



MEDACROSS
FREE CARE AND COACHING



FINANCIAL AND SOCIAL REPORT 2022

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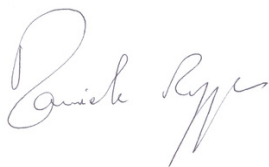
PRESIDENT LETTER

Dear supporters,

2022 has been a good year for MedAcross, which has brought the consolidation of activities in Myanmar and the expansion of assistance in the refugee camps around Hargeisa in Somaliland, the last-named project entirely financed by the Turin-based Foundation Specchio dei tempi della Stampa. All this has been achieved despite the political context, which remains extremely difficult in both countries. In Myanmar, the civil war has now reached Tanintharyi, the southernmost region of Myanmar, where we operate by providing healthcare to the rural population. As it is often not possible to carry out the work directly, in addition to the telemedicine service, which has been in operation since last year, our local staff have trained volunteer health workers from the less accessible municipalities. The volunteers can help to provide the needs of the local population even when our mobile clinics cannot move around freely in the area. In 2022, MedAcross continued to provide assistance to Burmese refugees who had fled to Thailand due to the conflict by implementing a mobile clinic service around Ranong, on the border with Myanmar.

In Somaliland, the constant threat from Islamic groups is compounded by the rebellion in the regions bordering Puntland. Here, the doctors of MAS Hospital, the Italian hospital partly financed by MedAcross, have gradually extended their care to the children in the refugee camps, and awareness-raising campaigns have been launched on the most common infectious diseases.

All this was possible thanks to our donors and the dedication of a young and motivated staff. In addition to Erika Vitale, who has been the programme manager of all MedAcross projects for 10 years now, I would like to mention Vittoria Brucoli, with us since 2020, who has helped to strengthen our participation in competitive tenders - an important source of funding for NGOs - and Jessica Genova, project manager for Somaliland, who has been able to lead a project that was not easy to implement. Again this year, I remember that even a small contribution can save a life. With your help we can do more!



PROF. DANIELE REGGE

MEDACROSS PRESIDENT



GENERAL INFORMATION

MedAcross is an apolitical and non-denominational organisation, created for the purpose of providing humanitarian aid by promoting the improvement of the living conditions of populations in need.

MedAcross operates in accordance with the guidelines of the laws on 'Cooperation with developing countries' and carries out its activities in the following areas:

- building health facilities in disadvantaged areas of the world;
- promoting partnerships for the development of health and cooperation issues;
- training of technical health personnel and international cooperation workers;
- establishing partnerships with organisations with similar objectives in order to increase the impact of projects.

MedAcross believes that health is everyone's right, which is why it is committed to providing health care to people in underdeveloped countries and in territories where medical facilities are rare.

The projects implemented by MedAcross focus on border areas, which are hardly covered by international cooperation. In these places MedAcross focuses its attention on marginalised and particularly fragile groups of people such as:

- children living in refugee camps in Somaliland,
- internal migrants living in rural Myanmar
- illegal Burmese migrants living and working in Thailand

Each activity of MedAcross is implemented following the Sustainable Development Goals promoted by the United Nations, in particular the following focus:

3 - Health and well-being

5 - Gender equality

10 - Reducing inequalities

17 - Partnership for the Goals

GOVERNANCE

The decision-making process of MedAcross is governed by the Members' Assembly and the Board of Directors.

The Members' Assembly consists of 14 members and met on 23 May 2022 to present the activities and challenges of the past year and plan the activities of the current year, approve the budget for the year concluded and the budget for the following year.

The Executive Board consists of 7 members, who meet approximately once a month to define the operational activities of the projects. In 2022, the Executive Board met electronically and/or in person nine times.

The documents that characterise the identity of MedAcross are:

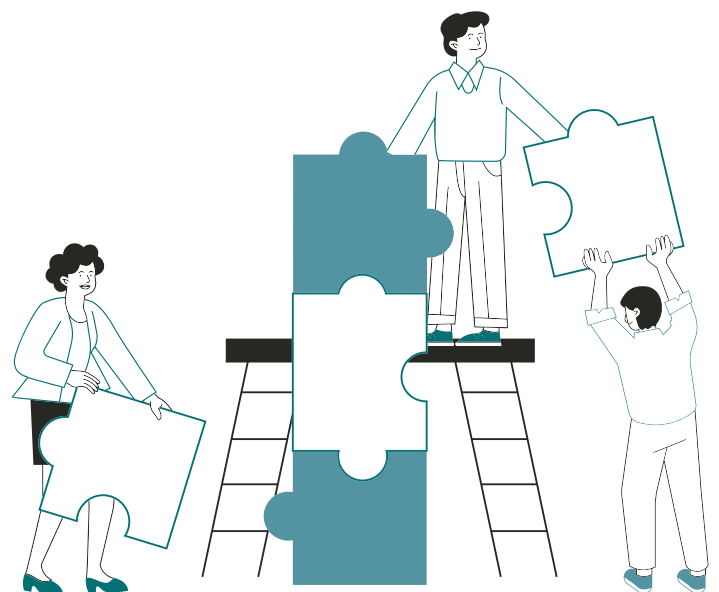
Statute which states the powers of the association and the methods in which it acts to pursue the purposes of health cooperation.

