



ACRA

Social  
report  
2019





*“Children can teach us how to be grownups”*

(From the **#IntegrAction** campaign spot)

## ACRA

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### SOCIAL REPORT

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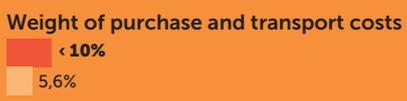
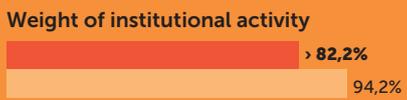
  
**1.035.983**  
 DIRECT BENEFICIARIES  
 2019

€  
**10.189.538**  
 TURNOVER 2019

€  
**25.283.169**  
 TOTAL ASSETS 2019



*Comparison between the use of ACRA's funds in 2019 and the benchmark set by the Italian Institute of Donation (IID)*



 Benchmark IID  
 ACRA 2019  
 Amounts expressed net of commercial activities

# Part 1

## ABOUT US



YEARS OF LIFE



COUNTRIES OF OPERATION



PEOPLE EMPLOYED IN ITALY



EXPATRIATE STAFF



LOCAL STAFF



PROJECTS

### Who we are

ACRA is a non-governmental, secular and independent organization, founded in Milan in 1968. **For 50 years** it has been working to fight poverty through sustainable, innovative, and participatory solutions.

ACRA works along with local communities in **Africa, Asia, and Latin America** to ensure access to the rights of **food, water, education, energy, and environment protection**.

Its goal is to support inclusive and long-term growth assisting local enterprises and talents.

In **Europe and Italy** ACRA promotes a culture of peace, dialogue and integration, cultural exchange, and solidarity. It promotes educational activities for schools, agricultural models and sustainable consumption practices.

ACRA works in partnership with local authorities, civil society organizations, the private sector, and academic institutions. Each project is inspired by a participatory operational and organizational model where people are the fundamental component, to foster a growing, **sustainable development and more global citizenship**.

### ACRA is committed to:

- Safeguarding the **fundamental rights** of populations, especially who live in vulnerable conditions.
- Promoting **local cultures and talents**, boosting the autonomous and sustainable development of communities, encouraging and supporting entrepreneurship and the initiative of groups or individuals.
- Encouraging **equity in gender relations** to overcome inequalities and to defend the rights of girls, children, and adolescents.
- Spreading information and awareness-raising initiatives to the public on **interdependence and solidarity** among people of different cultures.
- Striving towards the conservation of the **environment**, biodiversity, endangered ecosystems, for sustainable use of natural resources, and to combat climate change.

# Governance

## Composition of the bodies at December 2019

Born in 1968 as a membership organization, in April 2011 ACRA becomes a participatory Foundation.

### ACRA's bodies in December 2018:

- » the **Board of Promoters** (7 members) and the **Board of Participants** (63 members), who appoint and revoke the components of the Board of Directors, the Ethics and Disciplinary Committee and the Board of Auditors;
- » the **Board of Directors is entrusted with ordinary and extraordinary business**
- » the **Ethics and Disciplinary Committee** that monitors compliance with the Statute and internal regulations;
- » the **Board of Auditors** that verifies the accounting and financial management as well as the compliance with Law and the Statute.

In 2020, ACRA's annual meeting, normally scheduled for June, was postponed to the second half of the year due to COVID-19.

The current Board of Directors, the Ethics and Disciplinary Committee, and the Board of Auditors have been working since 17th June 2017, for three years.

| BOARD OF DIRECTORS                |               |
|-----------------------------------|---------------|
| Nicola Morganti                   | President     |
| Elisabetta Pontello               | Vice-Chairman |
| Emilia Fumagalli                  |               |
| Giuseppe De Santis                |               |
| Gabriella Iacono                  |               |
| Giuseppe Biella                   |               |
| Vittorio Biondi                   |               |
| ETHICS AND DISCIPLINARY COMMITTEE |               |
| Alessandro Giovannelli            |               |
| Adriano Poletti                   |               |
| Lorenzo Brambilla                 |               |
| BOARD OF AUDITORS                 |               |
| Mauro Benassi                     | President     |
| Francesco Caccamo                 |               |
| Sergio Saracino*                  |               |

\* until July 2019

## History

### 1968

#### Chad, village of Borom.

Thanks to the encounter with the missionary Father Angelo Gherardi and to the resourcefulness of 6 young volunteers, the first integrated rural development project is launched.

The project will last for 18 years. On the 25<sup>th</sup> May of that significant year, in Milan, ACRA is born: a secular organization self-funded by private individuals and support groups.

### 1973

ACRA obtains formal recognition from the Ministry of Foreign Affairs as a Non-Governmental Organization qualified for International Cooperation.

### 1984

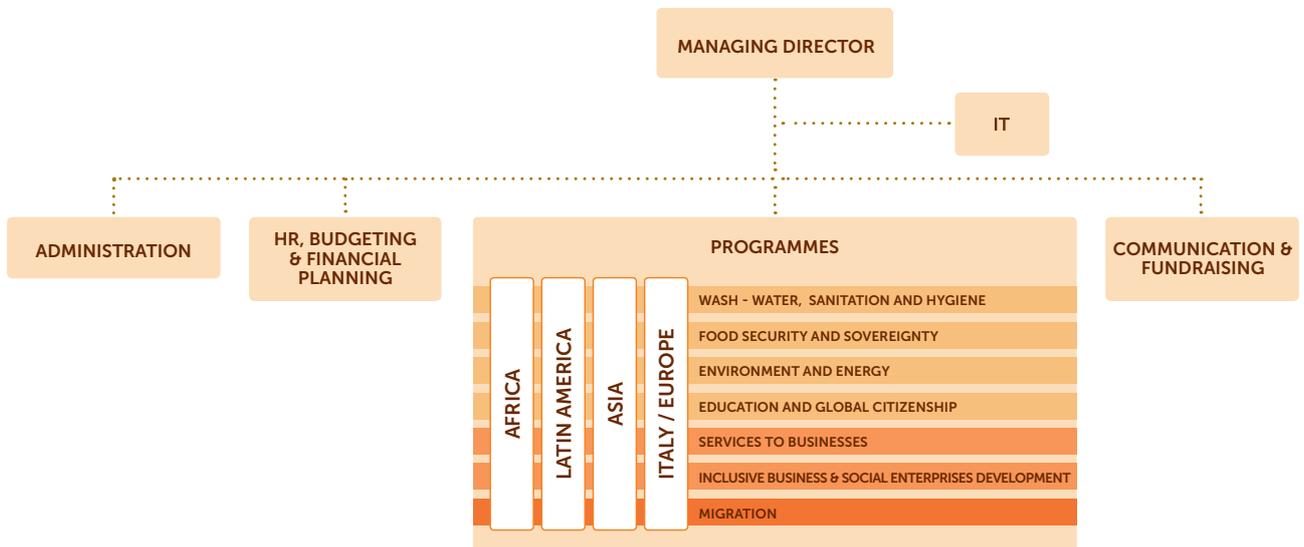
Our first steps in Senegal one of the countries with ACRA's longest-running interventions, especially in terms of building water infrastructures.

Two years before, the European Union European awards ACRA its first grants.



# Organizational Structure

## Headquarter and coordination



Of the **20 STAFF MEMBERS** working in the **Milan offices (16 women and 4 men)**, 12 have a permanent contract (8 full time and 4 part time), 1 have a temporary contract, 7 have a collaboration contract for operator engaged in development cooperation projects in Italy / Europe.

In addition, during the year, 12 volunteers, 4 civil service volunteers, 4 interns and 6 trainees supported ACRA's activities in Italy.

Relations with the **24 expatriates** in project countries (**14 women and 10 men**) are regulated by temporary contracts, in compliance with the Collective Agreement between the Associations of Italian NGOs (AOI and Link2007) and the Trade Union Organizations.

The **local staff**, consisting of **274 people (77 women and 197 men)**, consists mainly of employees involved in the management of the projects in the local offices.

The staff is employed through work contracts that are drawn up and filed in accordance with local regulations.

