222
Mozambico Juvem 3A	20,797		20,797	0		0
Zambia Edu-Care 2A	408,498		408,498	54,727		54,727
Zambia Edu-Care 3A		122,461	122,461	122,461		122,461
Albania ECSOS I R,	0		0	195,587		195,587
Albania ECSOS II R,	0		0		183,401	183,401
Albania ECSOS III R,	0		0		44,991	44,991
Macedonia CSA I, R,	0		0	85,646		85,646
Macedonia CSA II, R	0		0	79,891	104,935	184,827
Macedonia CSA III, R	0		0		34,900	34,900
	614,196	122,461	736,657	589,535	368,227	957,762
Liabilities funded by CEI						
CEI Libano Lifeline	0		0	143,397		143,397
Liabilities funded by CEI						
Enti vari/scuole sup./Comune MI	26,106		26,106	0		0
AVSI Edu Energy 2A	18,072		18,072	0		0
Cariplo a 1 passo	551		551	0		0
Cariplo Batti 5	7,940		7,940	0		0
CVCS ONES2 Aics	16,905		16,905	0		0
CIAI Prismi	47,831		47,831	17,347		17,347
	117,404	0	117,404	160,744	0	160,744
Total liabilities to other entities	4,759,658	1,142,228	5,901,886	4,578,986	457,802	5,036,788

Other liabilities						
MAMMH Chirundu	16,203		16,203	24,262		24,262
Arcid, Laicato missionario	13,764		13,764	3,602		3,602
Caritas Turchia	15,560		15,560	23,971		23,971
Kenya Coffee Cariplo	109,780		109,780	67,603		67,603
Libano Rifiuto Vismara	75,000		75,000	0		0
Zambia Mukuni Village	0		0	6,300		6,300
Others	0		0	4		4
	230,307	0	230,307	125,742	0	125,742
Total	4,989,965	1,142,228	6,132,193	4,704,728	457,802	5,162,530

Payables to suppliers and collaborators

	12/31/2023	12/31/2024	Variation
Within 12 months	17,160	70,033	52,873
Total	17,160	70,033	52,873

Tax liabilities

	12/31/2023	12/31/2024	Variation
Tax authorities for IRPEF (personal income tax)	8,835	8,173	-662
Total	8,835	8,173	-662

All the above taxes were duly paid.

Social security liabilities

	12/31/2023	12/31/2024	Variation
Inps	21,944	20,474	-1,470
Inail	871	950	79
Supplementary healthcare assistance institution	108	96	-12
Quadrifor	0	0	0
Inpgi	314	314	0
Total social security liabilities	23,238	21,834	-1,404

7) Accrued income and prepaid expenses

Accrued income/prepaid expenses, both assets and liabilities

Non-monetary amounts.

Severance indemnity fund

It increases compared to the previous financial year due to the portion accrued during the year.

8) Net assets

The following are the detailed transactions:

	Opening balance	Increases	Decreases	Closing balance
ENDOWMENT FUND	50,000			50,000
RESTRICTED EQUITY	0			0
Statutory reserves	0			0
Reserves restricted by statutory bodies	0			0
Reserves restricted by third parties	0			0
Total restricted equity	0			0
UNRESTRICTED EQUITY	0			0
Reserves from management surpluses	52,757		52,757	0
Other reserves	0			0
Total unrestricted equity	102,757	0	52,757	50,000
Surplus for the financial year		1104		
Total net equity	102,757	1104	52,757	51,104

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

	Amount	Origin/Nature	Possibility of use	Use in the past 3 financial years
UNRESTRICTED EQUITY	50,000		B	0
Reserves from management surpluses	1,104	surpluses	D	122,430
Total unrestricted equity	51,104			

Legend:

A – for increase of endowment fund

B – for loss coverage

C – for statutory constraints

D – Other

During the 2024 financial year, the reserves from management surpluses were fully used to cover the portion related to the projects.

The use of the reserves is conditional on not reducing the unrestricted equity below the threshold established by current regulations and solely for the purposes for which they were allocated.

9) Indication of spending commitments or reinvestment of funds or contributions received for specific purposes.

See the table "Liabilities to financiers with a maturity of less than 5 years" in paragraph 6.

10) Description of liabilities for conditional donations

There are no liabilities for conditional donations.

11) Analysis of the main components of the management report

The economic performance of the current financial year confirms that CELIM's commitment has yielded positive results.