Articles of Association in which the values expressed in every activity of the organisation are defined.

Code of Ethics and Conduct which regulates the behaviour of the people who represent MedAcross through a series of shared values.

In addition to the above-mentioned governing bodies, MedAcross has set up a Scientific Technical Committee, which is responsible for monitoring the level of medical training of the project health staff, through trainings, trainings and comparisons on a voluntary basis.

In 2022, the Board of Directors guided MedAcross' entering Somaliland and Thailand, maintaining project management in Myanmar at a time of widespread crisis. The expansion of activities was driven by careful country analysis, dialogue with partners in the territories and with donors.





ETHICAL CODE

Since last year, MedAcross has adopted a Code of Ethics that contains the principles and rules to be respected by all those who work for the organisation. This code regulates the relations that the organisation has with its stakeholders, providing a compass of values for staff members spread across three continents.

The Ethical Code is a document that can be consulted by everyone at all times and is published on the MedAcross website. A Supervisory Board has also been set up to ensure the application of the principles of the code and the management of sanctions if the rules are not respected.

The Ethical Code regulates the external and internal relations of the organisation, such as:

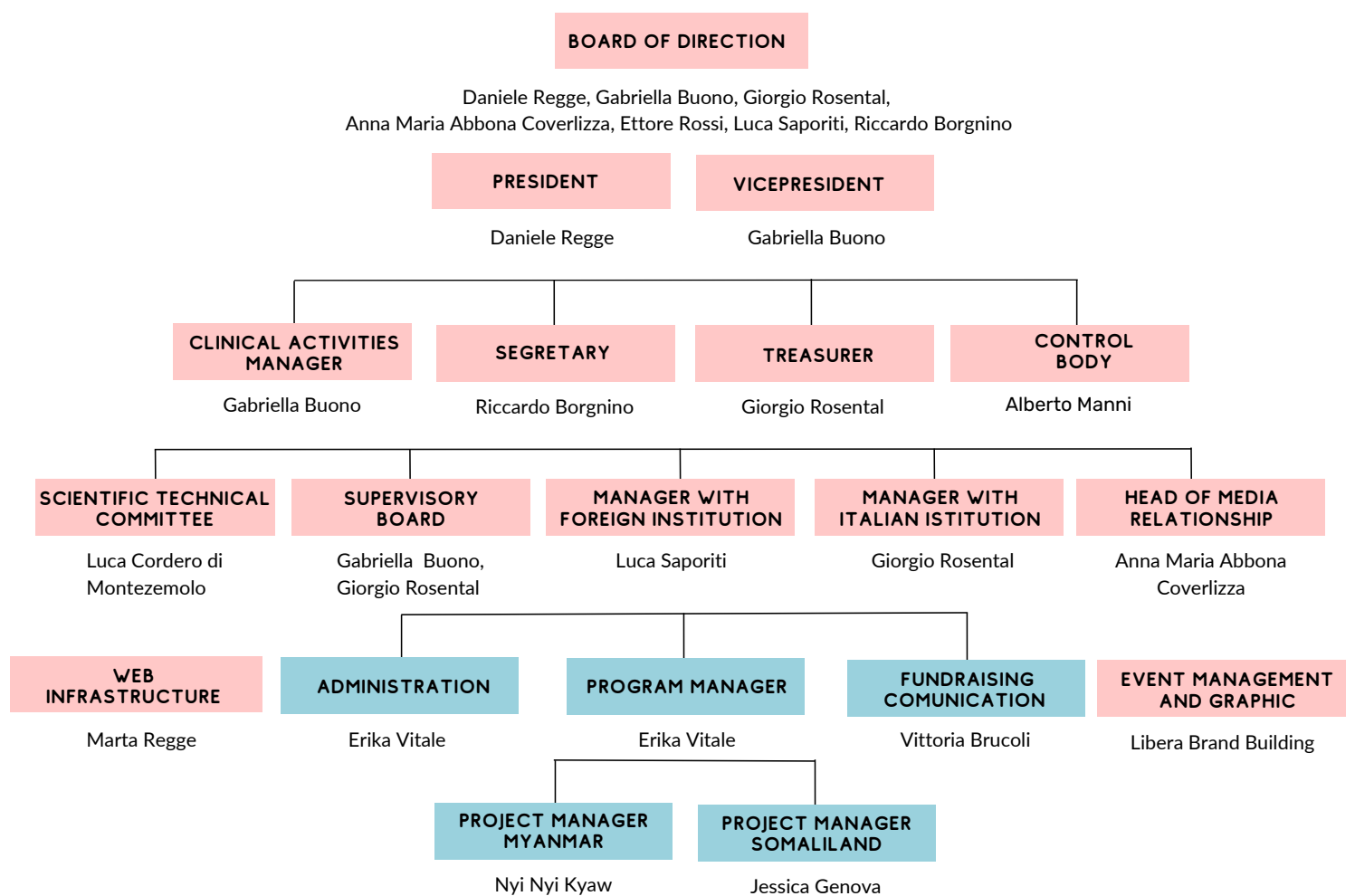
- relations with beneficiaries, who must be involved in the creation of projects;
- relations with partners, established on the principle of mutual help,

sharing values and avoiding relationships of dependence;

- relations with donors, based on fairness and transparency in the activities and use of funding;
- relations with suppliers, with whom we must share principles of values that enable a relationship of trust;
- relations with collaborators and volunteers, based on the sharing of indispensable values and the awareness that they embody the principles of MedAcross in their work;
- relations with the media, which must respect principles of truth and respect the dignity of the person;
- relations with the authorities, with whom MedAcross is committed to providing maximum cooperation in compliance with the law.