### 1985-1986

ACRA crosses the ocean and lands in Bolivia alongside the coffee producers of Los Yungas and the campesino organizations.

A first group of aid workers settles in Nicaragua to build and manage an agricultural and zootechnical training institute.

### 1987

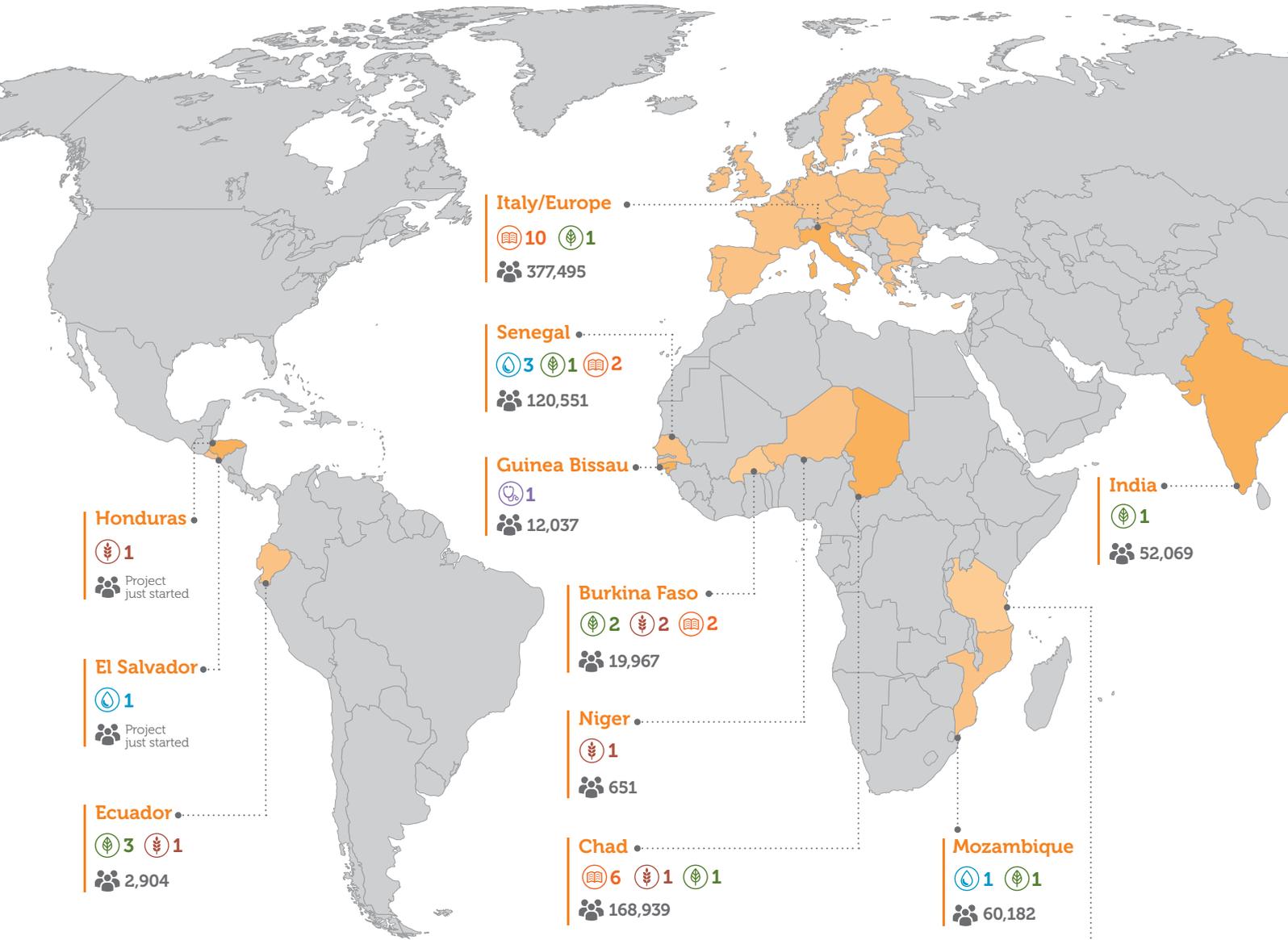
The first coordination offices open in a number of countries and ACRA employs paid staff to implement and report on the development projects.

### 1988

ACRA obtains approval from the Ministry to carry out development information and education projects: the first educational activities aimed at Italian schools and teachers are launched.

# Projects in the world and the beneficiaries

Countries Map 2019 - 46 projects - 1,035,983 direct beneficiaries



- Water, Sanitation and Hygiene (WASH)
- Food security and sovereignty
- Environment and Energy
- Education
- Health
- Total beneficiaries

## The 90's

Relationships with communities and local authorities are strengthened with the aim of implementing self-development projects that meet the basic needs of the people to enable a cultural exchange and dialogue. In 1998 ACRA arrived in Ecuador.

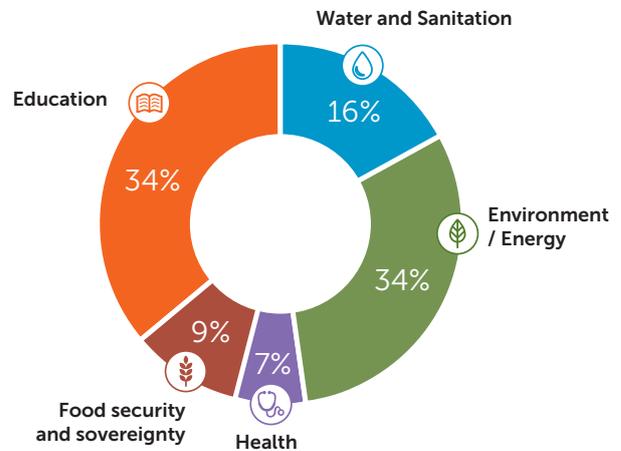
## The 2000's

The quality and size of the projects increase: the coordination offices employ better qualified and skilled local staff who can guarantee the sustainability of the projects.

# Use of economic resources 2019

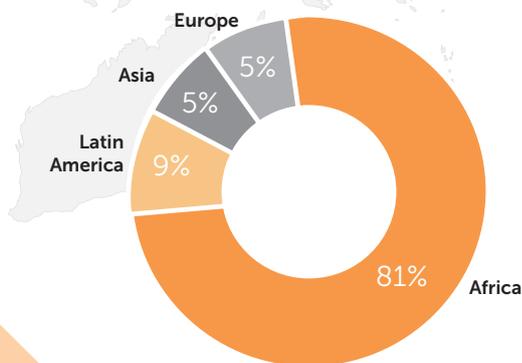
## DISTRIBUTION BY THEMATIC AREA

|                               |                       |
|-------------------------------|-----------------------|
| Water and Sanitation          | 1,486,221.66 €        |
| Environment / Energy          | 3,208,648.44 €        |
| Health                        | 609,437.24 €          |
| Food security and sovereignty | 878,620.64 €          |
| Education                     | 3,185,048.49 €        |
| <b>Total</b>                  | <b>9,367,976.47 €</b> |



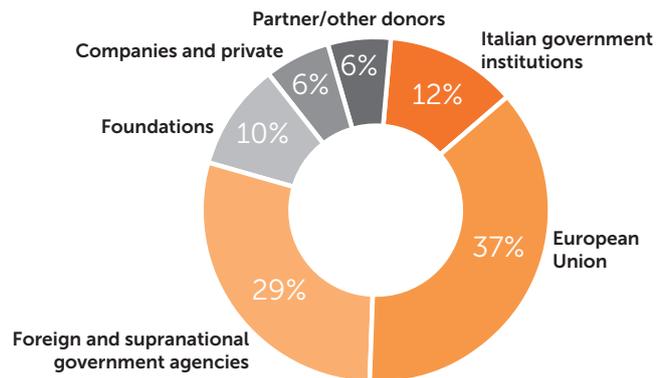
## DISTRIBUTION BY GEOGRAPHIC AREA

|               |                       |
|---------------|-----------------------|
| Africa        | 7,577,427.65 €        |
| Latin America | 852,051.40 €          |
| Asia          | 437,446.04 €          |
| Europe        | 501,051.38 €          |
| <b>Total</b>  | <b>9,367,976.47 €</b> |



## TOTAL SOURCES OF FUNDS 2019

|   |                       |
|---|-----------------------|
| European Union                                | 3,460,345.32 €        |
| Italian government institutions               | 1,169,487.93 €        |
| Foreign and supranational government agencies | 2,697,425.14 €        |
| Foundations                                   | 897,888.42 €          |
| Companies and private                         | 545,757.37 €          |
| Partner/other donors                          | 597,072.29 €          |
| <b>Total</b>                                  | <b>9,367,976.47 €</b> |



## 2005-2007

ACRA opens new coordination offices in Africa (Burkina Faso and Tanzania) and in Central America (El Salvador and Honduras).