Value of resources

Income and revenues

Detailed as follows:

2024 Mission report

	12/31/2023	12/31/2024	Variation
Arcidiocesi – MA and Caritas projects			
Arcidiocesi Chirundu Hospital	51,198	190	-51,008
Arcidiocesi	52,550	37,390	-15,160
Caritas	59,075	28,946	-30,130
	162,824	66,526	-96,298
Progetti ECG projects			
ECG	63,951	125,361	61,410
	63,951	125,361	61,410
SSF			
Focsiv SCV	19,230	17,994	-1,236
	19,230	17,994	-1,236
Own prjects	4,496	117,437	112,941
CEI projects			
Zambia CEYO	29,203	81	-29,122
Libano Lifeline	0	2,921	2,921
	29,203	3,002	-26,201
Total contributions from private entities	279,704	330,321	50,617
AICS projects			
Libano SWMC	663	73,196	72,533
Libano DOT Olive	383,048	0	-383,048
Albania ACAP	641	0	-641
Albania Natural BLUE	33,577	0	-33,577
Albania Vjosa	80,763	157,624	76,861
Kosovo Natuk	286,221	172,635	-113,587
Kenia Laikipia	11,737	0	-11,737
Kenia Caffè Corretto	603,447	362,634	-240,813
Libano Waste	415,662	558,188	142,526
Iraq Focsiv	2,487	26,608	24,121
Mozambico ICEI	3,603	0	-3,603
Mozambico Agricare	0	29,119	29,119
	1,821,851	1,380,005	-441,846
EU projects			
Mozambico Juvem	222,237	49,859	-172,378
Zambia Prigioni2	874	0	-874
Zambia Youth	122,453	19,069	-103,384
Zambia EduCare	354,114	355,522	1,408
Albania ECSOS	0	2,506	2,506
Macedonia CSA	0	21,628	21,628
Macedonia SDLR	305,008	107,507	-197,501
	1,004,686	556,091	-448,595
Projects from other public entities	28,583	0	-28,583
Total contributions from public entities	2,855,120	1,936,096	-919,024
Total	3,134,824	2,266,417	-868,407

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Costs and charges:

Services

	12/31/2023	12/31/2024	Variation
From institutional activities	3,189,996	2,235,703	-954,292
From ancillary activities	32,851	42,990	10,139
Total	3,222,847	2,278,693	-944,153

From institutional activities

	12/31/2023	12/31/2024	Variation
Progetti Arcidiocesi – M. A e Caritas			
Arcidiocesi, Chirundu Hospital and lay	103,749	37,581	-66,168
Caritas	59,075	28,946	-30,129
	162,824	66,526	-96,298
ECG projects			
Energy AICS, Ones2 AICS, Diversi	63,951	40,644	-23,307
	63,951	40,644	-23,307
SSF			
Focsiv SCV	27,972	24,734	-3,239
	27,972	24,734	-3,239
Own projects	5,597	67,610	62,013
Other public entities projects	28,583	0	28,583
CEI projects			
Libano Lifeline	0	2,921	2,921
Zambia CEIYO	29,203	81	-29,122
	29,203	3,002	-26,201
AICS projects			
Libano SWMC	663	73,198	72,535
Albania ACAP	641	0	-641
Albania Natural BLUE	40,827	0	-40,827
Albania Vjosa	80,763	157,624	76,861
Kenia Laikipia	11,737	0	-11,737
Kenia Caffè Corretto	603,447	362,634	-240,813
Mozambico ICEI	3,603	0	-3,603
Mozambico Agricare	0	29,119	29,119
Libano DOT Olive	383,048	0	-383,048
Libano Waste	415,662	558,188	142,526
Kosovo Natuk	286,221	172,635	-113,587
Iraq Focsiv	2,487	39,306	36,819
	1,829,100	1,392,704	-436,396
UE projects			
Zambia Prigioni	874	0	-874
Zambia Youth	122,453	19,069	-103,384
Zambia EduCare	354,114	355,522	1,408
Macedonia Secur Housing	31,509	0	-31,509

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Macedonia SDLR	305,008	107,507	-197,501
Macedonia CSA	0	21,628	21,628
Kosovo Epic	6,570	0	-6,570
Mozambico Juvem	222,237	134,252	-87,985
Albania ECSOS	0	2,506	2,506
	1,042,765	640,484	-402,281
Total	3,189,996	2,235,703	-954,292