ORGANIZATIONAL CHART



Not payed role

Payed role

STAFF

MedAcross pays particular attention to the care of its staff, reducing physical distances through open dialogue and cooperation based on respect for the individual even outside the professional role.

MedAcross promotes a climate of participation and confrontation, valuing different cultures and creating moments of interaction between professionals living in different countries.

The composition of the MedAcross staff is distributed as follows:

- 2 continuous collaboration contracts in Italy
- 24 project contracts in Myanmar and Somaliland

88% of the staff is local based

65% of the staff is female

28 average age of the MedAcross staff

Burmese, Thai and Somali staff are an irreplaceable part of our global team. Their dedication, expertise and knowledge of local realities are crucial to the success of our health missions around the world. Working with local staff on health projects in remote settings and with migrant minorities allows us to understand traditional customs and limit cultural and linguistic misunderstandings of our patients.

We will continue to invest in the development and empowerment of these staff, recognising that cultural diversity is a valuable resource in the pursuit of our mission to improve the health and wellbeing of communities most in need.

STAKEHOLDERS

We regulate our relations with stakeholders according to the values of accountability and transparency set out in our Statute, which include

- sharing ethical principles, the organisation's mission and the objectives of activities;
- absence of profit motive in relation to shared activities;
- competence and reliability;
- readiness for co-planning and co-management.

there are many entities that make our work possible:

- ASSOCIATES essential to support activities;
- CONSULTANTS provide professional input on relevant topics;
- INSTITUTIONS cooperate in the implementation of development projects;
- NGOs implement projects with MedAcross in order to increase the welfare of the beneficiaries;
- MEDIA contribute to raising awareness of the right to health.

In 2022, we actively collaborated with the following partners:

La Stampa-Specchio dei Tempi Foundation
 Buono Lopera Foundation
 Religieuses de Notre Dame des Missions
 Mohamed Aden Sheik Children Teaching Hospital
 UN Women
 Intesa San Paolo Foundation
 Tavola Valdese
 Turin city
 Trento province
 Libera Brand Building
 Bebit The Creative Digital Company
 Marta Regge
 Istituto Oikos Onlus
 Moses Onlus
 Progetto Continenti
 Diocesan Social Action Center
 St. Louis Hospital
 Turin University

Kawthaung General Hospital
 Somaliland Ministry of Health
 Studio Futura
 GlobalGiving
 Torino World Affairs Institute
 Italian Association of Geography Teachers
 In.Alpi
 Maison Siccardi
 Sportidea Caleidos Association
 Emporium APS
 Conserveria Pastis



2022 IN NUMBER

7.848

patients treated in
the world

3.389

awareness-raising
people in migrant
communities

5.376

health prevention kits
distributed worldwide



Migration is an increasing global phenomenon, with thousands of people moving across borders and regions in search of better life opportunities. This movement presents significant public health challenges, as migrants often face barriers in accessing health services either due to mobility and/or logistical and linguistic issues (migrants are often unfamiliar with the network of services in an area that is new to them).

The health cooperation projects for migrants activated by MedAcross have helped to improve access to essential health services for migrant populations in the Myanmar-Thai border territory and in Somaliland. In these territories we used the tool of Mobile Clinics, which has been tested for several years in Burma's rural territories to address distinct problems:

- assistance to Burmese people who are migrating to Thailand for reasons related to the precarious socio-political situation in their country, which pushes them to illegally move to neighbouring countries.
- health support to children living in refugee camps on the outskirts of Hargheisa, in the desert territory of Somaliland.

We have therefore found that the involvement of migrant communities themselves is crucial to the long-term success of such initiatives. Collaboration, long-term planning and sustainable funding are crucial to addressing the ongoing challenges and ensuring that migrants have access to the health services they need.

FUND MANAGEMENT

87%

FUNDS ALLOCATED TO PATIENTS

8%

OPERATING COSTS

5%

FUNDRAISING EXPENDITURE

PROJECTS BREAKDOWN

25%

of the funds is used to treat children living in refugee camps in Somaliland.

54%

of the funds is used to treat patients in southern Myanmar, who are affected by the socio-political conflict.

6%

of funds ensures continuous care for AIDS patients and their families in Myanmar.

15%

of the funds goes to treat Burmese migrants in Thailand excluded from the health service.



In 2022, MedAcross took a big leap forward from managing several health care projects located in the same area in southern Myanmar to also coordinating projects in Thailand and Somaliland. The work with partners in the different countries and the focus on logistics in the various countries with specific needs has increased considerably.