A large rural electrification programme commences in Tanzania. Over the years, this will bring hydroelectric energy to 27 villages.

## 2008

We celebrate 40 years of activity. The annual budget is around 10 million euro; the international cooperation challenges are ever increasing and ACRA focuses its efforts in 4 thematic areas: water and sanitation, environment-energy, food security and sovereignty, education and global citizenship, with a transversal focus on the economy.

# Major donors

## MAJOR PUBLIC AND PRIVATE DONORS 2019

| Thematic area   | COUNTRIES   | TITLE   |
|---|---|---|
|    | EL SALVADOR<br>MOZAMBIQUE<br>SENEGAL<br>TANZANIA  | AICS (Agenzia Italiana per la Cooperazione allo Sviluppo)         |
|   |   | European Union  |
|   |   | Charity Water   |
|   |   | CEI (Conferenza Episcopale Italiana)                              |
|    | BURKINA FASO<br>CHAD<br>ECUADOR<br>HONDURAS<br>NIGER  | AICS (Agenzia Italiana per la Cooperazione allo Sviluppo)         |
|   |   | Fondazioni for Africa Burkina Faso                                |
|   |   | European Union  |
|   |   |   |
|    | BURKINA FASO<br>CHAD<br>ECUADOR<br>HONDURAS<br>INDIA<br>MOZAMBICO<br>TANZANIA<br>ITALY/EUROPE | AICS (Agenzia Italiana per la Cooperazione allo Sviluppo)         |
|   |   | GIZ (Die Deutsche Gesellschaft für Internationale Zusammenarbeit) |
|   |   | European Union  |
|   |   | European Union - SWITCH   |
|   |   | REA - Rural Energy Agency (United Republic of Tanzania)           |
|   |   |   |
|  | BURKINA FASO<br>CHAD<br>SENEGAL<br>ITALY/EUROPE   | European Union  |
|   |   | AICS (Agenzia Italiana per la Cooperazione allo Sviluppo)         |
|   |   | UNHCR   |
|   |   | IOM - International Organization for Migration                    |
|   |   | GIZ (Die Deutsche Gesellschaft für Internationale Zusammenarbeit) |
|   |   | CRF (Chad Relief Foundation)                                      |
|   |   | UNICEF  |
|   |   | Fondazione Cariplo  |
|   |   | Intesa San Paolo  |
|   |   | UBI Banca   |
|   |   | Comune di Piacenza  |
|   |   | Regione Emilia Romagna  |
|   |   | Impresa Sociale con i Bambini                                     |
|  | GUINEA BISSAU   | Fondazione Renato Grandi  |

## VOLUNTARY CONTRIBUTIONS



## NETWORKING AND CONSORTIA

AOI (Associazione ONG Italiane), **CoLomba** (COoperazione LOMBArdia), **AITR** (Associazione Italiana Turismo Responsabile), **Concord Italia**, **CSR Manager Network**, **ARE** (Alliance for Rural Electrification), **Power4All**, **ACCESS Coalition**.

ACRA has joined: the **United Nations Global Compact**, the largest global initiative for the promotion of a sustainable and inclusive economy; and **AISEC**, the Italian Association for the Development of Circular Economy. Besides, ACRA is one of the founding members of **Fondazione Triulza**, established on the occasion of Expo 2015 to represent the requests and proposals of civil society.

## 2012-2015

These are the years of collaborations with large European networks, international partnerships and an increasing interest in social business.

## 2010

ACRA extends its reach to Asia, particularly to India and Cambodia (2014) with initial projects on education and then on environmental protection and local development through green economy initiatives.

In the year of EXPO, ACRA organizes the *Social Enterprise World Forum* in Milan with the participation of over 700 delegates from 45 countries. It also adheres to the *Milan Urban Food Policy Pact* (MUFPP), the international agreement on food policies ratified by the mayors of 148 cities around the world.



2016  
2017

ACRA organizes the first and second edition of the *Social Enterprise Boat Camp*, an event organized on a boat to discuss and exchange ideas on the topic of social business, in the presence of young innovators and social entrepreneurs from all over the world. In 2016 ACRA organizes the Dakar Forum where six Western African countries discuss MUFPP implementation ideas and projects. The event *"Raise Your Voice, Dear!"* concludes **EAThink2015**, a large European project on Global Citizenship Education.

2018

**ACRA celebrates its 50<sup>th</sup> Birthday!**  
It is awarded with the prestigious **Ambrogino d'Oro**, the Civic Merits assigned every year by the Municipality of Milan, an important recognition to crown **50 years of solidarity and commitment to the peripheries of the planet.**



2019

In Italy, ACRA starts the national campaign **#IntegrAction** to fight against unfair and discriminating representations of migration and cultural diversity. In Niger, ACRA organizes the Third Forum of African cities signatory of the *Milan Urban Food Policy Pact* and, in Ecuador, *the first Circular Economy Seminar.*



# Part 2

## SOCIAL REPORT



# Social Report

## The 4 main areas of intervention



### Water, Sanitation and Hygiene (WASH)

Access, shared management of water resources, basic sanitation, hygiene education.



### Food security and sovereignty

Access to food, agroecology, and food policy.



### Environment and Energy

Sustainable management of natural resources, rural electrification, sustainable waste management, green economy, awareness-raising campaigns and actions to combat climate change.



### Education

Universal, fair, and inclusive quality education.

ACRA orients its interventions towards a long-term vision that includes measures aimed at achieving the **UN's Sustainable Development Goals (SDGs)**, in its three dimensions - economic, social and environmental- on a human rights-based approach. Besides, the aim is to fight against social, economic, and gender inequalities and the safeguard of natural resources.

ACRA considers two transversal components of each project to be pivotal for an inclusive and lasting development: **gender equality**, valuing above all the role of women within the community, and the strengthening of **social enterprise** as a driver of economic and social growth.

Furthermore, the right to **health** and **migration** are two cross-cutting issues that are increasingly relevant within the projects implemented.

In Italy and Europe, ACRA has been working on **Global Citizenship Education (ECG)** for about thirty years, through initiatives for schools, children, teachers, and projects to raise awareness on the interdependencies between cultures and countries, the impact of their choices, and for active citizenship.

Below are described the **four main thematic areas** that distinguish ACRA's commitment, followed by an in-depth sheet on a specific project carried out or completed during the year.



# Water, Sanitation and Hygiene (WASH)

Access, shared management of water resources, basic sanitation, hygiene education.



ACCESS TO WATER



BASIC TOILET



HYGIENE EDUCATION



PARTICIPATORY MANAGEMENT OF WATER RESOURCES



# Key indicators 2019



## Senegal

- › Built **74 km of an aqueduct** to bring drinking water 24 hours a day to the homes of **8,962 people**, through the installation of **731 taps**. **Provided toilets for 100 families**.



## Senegal

- › Created **24 Municipal Water Committees**, bodies responsible for the integrated management of the water service in the municipality of Sédhiou.



## Tanzania

- › Established **36 public water distribution points** established in the Nduli district, providing access to water services to about **1,500 families**.