From ancillar activities

	12/31/2023	12/31/2024	Variation
Headquarters structural costs	14,519	9,745	-4,774
General and administrative expenses	11,572	25,545	13,973
FOCSIV membership fee and other minor fees	6,760	7,700	940
Other charges	0	0	0
Other minor items	0	0	0
Total	32,851	42,990	10,139

Income and expenses from fundraising

	12/31/2023	12/31/2024	Variation
Proceeds from regular fundraising			
Rice	110,612	95,994	-14,618
Easter eggs	17,781	14,933	-2,848
Christmas panettoni	34,262	25,948	-8,315
Handicrafts	5,248	2,488	-2,760
Events/70th anniversary of CELIM	0	6,780	6,780
	167,903	146,142	-21,761
Proceeds from occasional fundraising			
Solidarity favors	136	0	-136
	136	0	-136
Total	168,039	146,142	-21,897
Expenses from regular fundraising			
Website, magazine, mailing	22,399	7,718	-14,681
Rice	60,384	43,980	-16,404
Easter eggs	10,026	8,378	-1,648
Christmas panettoni	23,446	14,660	-8,786
Handicraft	1,635	3,784	2,149
	117,890	78,520	-39,370
Expenses from occasional fundraising			
Solidarity favors	0	495	495
	0	495	495
Total	117,890	79,015	-38,875

12) Description of the nature of the received charitable donations

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

13) Average number of employees by category

The table below highlights the year's average number

	12/31/2023	12/31/2024	Variation
Employees	10	10	0
Contractors	18	16	-2
Total	28	26	-2

14) Remuneration due to the executive body, the supervisory body, as well as to the person in charge of the statutory audit

Remuneration	Value
Board of directors	0
Auditor	3,904
Total	3,904

The executive body of CELIM is the Board of Directors, composed of 8 members elected from among the associates. It is renewed every three years and was appointed on 04/30/2024.

Members of the governing bodies do not receive compensation for their activities within the Association.

Mr. Ivo Costa is the person appointed for the statutory audit of the financial statements for the 2024 financial year.

15) Statement identifying the asset and financial elements and economic components related to assets designated for a specific purpose pursuant to Article 10 of Legislative Decree 117/2017

There are no assets designated for a specific purpose pursuant to Article 10 of Legislative Decree 117/17 and subsequent amendments.

16) Transactions with related parties

No transactions with related parties have been identified.

17) Proposal for allocation of the surplus

The financial statements for the year ended 12/31/2024 record a modest operating profit amounting to €1,104, which will increase the fund allocated to projects.

18) Description of the entity's situation and management performance

Below is adequate information concerning the economic and financial effects of the current financial year.

Economic impact

Compared to the previous year, there is a decrease in costs for activities of general interest and a reduction in revenues for the same activities, as some projects have ended and others have entered their final phase. Furthermore, the volume of activities managed on behalf of third parties has also decreased.

Financial impact

The year was characterized by a good balance between income and expenses, ensuring the liquidity needed to meet deadlines, cover costs, and fulfil commitments.

Comment on income

Compared to the previous year, lower income is recorded, mainly due to a contraction in contributions from public entities, as the main active projects experienced slowdowns during 2024.

19) Expected management evolution and forecasts for maintaining economic and financial equilibrium

In light of the forecasts for 2025, some current expenses are being reviewed with a view to optimizing human and financial resources. Cash management must be prudent as no large financing installments are expected before the last quarter of the year.

20) Indication of how statutory purposes are pursued, with specific reference to activities of general interest

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

21) Information and references regarding how unrelated activities contribute to achieving the entity's mission and indication of their secondary and instrumental nature

No unrelated activities connected to the specific activity occurred during the year.

22) Statement illustrating imputed costs and revenues

In 2024, the Association carried out economic valuations regarding imputed costs and revenues, as reported at the bottom of the management report, amounting to €64,580 related to voluntary services.

23) Wage difference between employees, for the purpose of verifying compliance with the one-to-eight ratio, pursuant to Article 16 of Legislative Decree 117/2017

The Association complied with the requirements of Article 16 of Legislative Decree 117/2017 during the financial year.

24) Description of fundraising activities

During the current financial year, CELIM conducted its usual campaigns, whose contributions collected from individuals represent donations in support of its institutional activities.

Andrea Pierangelo Campoleoni
President and Legal Representative



The stamp is circular with the text 'CENTRO FAUCI ITALIANI PER LE MISSIONI CELIM' around the perimeter. Inside the circle, it says 'Piazza Fontana, 2' and 'MILANO (ITALIA)'.

Milan, 04/15/2025