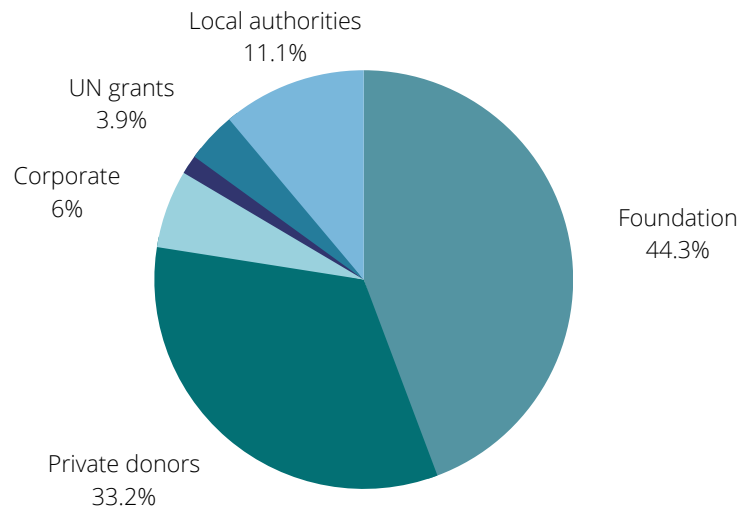
The doctors of the Board of Directors and the MedAcross Programme Manager made several fact-finding trips to analyse the situation in Thailand and Somaliland from a health, social, migration etc. perspective.

We decided to increasingly focus our activities on local support for migrants, identified as one of the most fragile groups from a socio-economic impact on their health status in a spiral that makes these people increasingly excluded from the society in which they live.

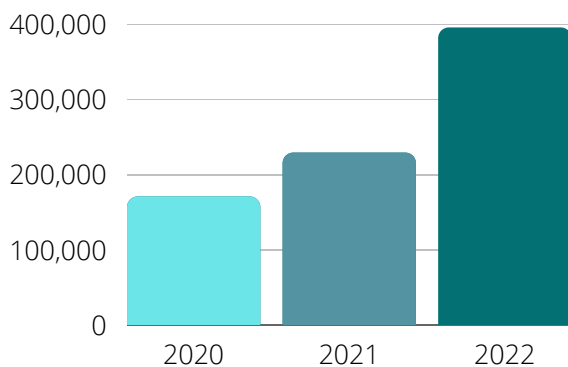
2022 INCOME

Details of funds received

Specchio dei Tempi Foundation	173,040 €
Individual donors	129,781 €
Province of Trento	22,449 €
City of Turin	21,000 €
Intesa San Paolo	18,577 €
Inalpi	5.000 €
5x1000 year 2021	5.771 €
UNWOMEN (project with Oikos Institute)	15.197 €

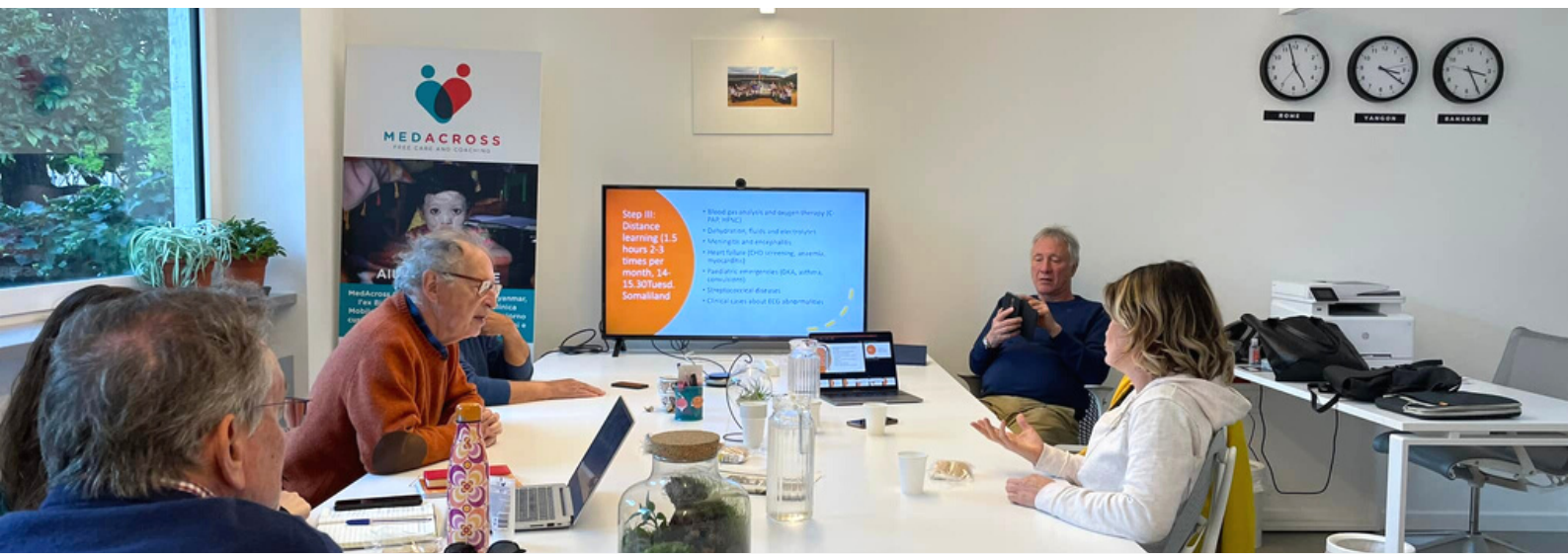


FUNDRAISING PERFORMANCE



With the opening of two projects in Somaliland and Thailand, expenditure management was co-ordinated in close relationship with project partners and funders.