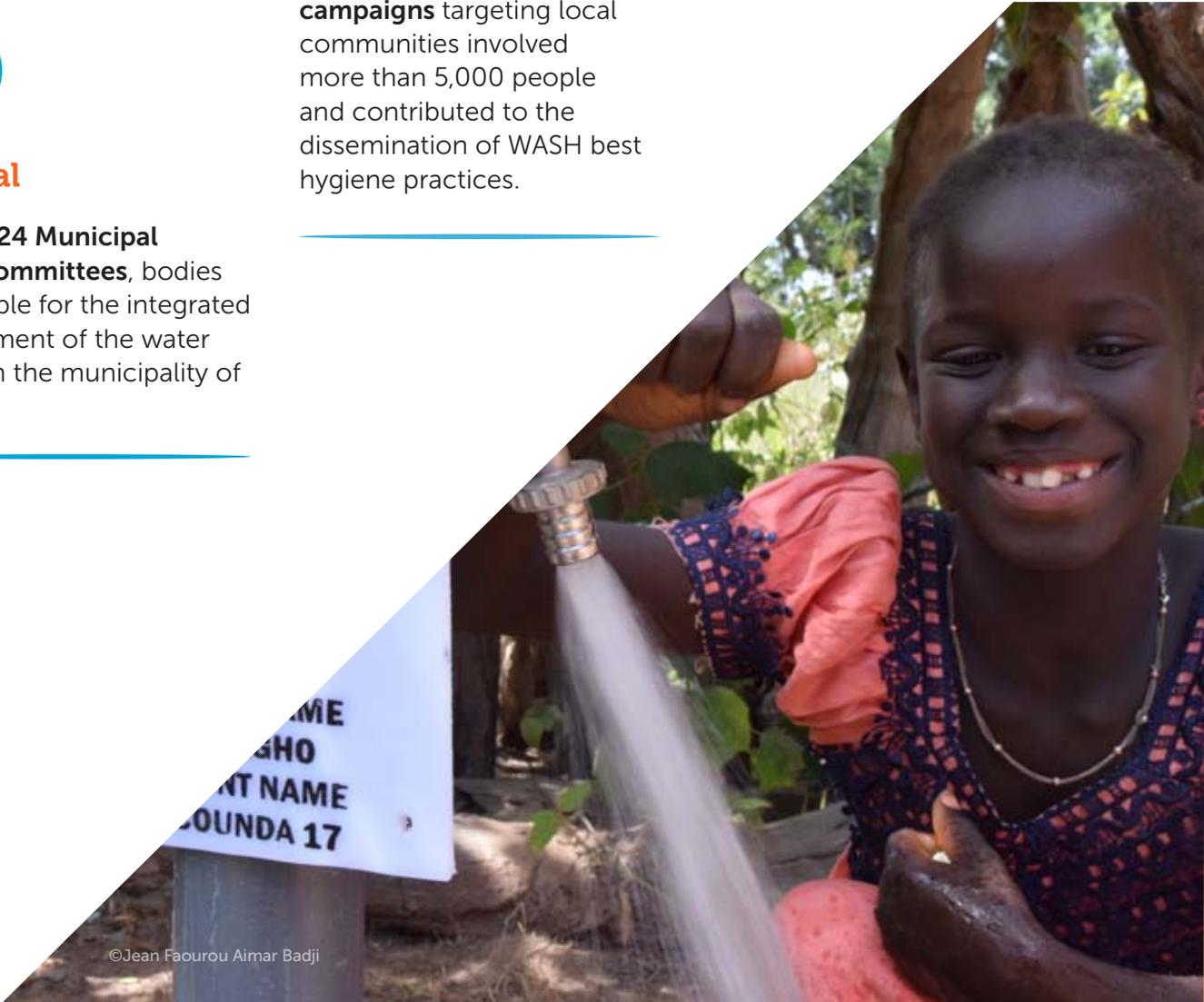
## Tanzania

- › **48 hygiene promotion campaigns** targeting local communities involved more than 5,000 people and contributed to the dissemination of WASH best hygiene practices.



## Ecuador

- › **1,217 people actively attended the General and Annual Assembly of the Agua Parliament**, a multi-actor concertation space that defines local policies and initiatives concerning the use and conservation of water resources and the Páramo ecosystem in Ecuador.





# Food security and sovereignty

Access to food, agroecology, and food policy. Ensuring quality access to healthy and nutritious food; placing producers, distributors, and consumers at the center of agrifood systems and policies geared towards sustainable models from an ecological, social, and economic perspective.



©Maria Fernanda Garcia



58,568

BENEFICIARIES  
REACHED IN 2019



ACCESS  
TO FOOD



AGROECOLOGY



FOOD  
POLICY



# Key indications 2019



## Niger

- › Organized in the capital Niamey - from 11 to 13 June 2019 - the **Third Forum of African cities signatory to the MUFPP (Milan Urban Food Policy Pact)** which saw the active participation of **16 African and European delegations** in a fruitful discussion on urban food policies and sharing of good practices. ([www.mufppafrique.org](http://www.mufppafrique.org)).



## Burkina Faso/Niger/ Italy:

- › The mayors of Ouagadougou (Burkina Faso), Gaya, and Agadez (Niger) **signed the MUFPP (Milan Urban Food Policy Pact)**. Three municipal officials and the two mayors of the cities of Ouagadougou and Niamey took part in an **exchange trip to Italy** to meet Milan and Turin's mayors and officials and discuss **Urban Food Policy** issues.



## Chad

- › The **nutrition campaign** reached **313 students and teachers** (including 87 girls) from secondary schools and members of youth associations; **55 groups of food producers**, both man and women, trained in storage, conservation, processing, and breeding techniques.



## Niger

- › **creation of 16 producer organizations on beekeeping**



## Burkina Faso

- › **4,097 producers of honey, sesame, soy, shea, and baobab trained on organic production and adoption of best practices in production and processing.** 21 craftsmen trained on hives construction, 876 new beekeepers trained on basic beekeeping techniques, 20 experienced beekeepers trained on bee economy.

**The social enterprise Ke Du Burkinabé** guarantees the marketing of **18 ethical and quality food products** and supports 13 producer organizations for a total of **1,936 people** (including 1,188 women); it established trade agreements with 37 shops.





# Environment and Energy

Sustainable management of natural resources, rural electrification, sustainable waste management, green economy, awareness-raising campaigns and actions to combat climate change.

©Mattia Vacca



189,813

BENEFICIARIES REACHED IN 2019



NATURAL RESOURCE PROTECTION



RURAL ELECTRIFICATION



SUSTAINABLE WASTE MANAGEMENT



GREEN ECONOMY



# Key indicators 2019



## Ecuador

- > The **1<sup>st</sup> Circular Economy Seminar** was held in Quito on 13-14 June, with the participation of the European Union, the Ecuadorian State Ministries, local authorities, and international experts. The event has been of great international relevance with the attendance of **more than 300 people**, including experts from 8 countries: Ecuador, Spain, Italy, Germany, Mexico, Colombia, Uruguay, and Chile.



## Burkina Faso

- > **839 students and 26 teachers from 13 primary and secondary schools** (50% of which are girls) of the Tapoa Province participated in the **Environmental Education Programme on biodiversity and sustainable management of natural resources**.

Distribution of 839 teaching kits, 1,500 environmental education manuals, 500 graphic cards for nursery children, and 120 programs and guides for teachers.



