



Social Report 2020





*“The good we secure for ourselves
is precarious and uncertain until it is
secured for all of us and incorporated
into our common life.”*

(Laura Jane Addams)



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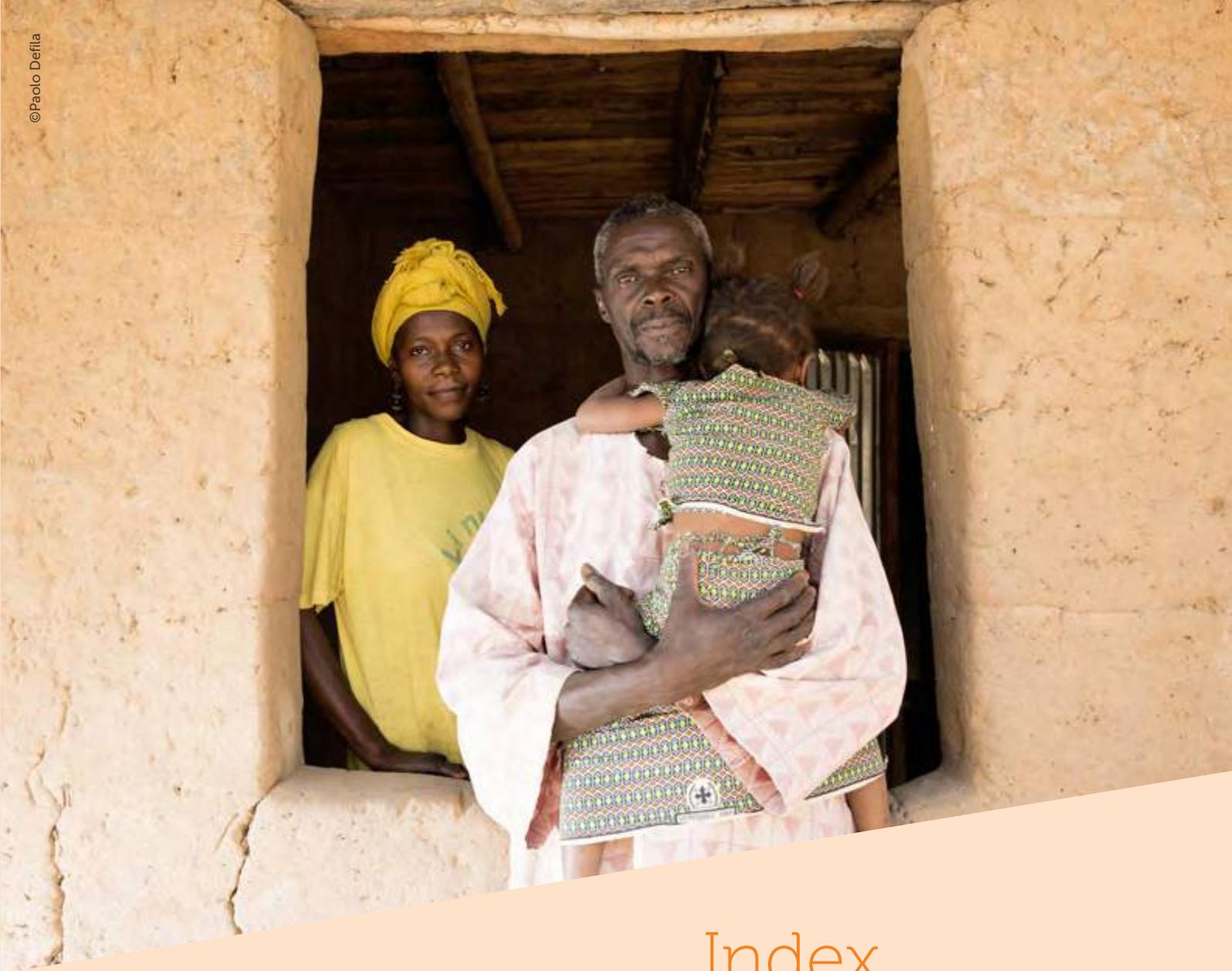
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Part 1

ABOUT US



YEARS OF LIFE



PEOPLE EMPLOYED
IN ITALY



COUNTRIES OF
INTERVENTION



ACTIVE
PROJECTS



LOCAL STAFF



EXPATRIATE
STAFF



VOLUNTEERS



VISION

ACRA believes in a world where each and every one is accountable and can contribute to a fairer and more sustainable society.

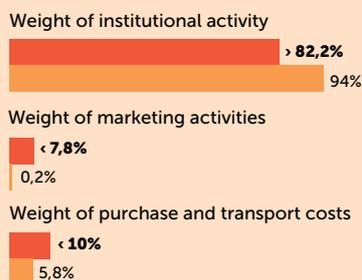


MISSION

ACRA works with people and communities to ensure them access to resources, tools and skills, so that they can become enablers of change and protagonists in fostering fair, inclusive and sustainable development.



Comparison between the usage of ACRA's 2020 funds and the benchmark set by the Italian Institute of Donation (IID)



■ Benchmark IID
■ ACRA 2020
Amounts expressed net of commercial activities





VALUES and COMMITMENT

SUSTAINABILITY

(social, environmental, economic)

ACCOUNTABILITY

(commitment, transparency, integrity)

FAIRNESS

(justice, equality, participation, inclusion)

Who we are

ACRA is a non-governmental, secular and independent organization, founded in Milan in 1968 and committed for **over fifty years** to fight poverty and foster sustainable development in Africa, Asia, Latin America and Europe.