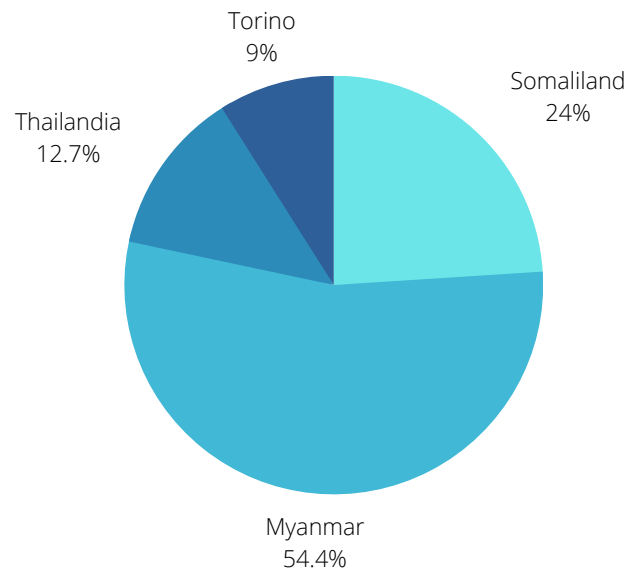
The submission of projects to national and international foundation calls and the management of online and offline fundraising events focused on specific projects and objectives continued..



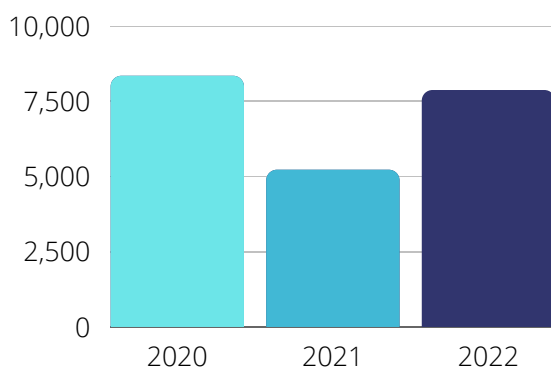
2022 OUTFLOW

Details of the main expenses incurred

Patient medicines	84,568 €
Medical personnel	122,814 €
Training	2,182 €
Use of mobile clinics	6,981 €
HIV+ patient support	23,037 €
Clinical management	17,831 €
Logistical coordination	45,650 €
On-site activities	52,087 €
Fundraising	20,470 €
Office administration	32,289 €



NUMBER OF PATIENTS EXAMINED



iMedAcross concentrated medical visits on the Mobile Clinic projects in the three target countries, focusing aid on communities that are most disadvantaged because they are far from health facilities.

This graph does not include the people who benefited from the prevention programmes in Myanmar and Somaliland.

The Kawthaung Clinic was also only open for the first four months of 2022 due to restrictions imposed by the military junta.



Financial statement valid up to 31-12-2022

BORROWING STATE

ASSETS	YEAR 2022 in €		YEAR 2021 in €
B Fixed assets			
I <i>Immaterial</i>		2.400,00	
Website	3.000,00		
Accumulated depreciation	-600,00		
II <i>Material</i>		11.806,41	19.972,25
Equipment	9.960,00		9.960,00
Computers	1.797,40		1.797,40
Motorcar	25.249,45		25.249,45
Depreciation fund	-25.200,44		-17.034,60
TOT. Fixed assets		14.206,41	19972,25
C Active circulating			
II <i>Credits</i>			
Advances to suppliers	0,00		235,20
Security deposits	2.600,00		2.600,00
Other credits	0,00		3.606,00
Treasury			194,00
total		2.600,00	6.635,20
*(lasting more than 12 months)			
<i>Financial assets that do not constitute fixed assets</i>			
IV <i>Liquid assets</i>			
Bank and postal deposits	122.746,51		113.124,81
Money and cash values	9,02		250,95
total		122.755,53	113.375,76
TOT. Active circulating		125.255,53	120.010,96
D Accruals and deferrals			
Prepayments and accrued income		9,18	250,86
TOTAL ACTIVE (A+B+C+D)		139.571,12	140.234,07
PASSIVE			
A Net assets			
I <i>Facility provision</i>			
Management fund	1.400,00		1.400,00
Manage feed forwarded to new	136.881,19		104.970,44
Advancement / Management deficit	-15.195,28		31.910,75
Tot. Net assets		123.085,91	138.281,19
B Provisions for risks and charges		0	0
C term employee termination benefit		0	0
D Debits			
Paybles to suppliers		91,96	1.830,00
Paybles to banks		2.637,40	0,00
Paybles to social security institutions		3.101,41	5,44
Other debts		10.654,44	117,44
TOT. Debits		16.485,21	1.952,88
E Accrued and repayable		0,00	0,00
TOTALE PASSIVE (A+B+C+D+E)		139.571,12	140.234,07