## Tanzania

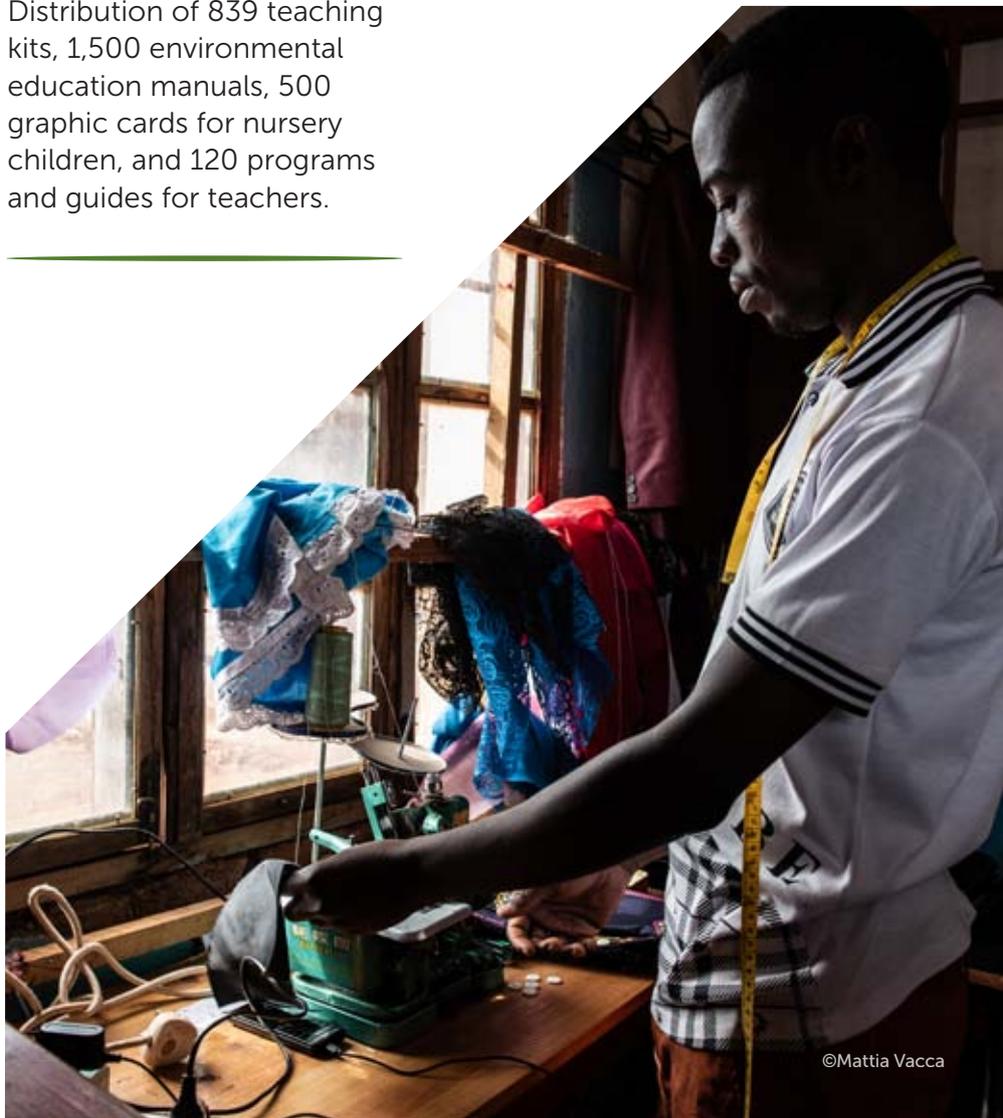
- > **Reforestation of 52 ha** according to the Environmental Management Plan that regulates the exploitation of the Madope catchment area and the areas surrounding the hydroelectric plant; **39 small-to-medium enterprises** adopted **electrical equipment** to carry out income-generating activities.



## Burkina Faso

- > **300 families** from the capital Ouagadougou participated in a pilot project on separate **waste collection and sustainable waste management**.

**Reforestation of 115 ha** (5,240 plants) of degraded land in the suburbs of the WAP (W-Arly-Pendjari Park) complex.





# Education

Universal, fair, and inclusive quality education.

Raising awareness among new generations about the importance of citizenship and the interdependence between cultures and countries.



© Mattia Vacca



ACCESS AND  
RIGHT TO  
EDUCATION



QUALITY  
EDUCATION



GLOBAL  
CITIZENSHIP



INTERCULTURE



# Key indicators 2019



## Senegal

- › Created **2 state-of-the-art computer** centers in the towns of Sédhiou and Kolda to offer training and technological tools to young people.



## Chad

- › 8 female students received **scholarships** to attend **university in Chad** (Doba and Moundou) and Cameroon; built **2 masonry classes** for the Beureuh High School and **equipped a library with solar panels**.



## Burkina Faso

- › **Trained 173 public health agents in sexual, contraceptive methods** (*modern focus*), family planning and community mobilization practices.



## Chad

- › **14,893 refugee children** enrolled in school and **attended the primary school, 2,031 schooled students attended secondary school. Managed 13 EAEs, children friendly spaces**, with an inflow of 17,771 children. Equipped the EAEs to be able to offer a **meal** 5 times a week and to organize **playful and recreational activities**. Funded 68 FISE (Socio-economic Integration Funds) for **68 young refugees** (18/27 years old) **to start income-generating activities**; identified and activated **protective measures for 158 children** at risk including the provision of shoes, milk, baby bottles, soap etc.



## Italy

- › **34 young people**, including 10 asylum seekers or holders of international protection, participated in the **School of Agricultural Activism**, organized as part of the *Freedom Up* project.
- › 359 teachers attended four **training courses**.

- › 15 associations of the territory joined a local network **facilitation course in a participatory planning** carried out in Monza.



## Chad

- › Organization of the **9<sup>th</sup> national schooling awareness campaign**.



## Europe

- › On 13-14 June in Milan, ACRA, together with European partners, actors, and organizations in the field, held the **Sharing recipes** meeting as part of the *Food Relations Project*, and discussed about **food as a means for dialogue and inclusion**. More than 300 organizations analyzed along with **best practices** that promote the **social integration of migrants, refugees, and asylum seekers through food**.
- › **Carried out 4 exchange events at the national and international level** within the *New Roots and Our Invisible Cities* projects involving 250 participants, including civil society organizations, local authorities, NGOs, local and diaspora associations, national and international networks.



# Italy, Europe and Global Citizenship

This year we dedicate a **special section to ACRA's commitment in Italy and Europe.**

Since 1988 ACRA has been carrying out awareness-raising initiatives, and **Global Citizenship Education (ECG)** activities both in schools and formal education with civil society groups and associations, to contribute to the formation of active and aware citizens, increasingly able to intervene on the global causes of poverty and inequalities.

*"Global Citizenship Education means considering education as a transformative action based on dialogue, reflection, and critical thinking.*

*The ECG encourages learners to play a leading role by fostering understanding and influencing decision-making processes at a local, regional, and global level".*

**ACRA carries out several projects in Italy and Europe**, in partnership with Ministries, Research Institutions, Universities, schools, NGOs, and civil society organizations and with the support of the European Union, the Italian Agency for Development Cooperation, Local Authorities, and Foundations. The aim is to strengthen the **social commitment** of citizens, promote respect for the **environment** through sustainable consumption and support to alternative food supply chains, foster **integration** and intercultural dialogue, create opportunities for **inclusion** for the most vulnerable people. Among the learning and awareness-raising tools to achieve these objectives there are:

» **ECG curricula for schools** on SDGs and especially on sustainability education, with a focus on climate change

and food supply chains, the migration and intercultural phenomenon, human rights. Among the activities: workshops, courses for teachers, teaching kits, initiatives aimed at promoting the protagonism of young people.

» **Migrantour Intercultural Walks**, itineraries of responsible urban tourism, to make the cultural heritage of 15 European cities known through the eyes and words of citizens with a migratory background living there.

» **Mobilization and awareness-raising campaigns** on the territory, co-planned and implemented with citizens, local associations, young people, and schools.

» **Research and publications** for the analysis and dissemination of best practices at the European level in the fields of integration, rights, citizenship and environment.

## Main active projects 2019

| COUNTRY                                    | THEME   | TITLE  | DURATION  | VALUE €     | EXPENDITURE 2019 € | FUNDING                            |
|--|---|--|-----------|-------------|--------------------|------------------------------------|
| BURKINA FASO                               |    | Innovative social enterprises and migrants' participation for social inclusion in Burkina Faso   | 36 months | 1,975,275*  | 174,680            | AICS                               |
|  |   | Partnership for sustainable rural development in Burkina Faso (4 <sup>th</sup> and 5 <sup>th</sup> year)   | 24 months | 320,413**   | 49,496             | Fondazioni for Africa Burkina Faso |
|  |    | Sustainable management of the Cross-Border Biosphere Reserve in the W-Arly-Pendjari Region at local and national level   | 24 months | 1,004,666   | 329,269            | GIZ/UE                             |
|  |   | Less waste, more opportunities: the green economy at the service of SMEs in Ouagadougou  | 36 months | 1,333,348   | 348,239            | UE                                 |
|  |    | Population Programme. Health services, civil status book and CSOs for the social promotion and rights of women and children  | 36 months | 3,157,548   | 277,493            | UE                                 |
|  |   | Assistance for Young Entrepreneurs (APEJE)   | 10 months | 68,565      | 7,888              | OIM                                |
| <b>Total expenditure 2019 Burkina Faso</b> |   |  |           |             | <b>1,187,065</b>   |                                    |
| CHAD                                       |    | The challenge for the neglected crisis in Chad: civil society organisations fight against gender-based violence  | 60 months | 5,833,806   | 172,188            | UE                                 |
|  |   | The importance of women's role in educational contexts in Chad   | 11 months | 75,829      | 57,548             | CRF                                |
|  |   | Support to communities affected by the Central African crisis to improve access, equity and quality of education for refugee, returnee and host communities children (Education Cannot Wait)                     | 18 months | 2,364,904   | 951,621            | UNICEF                             |
|  |   | PRCPT : Project to strengthen resilience and peaceful cohabitation in Chad   | 24 months | 894,868     | 201,912            | GIZ                                |
|  |   | Education, child protection and monitoring of people with special needs (PBS) for refugees and host population living in the Goré region   | 12 months | 701,832     | 685,489            | UNHCR                              |
|  |   | A safe school environment and quality education for Chadian girls  | 14 months | 177,894     | 1,042              | Coopération Suisse                 |
|  |  | SMEs and Professional Centres together to promote green and decent work opportunities in Chad  | 24 months | 599,700***  | 2,275              | UE                                 |
|  |  | Inclusive development program for reception areas in eastern Chad (DIZA-EST)   | 48 months | 10,250,000* | 321,343            | UE                                 |
| <b>Total expenditure 2019 Ciad</b>         |   |  |           |             | <b>2,393,418</b>   |                                    |
| ECUADOR                                    |  | Improvement of the municipal service of integrated and sustainable solid waste management and implementation of public policies concerning the GIRS  | 40 months | 1,165,000*  | 335,791            | UE                                 |
|  |   | Andean Resilience: strengthening small-scale agricultural production in areas vulnerable to climate change in the sierra between Ecuador and Peru  | 24 months | 1,054,345   | 31,429             | UE/GIZ                             |
|  |  | The Water Parliament of Tungurahua: a space for dialogue and participation of the indigenous and peasant population for the conservation of water resources and the Páramo                                       | 36 months | 770,143     | 165,524            | UE                                 |
|  |   | FAIR COCOA - economic empowerment and women participation in the integrated production and processing chain of the aromatic fine, organic cocoa, according to fair trade principles, in the Region de Esmeraldas | 45 months | 1,272,152   | 115,709            | AICS                               |
| <b>Total expenditure 2019 Ecuador</b>      |   |  |           |             | <b>648,453</b>     |                                    |
| EL SALVADOR                                |  | Agua Futura - Training and research on monitoring the quality and quantity of water resources and related psychosocial aspects in El Salvador and Guatemala  | 24 months | 1,590,629   | 72,851             | AICS                               |
|  |   | <b>Total expenditure 2019 El Salvador</b>  |           |             |                    |                                    |
| GUINEA BISSAU                              |  | Bissau Children's Health Center  | 24 months | 328,500     | 609,437            | Fondazione Grandi                  |
|  |   | <b>Total expenditure 2019 Guinea Bissau</b>  |           |             |                    |                                    |
| HONDURAS                                   |  | Regional network for the support of associations of small coffee producers (Café y Caffè Programme)  | 12 months | 899,998*    | 16,967             | AICS                               |
|  |   | <b>Total expenditure 2019 Honduras</b>   |           |             |                    |                                    |

| COUNTRY   | THEME   | TITLE  | DURATION         | VALUE €        | EXPENDITURE 2019 € | FUNDING                              |
|---|---|--|------------------|----------------|--------------------|--------------------------------------|
| INDIA   |                | Switching to a sustainable auto-rickshaw system: Triggering sustainable lifestyles and poverty reduction in urban India  | 49 months        | 1,554,742      | 437,446            | UE-SWITCH                            |
|   | <b>Total expenditure 2019 India</b>   |  |                  | <b>437,446</b> |                    |                                      |
| ITALY/EUROPE  |                | Food Relations - Sustainable practices of integration and social inclusion of migrants based on food as a key medium of intercultural dialogue   | 24 months        | 772,797        | 136,083            | UE                                   |
|   |   | NEW ROOTS - Migrantour intercultural walks building bridges for newcomers' active participation  | 24 months        | 790,086        | 99,866             | UE                                   |
|   |   | Our invisible cities - Meetings and new narratives of the world in the cities  | 18 months        | 555,244        | 93,351             | AICS                                 |
|   |   | Freedom up - inclusive policies and practices of sustainability and participation in the Libert  district of Monza   | 24 months        | 200,000        | 10,837             | Fondazione Cariplo                   |
|   |   | OPERA 18   | 14 months        | 106,700        | 39,135             | Fond. Cariplo                        |
|   |   | Let's cultivate sustainability   | 12 months        | 10,300         | 7,200              | UBI Banca                            |
|   |   | Between body and territory - Nutrition and healthy lifestyles  | 9 months         | 20,000         | 14,619             | Comune di Piacenza                   |
|   |   | The food I choose, the future I want   | 8 months         | 7,500*         | 678                | Regione Emilia Romagna               |
|   |   | Connected young people   | 42 months        | 2,296,331*     | 2,216              | Impresa Sociale Con i bambini        |
|   | NEW ROOTS - Intercultural walks for the social and economic inclusion of newly arrived migrants | 18 months  | 116,100          | 3,901          | Intesa San Paolo   |                                      |
|  | Hitting the road with the climate - Young people and local authorities against climate change   | 18 months  | 666,667*         | 338            | AICS               |                                      |
| <b>Total expenditure 2019 Italia/Europa</b>                                       |   |  | <b>408,224</b>   |                |                    |                                      |
| MOZAMBIQUE  |              | SUB-URB Support for the sustainable and inclusive growth of Maputo's southern areas of the region  | 36 months        | 1,473,626*     | 168,445            | AICS                                 |
|   |              | Strengthening the competences of the Department of Water and Hygiene and the role of Maputo's citizens in defining and implementing plans for the provision of water, sewage and drainage services | 33 months        | 530,757        | 27,897             | UE                                   |
| <b>Total expenditure 2019 Mozambico</b>   |   |  | <b>196,342</b>   |                |                    |                                      |
| NIGER   |              | Milk & Honey: two high value-added supply chains as a response to food and economic insecurity in urban and rural areas in Niger   | 36 months        | 1,993,753*     | 196,664            | AICS                                 |
| <b>Total expenditure 2019 Niger</b>   |   |  | <b>196,664</b>   |                |                    |                                      |
| SENEGAL   |              | Water Programme ACRA-PEPAM in Ouonk  | 18 months        | 768,496        | 456,923            | Charity Water                        |
|   |   | Building the principles of participatory and effective water management by supporting good governance and knowledge sharing  | 35 months        | 499,209        | 259,283            | UE                                   |
|   |   | HEALTH PLUS: Water, Hygiene and Nutrition in Tenghory District   | 39 months        | 1,876,000      | 251,583            | AICS                                 |
|   |              | Social and economic development of women through renewable energy in Casamance, Senegal - DESFERS  | 60 months        | 9,571,549*     | 121,948            | UE                                   |
|   |              | Starting from young people: promoters of local development and conscious migration   | 36 months        | 1,997,698      | 289,944            | AICS                                 |
|   |   | Mobilisation of the Senegalese diaspora to raise awareness on irregular migration  | 18 months        | 278,670        | 13,996             | UE                                   |
| <b>Total expenditure 2019 Senegal</b>   |   |  | <b>1,393,677</b> |                |                    |                                      |
| TANZANIA  |              | Improved School WASH facilities for Iringa's primary and secondary schools   | 14 months        | 262,180        | 95,516             | CEI (Conferenza Episcopale Italiana) |
|   |   | Integrated environmental sanitation concepts for poor, underserved and peri-urban areas of Iringa Municipality   | 60 months        | 1,834,509      | 227,132            | UE                                   |
|   |              | Hydroelectric Energy for 20 Isolated Rural Villages in the Ludewa District, Tanzania   | 54 months        | 7,568,677      | 1,004,514          | UE                                   |
|   |   | Connection of users of the Lugarawa hydroelectric project in Njombe district   | 12 months        | 1,574,940      | 110,296            | REA (Rural Energy Agency)            |
| <b>Total expenditure 2019 Tanzania</b>  |   |  | <b>1,437,458</b> |                |                    |                                      |