MANAGEMENT REPORT

A) CHARGES	YEAR 2022	YEAR 2021
Purchasing, personnel and clinical management expenses	298.791	118.508
Logistician and coordination, travel expenses	45.650	30.292
Use of third party assets	4.397	-
Depreciation	6.312	7.059
TOTAL	€ 355.150	155.859
B) Costs and charges from other activities	-	-
C) Costs and expenses from fundraising activities		
Charges for regular fundraisers	20.470	462
Charges for occasional fundraisers	-	-
Other charges	-	-
TOTAL	20.470	462
D) Costs from financial and capital assets		
Bank reports	2.390	1.246
Other	2.226	-
TOTAL	4.616	1.246
E) General support costs and fees		
Raw materials, auxiliaries, consumables and goods	1.045	2.243
Services	1.262	2.801
Use of third-party assets	-	1.500
Staff	22.138	30.751
Depreciation	2.453	261
Other	774	-
TOTAL	27.673	37.556
TOTAL CHARGES AND INCOME	407.909	195.124

The present financial statement is true and correct and correspond to the accounting records

A) INCOME	YEAR 2022	YEAR 2021
Grants and donations from private entities	328.231	213.217
5x1000 income	5.772	5.695
TOTAL	334.003	218.912
Surplus/deficit activity of general interest	-21.147	63.053
B) Income from other activities	2.491	9.406
C) Revenues from fundraising activities		
Regular fundraising income	56.343	0
Occasional fundraising income	590	0
Other	0	0
TOTAL	56.933	-
Surplus/deficit fundraising activity	36463	-462
D) Revenues from financial and capital assets		
Bank reports	1223	0
TOTAL	1.223	-
Surplus/deficit financial and capital assets	-3393	-1246
E) Revenues from general support		
TOTAL	394.648	228.317
Taxes	1935	1283
SURPLUS DEFICIT	-15195	31911

NOTES TO THE FINANCIAL STATEMENT

The Financial Statements for the year ended December 31, 2022, accompanied by these Explanatory Notes, correspond to the accounting records regularly held and are prepared in accordance with the provisions of the Italian Civil Code and the indications contained in the accounting principles issued by the National Council of Certified Accountants and Accountants. Accounting experts in the field of non-commercial entities, in compliance with the principle of clarity and with the aim of truthfully and correctly representing the equity and financial situation and the result for the year.

Non-application of legislative provisions

In the year under review, there were no exceptional cases that led to the obligation to derogate from the ordinary criteria for the preparation and truthful and correct representation of the equity and financial situation of the Company as well as the economic result for the year (Article 2423, 4 ° paragraph, Civil Code).

General evaluation criteria and the principle of continuity in their application

The valuation of the financial statements has been made on the basis of general criteria of prudence and competence in the perspective of continuing the business and taking into account where possible the economic function of the asset and liability element considered.

In the application of the prudence principle, unrealized gains have not been recognized, while recognized losses, although not definitively realized, have still been accounted for in the Financial Statements. The application of the principle of competence involved the identification, measurement and correlation of costs to the revenues of the financial year even if their numbering (collection and / or payment) was not realized.

Currency account

This financial statements have been drawn up in Euros according to the principle of rounding off. Consequently, due to the rounding of the amounts to the unit of euro, it may happen that in some prospects, containing detailed data, the sum of the details differs from the amount shown in the total line.

2 - SPECIFIC REQUIREMENTS FOR THE DEVELOPMENT AND BUDGETARY ASSESSMENT

Evaluation criteria

The accounting policies used for the valuation of the financial statements at December 31, 2021 are in accordance with the accounting principles issued by the National Council of Accountants and Accounting Officers in the field of non - commercial entities, in accordance with the principle of clarity and with the principle of " Aim to represent the financial and financial situation of the association in a truthful and correct manner.

The valuation of the financial statements has been carried out on the basis of general prudence and competence criteria, with a view to continuing the business.

All values in this Notes are expressed in Euros. In particular, the valuation criteria adopted in the preparation of the financial statements were as follows.

ACTIVE CIRCUITING

Credits

Receivables are recorded at their estimated realizable value represented by their nominal value.

Liquid assets

Cash and cash equivalents include cash and balances with banks; Are displayed at nominal value.

Rate and Impact

Accruals and deferrals consist of cost or income shares, common to two or more years.

They respond and realize the principle of correlation of costs and revenues in terms of exercise and on a time basis.

Payments

Payables are recognized in the balance sheet at their nominal value.

There are no debts secured by real collateral on the assets of the association.

Incomes and charges

They are recorded in the financial statements in accordance with the principle of economic competence.

Current taxes

Current taxes are recorded on the basis of an estimate of the tax liabilities to be carried out in accordance with the current tax legislation and concerns exclusively Irap.

3 - CONVERSION CRITERIA

The balance sheet is redeemed in euro and there are no values expressed in different currencies.