The total value of the interventions includes the monetary quotas, voluntary contributions and donations in kind

\* Total value of the project managed by ACRA and its partners

\*\* ACRA budget as a consortium partner

\*\*\* Project funded in 2019 but starting in 2020





# Part 3

## **FINANCIAL STATEMENTS 2019**

# Independent Auditors' report



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www.bdo.it

Viale Abruzzi, 94  
20131 Milano

## Independent Auditor's Report

To the Board of Directors of  
Fondazione Acra

### Report on the financial statements

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#### Opinion

We have audited the accompanying financial statements of Fondazione Acra, which comprise the statement of financial position as at December 31, 2019, the statement of comprehensive income for the year then ended, a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial statements give a true and fair view of the financial position of Fondazione Acra as at December 31, 2019, and of the result of its operations and its cash flows for the year then ended in accordance with the Italian regulations and accounting principles governing financial statements.

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#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISA Italia). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for The Audit Of The Financial Statements* section of this report. We are independent of the Foundation in accordance with ethical requirements and standards applicable in Italy that are relevant to the audit of financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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#### Key audit matters

This report is not issued under any legal requirement, since for the year ended as at December 31, 2019 the audit pursuant to article 2477 of the Italian Civil Code has been performed by a subject other than this audit firm.

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#### Responsibilities of management for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Italian regulations and accounting principles governing financial statements and, within the limits of the law, for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

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#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Bari, Bergamo, Bologna, Brescia, Cagliari, Firenze, Genova, Milano, Napoli, Padova, Palermo, Pescara, Roma, Torino, Treviso, Trieste, Verona, Vicenza

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Codice Fiscale, Partita IVA e Registro Imprese di Milano n. 07722780967 - R.E.A. Milano 1977842

Iscritta al Registro dei Revisori Legali al n. 167911 con D.M. del 15/03/2013 G.U. n. 26 del 02/04/2013

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Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISA Italia) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of the audit in accordance with International Standards on Auditing (ISA Italia), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures in response to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of non detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control;
- Evaluate the appropriateness of accounting principles used and the reasonableness of accounting estimates and related disclosures made management;
- Conclude on the appropriateness of management's use of the going concern and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Foundation to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions in a manner that achieves fair presentation.

We communicate with those charged with governance, identified at the appropriate level as required by the ISA Italia, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Milan 22 June, 2020

BDO Italia S.p.A.  
*Signed in the original by*  
Fioranna Negri  
Partner

*This report has been translated into English from the original, which was prepared in Italian and represents the only authentic copy, solely for the convenience of international readers.*

# Financial statements

## Balance sheet and income statement as at 31 December 2019

### Assets

|  | 2019              | 2018              |
|--|-------------------|-------------------|
| <b>Total fixed assets</b>                                    | <b>31,875</b>     | <b>91,681</b>     |
| Fixed intangible assets                                      | -                 | 50,498            |
| Fixed assets   | 7,522             | 14,181            |
| Financial assets   | 24,352            | 27,002            |
| <b>Total current assets</b>                                  | <b>25,228,399</b> | <b>24,064,908</b> |
| Total Accounts receivables                                   | 22,351,904        | 21,292,104        |
| <i>Credits for projects financed by institutional bodies</i> | <i>15,235,215</i> | <i>14,072,891</i> |
| <i>Credits for projects financed by private bodies</i>       | <i>3,473,589</i>  | <i>2,732,412</i>  |
| <i>ACRA's committed contribution</i>                         | <i>2,880,053</i>  | <i>3,579,694</i>  |
| <i>From local partners</i>                                   | <i>623,885</i>    | <i>437,650</i>    |
| <i>Receivables from clients</i>                              | <i>101,273</i>    | <i>262,259</i>    |
| <i>Other receivables</i>                                     | <i>37,888</i>     | <i>207,199</i>    |
| Total current assets   | 2,876,495         | 2,772,804         |
| <b>Deferred income</b>                                       | <b>22,896</b>     | <b>16,112</b>     |
| <b>TOTAL ASSETS</b>  | <b>25,283,169</b> | <b>24,172,702</b> |

### Liabilities

|   | 2019              | 2018              |
|---|-------------------|-------------------|
| <b>Total shareholders' equity</b>                     | <b>100,770</b>    | <b>100,648</b>    |
| Shareholders' equity                                  | 122               | 96                |
| Institution's endowment fund                          | 648               | 552               |
| Tied-up assets  | 100,000           | 100,000           |
| <b>TFR (Italian end-of-working-relationship fund)</b> | <b>83,233</b>     | <b>64,148</b>     |
| <b>Debts</b>  | <b>24,975,219</b> | <b>23,936,959</b> |
| Total program advances                                | 24,225,031        | 22,737,723        |
| Due to banks  | 624,232           | 982,620           |
| Due to suppliers                                      | 71,640            | 127,250           |
| Fiscal and social debts                               | 29,988            | 28,541            |
| Due to workers  | 11,284            | 17,271            |
| Others debts  | 13,045            | 43,554            |
| <b>Accruals and Deferred liabilities</b>              | <b>123,947</b>    | <b>70,947</b>     |
| <b>TOTAL SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>   | <b>25,283,169</b> | <b>24,172,702</b> |

Note: for a more detailed reading of the Financial Statements, complete with Explanatory Notes, please refer to the website [www.acra.it](http://www.acra.it)





## Income

|   | 2019              | 2018              |
|---|-------------------|-------------------|
| <b>Total income for projects and from campaigns</b> | <b>9,367,976</b>  | <b>11,683,288</b> |
| From Italian government agencies                    | 1,520,150         | 1,794,614         |
| From the European Union                             | 4,065,264         | 2,875,747         |
| From foreign government agencies                    | 673,949           | 2,739,422         |
| From supranational agencies                         | 1,660,544         | 1,702,902         |
| Projects funded by Private Foundations              | 799,592           | 1,086,508         |
| Projects funded by other donors                     | 648,477           | 1,484,095         |
| <b>Income from overseas offices</b>                 | <b>4,538</b>      | <b>4,694</b>      |
| <b>Income from commercial activities</b>            | <b>232,492</b>    | <b>252,807</b>    |
| <b>Others income</b>                                | <b>584,532</b>    | <b>719,907</b>    |
| <b>TOTAL INCOME</b>                                 | <b>10,189,538</b> | <b>12,660,696</b> |

## Expenses

|  | 2019              | 2018              |
|--|-------------------|-------------------|
| <b>Total expenses for projects</b>         | <b>9,367,976</b>  | <b>11,683,288</b> |
| From Italian government agencies           | 1,520,150         | 1,794,614         |
| From the European Union                    | 4,065,264         | 2,875,747         |
| From foreign government agencies           | 673,949           | 2,739,422         |
| From supranational agencies                | 1,660,544         | 1,702,902         |
| Projects funded by Private Foundations     | 799,592           | 1,086,508         |
| Projects funded by other donors            | 648,477           | 1,484,095         |
| <b>Expenses of the overseas offices</b>    | <b>17,922</b>     | <b>65,753</b>     |
| <b>Expenses from commercial activities</b> | <b>222,788</b>    | <b>230,086</b>    |
| <b>Other expenses</b>                      | <b>580,730</b>    | <b>681,474</b>    |
| <b>TOTAL EXPENSES</b>                      | <b>10,189,417</b> | <b>12,660,600</b> |
| <b>Profit/loss for the period</b>          | <b>122</b>        | <b>96</b>         |

# Partnership with the private sector, Companies and Foundations

## Companies and Foundations

ACRA works with **companies and private foundations** in a strategic vision to promote together projects of sustainable development and inclusive economic growth. In particular, ACRA encourages strategic **partnerships** with firms and **Corporate Social Responsibility** training involving employees, suppliers and clients: corporate volunteering, charity events, actions to support school projects in Italy and cooperation and co-design in developing countries. A distinctive trait of ACRA's approach is the search for **shared values**, transparent communication and reporting to donors. For the private sector, a partnership with ACRA means sharing more than 50 years of social commitment, a guarantee of **accountability and transparency** on the use of donated funds, and the growth of its **social impact**.

### SUCCESSFUL EXAMPLES 2019

#### › Strategic Partnership

For 6 years ACRA and the **Seminario Permanente Luigi Veronelli** have been working together sharing the same values and the common commitment to environmental, cultural and food sustainability. The Seminar supports our projects with the donation of "second bottles", sent by Italian wineries to be reviewed in the "Guida Oro i Vini Veronelli" and that ACRA uses for fundraising. On occasion of the **NutriMenti Festival of Gastronomic Culture** by the Alta Scuola Italiana di Gastronomia Luigi Veronelli, ACRA presented the short movie *Not Just Food!* Made as part of the European project *Food Relations*. The short movie focused on the study of new dynamics of hospitality and knowledge between different cultures, showing how in the kitchen and at the mealtime no one is ever really a foreigner. A further opportunity for ACRA and the Veronelli Seminar to confirm the common vision of food as a means for relationship, dialogue, and culture.

Since 2017 ACRA and the B-Corporation **WAMI** (Water With a Mission) have shared the goal of working for a world where everyone has equal access to water resources. As the WAMI website says, "*When a community receives drinking water, everything changes!*". Indeed, health conditions, food availability, education, and the local economy improve. The partnership has already supported numerous water access interventions in Senegal and Tanzania.

#### › Sponsorships and Charity Events

The Unity team of **Paypal Italia**, a close-knit group of men and women promoting gender equality and female leadership in the company, organized a corporate event in support of ACRA. They invited our director Elena Scanferla to testify about women's management and leadership in the non-profit world.

#### › Donations to Support a Project

**Motul Corazon Foundation**, committed to promoting professional opportunities for disadvantaged young people and adolescents worldwide, supports the project "*Starting afresh from young people - Rester et reussir chez Moi*" in Senegal, which aims to combat the rural exodus of young people and irregular migration through the creation of training and economic opportunities in agriculture, agro-ecology and information technology.

**UBI Banca** and ACRA work side by side to promote the dissemination and strengthening of global citizenship education, and to stimulate the growth of citizens who are open-minded, active, open to discussion, and able to "inhabit the Planet" with a sense of responsibility, respect, and participation. Accordingly, it supports the project "*In-Segna un Goal per la sostenibilità: didactic courses and good practices of global citizenship education for primary and secondary school teachers and students*".

#### › Employee and Customer Involvement

Within the *Month of Service 2019*, **SAP Italy** offered its employees the opportunity to participate in the workshop "*Coltiviamo Sostenibilità*" held in the company by ACRA trainers. Indeed, ACRA works with companies and private foundations in a strategic vision to promote together projects of increasingly sustainable development and increasingly inclusive economic growth. Particularly, ACRA encourages partnerships and corporate social responsibility paths involving employees, suppliers, and customers: corporate volunteering, charity events, support actions for projects in Italy, and in developing countries, and co-planning. A distinctive feature of ACRA's approach is the search for shared values and a relationship based on transparency of communication and reporting to the donor.

For the private sector, a partnership with ACRA means sharing more than 50 years of social commitment, having a guarantee of accountability and transparency on the use of donated funds, increasing and being able to measure its social impact.

Types of partnership- some examples of ACRA's work in 2019 on the influence of daily choices and habits on the environment: an exchange of experiences and best practices to concretely reduce the *footprint* on the planet.

#### › Solidarity of proximity

Since the celebration of ACRA's fiftieth anniversary, it created a strong territorial link with the operators and the realities with which we share the lively Porta Venezia district, home of our NGO's offices in Milan. Motivated to support ACRA's mission, on the occasion of Christmas, the famous toy shop **L'Orso Poeta (Daelli Arte e Gioco)** hosted our volunteers for the "solidarity packages" initiative and, throughout the year, proposed ACRA's handmade gadgets. **La Factory** boutique promoted ACRA's solidarity craftsmanship, thus helping to support the "Great Women" campaign.

#### › Business services

Thanks to the **expertise** developed in its fields of intervention (water, food, education, environment, and energy) and to the network of partners in Europe, Africa, Asia, and Latin America, ACRA offers **consulting services to different actors**. ACRA's sector experts participate alongside some specialized companies - such as ARS Progetti, A.E.S.A., RINA, IBF and others - in tenders for consultancy on international projects. Moreover, ACRA offers services to companies interested in developing their activities in the countries in which it operates, including Italy: **feasibility studies, territorial analysis, co-planning, training of local workers, community involvement, with a view to "Creating shared value" (CSV)**.



## Support ACRA

### DONATE WITH:

- **PayPal** or **credit card** on: <https://sostieni.acra.it/>
- **Bank transfer** on current account held by Fondazione ACRA, Banca Popolare di Milano, IBAN: IT37C0503401706000000009075
- **Postal current account** on c/c no. 14268205 payable to the Fondazione ACRA

### 5X1000

**Use 0,005% of your income/ tax donation**

Sign and enter the Tax Code 97020740151 in your tax return.

### PARTNERSHIP

Companies, foundations and organizations can build value partnerships together with ACRA. Contact us to learn more via mail [donatori@acra.it](mailto:donatori@acra.it)

## ACRA offices around the world

### ECUADOR

#### *Quito Office*

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Ed. 9 de Octubre, segundo piso, Oficina 201  
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Ph. +593 (0)2 - 2 2902231

### EL SALVADOR

#### *San Salvador Office*

Urbanización Santa Elena,  
Bulevar Santa Elena 31073, entre Calle Cerro  
Verde Pte. Antiguo Cuscatlán, La Libertad,  
San Salvador, El Salvador

### HONDURAS

#### *Marcala Office*

Ph. + 504 95731528

### INDIA

#### *Bangalore Office*

24/4, 3rd floor, Haudin Road  
Yellappa Chetty Layout, Ulsoor Road  
Bangalore - 560042, India

### BURKINA FASO

#### *Ouagadougou Office*

Quartier Zogona, Secteur 22,  
BP 9288, Burkina Faso

#### *Diapaga Office*

Secteur 1, Diapaga, Burkina Faso

### CHAD

#### *N'Djamena Office*

Batiment AMASOT, Quartier Sabangali  
BP 1099 - N'Djamena, Tchad

### MOZAMBIQUE

#### *Maputo Office*

Av. Karl Marx n. 1452 rc - Maputo  
(Bairro Central), Moçambique  
Ph. +258 852827260 | 852500008 | 846774661

### NIGER

#### *Niamey Office*

Avenue de la Radio, Quartier Dar es Salam  
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Tel. +227 20 35 27 56

### SENEGAL

#### *Dakar Office*

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#### *Ziguinchor Office*

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Quartier Goumel, Ziguinchor, Sénégal

#### *Sédhiou Office*

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### TANZANIA

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#### *Dar El Salaam Office*

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