4 - COMMENTARY TO THE MAIN ITAMS OF ACTIVITIY

B) I - Intangible fixed assets

The detail and the variation of the item under consideration are displayed:

	CONSISTENCY OF THE PREVIOUS YEAR		
	WEBSITE		
HISTORICAL COSTS			-
INCREASION OF VALUE			
DEPRECIATION			
AMORTIZATION FUND			-
ACCOUNTING VALUE			
Remain of 31.12.2021			-
	VARIATIONS		
RICLASSIFICATION			
PURCHASING			3.000
TRASFER			
INCREASION ON VALUE			
DEPRECIATION			
AMORTIZATION FUND			600
OTHER			
ACCOUNTING VALUE			
Remain of 31.12.2022			2.400

B) II - Tanqible fixed assets

The detail and the variation of the item under consideration are displayed:

	CONSISTENCY OF THE PREVIOUS YEAR		
		PERSONAL	
	VEHICLES	EQUIPMENTS	COMPUTER

HISTORICAL COSTS	25.249,00	9.960,00	1.797,40
INCREASE OF VALUE			
DEPRECIATION			
AMORTIZATION FUND	15.781,00	747,00	506,70
<hr/>			
ACCOUNTING VALUE	9.469,00	9.213,00	1.290,70
Remain of 31.12.2021			
VARIATIONS			
RICLASSIFICATION			
PURCHASING			
TRASFER			
INCREASE ON VALUE			
DEPRECIATION			
AMORTIZATION FUND	6.312,00	1.494,00	359,00
OTHER			
<hr/>			
ACCOUNTING VALUE			
Remain of 31.12.2022	3.157,00	7.719,00	931,70

C) II - Credits

The detail and the variation of the item under consideration are displaved:

DESCRIPTION	31:12:2022		31:12:2021	
	WITHIN	BEYOND	WITHIN	BEYOND
- Taxes			€ 194,00	
- Deposits		2.600		2.600
- Different credits			€ 3.841,20	
<hr/>				
Total		2.600	€ 4.035,20	2.600

C) IV - Liquid assets

The detail and the variation of the item under consideration are displayed:

	31:12:2022	31:12:2021
Cash:		
- Italy	€ 9,00	€ 250,95
Bank and postal deposits:		
- Italy	€ 122.747,00	€ 113.124,81
<hr/>		
Total	€ 122.756,00	€ 113.375,76

The balance represents liquidity and the existence of numerator and values at the closing date of the financial year. The actual amount of bank deposits has been verified on the basis of special reconciliation prospectuses.

D) Accrued and repayable

Measure burdens whose competence is postponed compared to the numerical and / or documentary manifestation; They shall be free from the date of payment of the relevant charges, common to two or more years, and which may be allocated over time.
The composition of the item is as follows:

Resigned active

The detail and the variation of the item under consideration are displayed:

DESCRIPTION	31:12:2022	31:12:2021
Ensurances	€ 9,00	€ 251,00
Adminitrative costs	-	€ 79,00
<hr/>		
Total	€ 9,00	€ 330,00

5 - COMMENTS ON THE MAIN LIABILITIES

A) Net asset

The provision fund, amounting to Euro 1,400, was formed upon the formation of the Association following the payment of Euro 100 by each of the 14 founding members.

Changes on the composition and consistency of net assets

DESCRIPTION	CONSIST.	ASSEGNAZ.	VARIABLES INTERVENED IN THE YEAR		RESULT	CONSIST.
	INITIAL AL 01/01/2020		INCREAS OF CAP. GRAT.	OTHER VARIABLES		FINAL 31/12/2020
I - End facility	€ 1.400,00					€ 1.400,00
VIII - Further management						

postponed	€ 104.970,00	€ 31.910,75		€ 136.881,19
IX - Advanced / Diavantage of management	€ 31.911,00	-€ 31.910,75		-€ 15.195,28 -€ 15.195,28
Total	€ 138.281,00	0	-€ 15.195,28	€ 123.085,91

D) Payments

The detail and the variation of the item under consideration are displayed:

DESCRIPTION	31:12:2022		31:12:2021	
	WITHIN	BEYOND	WITHIN	BEYOND
Paybles to suppliers:				
- entry	92		1.830	
- for bills to be received				
Deferred income and social security	3.101		5,44	
Tax debts				
- Irap	1.422		-	
- tax office	1.216		-	
Other payables:			117,44	
- different debts	10.654		-	
Total	€ 16.485,00	0	€ 1.952,88	0

6 - ECONOMIC ACCOUNT

The details of the main items and the additional information provided in art. 2427 Civil Code.

A) Income

Breakdown by activity categories:

Payments	31:12:2022	31:12:2021
Liberal Donations	328.231	213.216,63
5x1000 income	5.772	5.695,27

Total	€ 334.003,00	€ 218.911,90
A) Costs and charges from general activities	31:12:2022	31:12:2021
Purchasing, personnel and clinic management expenses	298.791	118.507,65
Logistician and coordination and travel expenses	45.650	30.291,6
Use of third-party assets	4.397	-
Depreciation	6.312	7.059,36
Total	€ 355.150,00	€ 155.858,61

The following is a summary of the expenses incurred during the financial year broken down for the management of the outpatient clinic in Kawthaung with funds transferred during 2022, the mission in Thailand and for the first months for the running of the hospital in Hargheisa in Somaliland and assistance in refugee camps.

Kawthaung Clinic - Myanmar

Clinic management expenses:		
- Medical and paramedical staff	€	53.748
- Training	€	2.062
- Medicines and material supplies	€	57.103
- Administrative management	€	4.341
- Restructuring and maintenance charges	€	302
- Utilities	€	1.800
- Cleaning costs	€	97
- Living expenses and transport	€	677
- Maintenance expenses, purchases and equipment	€	8.853
- Rental and administrative costs	€	6.779
- Bank charges	€	7.693
- Patient support	€	23.037
- International staff accomodation	€	1.717
Total	€	<u>168.208</u>

Ranong refugee assistance - Thailand

- Medical and paramedical staff	€	12.581
- Medicines and material supplies	€	13.517
- International staff accomodation	€	6.750
- Transport costs	€	5.855
- Training	€	120
- Rent and administration costs	€	467
Total	€	<u>39.290</u>

Somaliland Assistance - MAS HOSPITAL

- Medical and paramedical staff	€	56.485
- Transport costs	€	449
- Insurance	€	321
- International staff accomodation	€	3.010

- Drugs and material supplies	€	13.948
Total	€	<u>74.213</u>

C) Revenues, annuities and income from fundraising activities

	31/12/2022	31/12/2021
1. Income from participation in tenders	56.343	-
2. Income from occasional fundraising	590	-
Total	56.933	-

C) Fundraising costs and expenses

	31/12/2022	31/12/2021
1. Advertising material and consumables	7.148	-
2. Collaborator Fees	12.834	-
3. Portal for searching calls for tenders	488	-
Total	20.470	-

E) General support costs and charges

The detail and the variation of the item under consideration are displayed:

DESCRIPTION	31:12:2022	31:12:2021
Raw materials	1.045	2.243,39
Services	1.262	2.800,71
Third party benefit		1.500,00
Staff	22.138	30.750,87
Depreciation	2.453	261,48
Other costs	774	
Total	€ 27.673,00	€ 37.556,45

Taxes for the financial year

The detail and the variation of the item under consideration are displayed:

DESCRIPTION	31:12:2022	31:12:2021
Irap	1.935	1.283
Total	1.935	1.283

7 - PROPOSAL FOR DESTINATION OF THE RESULT OF EXERCISE

Members of the Societv.

The balance sheet item tested shows a management deficit of Euro 15.195 that we propose to cover by using the reserve for operating surplus carried forward.

The balance sheet summarizes all the operations carried out by the association.

Torino, 30/04/2023

For the Board of Directions

The President

F.to Daniele Reqqe

MEDACROSS Onlus

Located in Turin, Corso Re Umberto 2, Turin, Italy

Euro 1.400 fund

Registered at the Registry of the Incoming Revenue Agency - Regione Piemonte

Direction

Fiscal Code 97809930015

**Auditor report to the
Financial Statement at 31 december 2022**

Members of the Society,

I examined the financial statements at December 31, 2022, which consists of the Balance Sheet, the Management Statement and the Notes to the Financial Statements and was submitted in terms of attestation to my duties.

The budget presented to your approval has been drafted with clarity, in compliance with the legal provisions and the statute of the Association.

Synthesally, the data for the year ended 31 December 2022 are summarized in the following figures:

BALANCE SHEET

Active	€	14.206
Fixed assets	€	125.356
Current assets	€	9
Deferred income	€	139.571
<hr/>		
Loss		
Equity	€	123.086
Obligation	€	16.485
	€	139.571

MANAGEMENT STATEMENT

Revenues, income from general interest activities	€	-21.147
Revenues, income from other activities	€	2.491
Costs and expenses from fundraising activities	€	36.463
Costs and charges from financial and capital activities	€	-3.393
General support costs and charges	€	-27.673
Operating surplus/deficit before taxes	€	-13.260
Taxes	€	-1.935
Surplus/deficit for the year	€	-15.195

During the financial year I commented:

- the regular keeping of accounting and other mandatory books and documents and the correct disclosure of management facts;

- the correspondence of the financial statements with the results of the accounting records.

This activity was carried out on the basis of sample audits of the items and balances of the financial statements, assessing the appropriateness and fairness of the criteria used by the Board of Directors for the preparation of the financial statements.

During the financial year I also supervised the observance of the law, the articles of incorporation and the articles of association, the observance of the principles of sound administration and in particular the adequacy of the organizational, administrative and accounting structure adopted by the Association and its concrete Operation.

In particular:

- I have obtained from the Board of Directors information on the overall performance of the management and its foreseeable future evolution;

I have obtained the necessary information from those responsible for the various functions to evaluate the organizational structure of the Association;

- I attended the meetings of the Board of Directors, for which, on the basis of the information available, I did not detect any breaches of the law or statute, or obviously imprudent, risky transactions, potentially conflicting interests or compromising the integrity of the Social assets;

And in this regard I am referring to not having particular reliefs to formulate.

Regarding the budget, I would point out that:

- the financial statements have been drawn up in accordance with the current rules, consists of the balance sheet, the management statement and the notes to the financial statements;

- the balance sheet and financial position, as well as the management deficit, are detailed and illustrated in the documents submitted to your examination and approval, in compliance with the clear and fair representation and fairness charges required by the statutory provisions;

- the evaluation criteria followed, substantially in line with those adopted in practice, previously communicated by the Board of Directors and shared by me, are those set out in a special chapter in the supplementary note;

- the balance sheet and financial statements represent the correct summary of the results of the compulsory accounting records systematically kept and up-to-date.

Therefore, I express my support for the approval of the financial statements as at 31 December 2022 as prepared by the Board of Directors.

Torino, 30 Aprile 2023

Alberto MANNI - Legal Auditor