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:

- ACRA works in **suburbs all around the world**, where challenges and obstacles to sustainable development are the greatest.

- It is committed to **protecting the environment**.
- It works in coordination with **local development policies**.
- It believes in the need for **communities and individuals** to impact on their own prospects.
- It is committed to being **accountable and transparent** vis-à-vis all stakeholders.
- It believes that **justice** must be **combined with social equity** and it works to contribute to a fairer and more sustainable balance.
- It works to **eliminate inequalities** and all forms of discrimination.

History

FIRST DECADE

1968-1978

LET'S START

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 and it will last for 18 years. **In Milan, on the 25th May of that same significant year, ACRA is born:** a secular organization self-funded by private individuals and support groups. In 1973, ACRA obtains formal recognition from the Ministry of Foreign Affairs as a Non-Governmental Organization qualified for International Cooperation.

SECOND DECADE

1978-1988

FROM AFRICA TO LATIN AMERICA

In 1984 we take 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. In 1985 ACRA crosses the ocean and lands in **Bolivia** alongside the coffee producers of Los Yungas and the campesino organizations. In 1986 a first group of aid workers settles in **Nicaragua** to build and manage an agricultural and zootechnical training institute. Finally, in 1987 the first coordination offices open in a number of countries and ACRA employs paid staff to implement and report on the development projects.

THIRD DECADE

1988-1998

ACRA AT SCHOOL

In 1988, ACRA obtains the approval from the Ministry to carry out development information and education projects: the first educational activities aimed at Italian schools and teachers are launched. 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 1992 ACRA intervened for the first time in **Cameroon** and in 1998 in **Ecuador**.

2019-2020

FIFTH DECADE

2008-2018

FOURTH DECADE

1998-2008

40 YEARS AND NEW HORIZONS

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. ACRA opens new coordination offices in Africa (**Burkina Faso** and **Tanzania**) and in Central America (**El Salvador** and **Honduras**). In 2007 a large rural electrification programme starts in Tanzania. Over the years, it will bring hydroelectric energy to 27 villages.



In 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.

IN ASIA AND TOWARDS SOCIAL ENGAGEMENT

ACRA extends its reach to Asia, particularly to **India** and **Cambodia** (2014) with interventions dedicated to the green economy. The five-year term, between 2010 and 2015, are characterized by collaborations with large European networks, international partnerships and an increasing interest in social business. During EXPO, ACRA organizes in Milan the *Social Enterprise World Forum* and adheres to the *Milan Urban Food Policy Pact* (MUFPP), the international agreement on food policies. In 2016 and in 2017, ACRA organizes the first and second edition of the *Social Enterprise Boat Camp*, an event organized entirely on boat, to discuss and exchange ideas on the topic of social business. In 2016 ACRA organizes the *Dakar Forum* to discuss about implementations for MUFPP with further ideas and projects. In 2017, the event "Raise Your Voice, Dear!" concludes **EAThink2015**, a large European project on Global Citizenship Education.

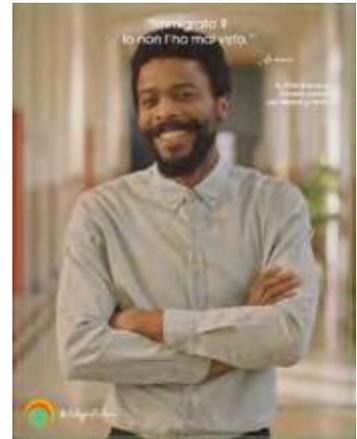
2018 FIFTY YEARS OF COMMITMENT



ACRA celebrates its 50th Birthday and 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.**

INTEGRATION FOR ALL

In 2019 ACRA launches in Italy the national campaign **#IntegrAction** to fight against unfair and discriminating representations of migration and cultural diversity.



In the same year, 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*. ACRA's first activities in **Guinea-Bissau** are launched.

A Strategic Guideline Document for the five-year period 2020-2025 is drawn up, the result of a work of comparison and a process shared between the members of the Board, the management and the staff of ACRA.

Governance

Composition of the bodies at December 2020

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

ACRA's bodies in December 2020:

- » **Board of Promoters** (8 members) and the **Board of Participants** (25 members), who appoint and revoke the components of the Board of Directors, the Ethics and Disciplinary Committee and the Board of Auditors;
- » **Board of Directors entrusted with ordinary and extraordinary business**
- » **Ethics and Disciplinary Committee** that monitors compliance with the Statute and internal regulations;
- » **Board of Auditors** that verifies the accounting and financial management as well as the compliance with Law and the Statute.

BOARD OF DIRECTORS	
Nicola Morganti	President - <i>first appointment: 2nd July 2014</i>
Elisabetta Pontello	Vice-Chairman - <i>first appointment: 16th May 2019</i>
Vittorio Biondi	<i>first appointment: 17th June 2017</i>
Valeria De Paoli	<i>first appointment: 5th December 2020</i>
Giuseppe De Santis	<i>first appointment: 17th June 2017</i>
Emilia Fumagalli	<i>first appointment: 17th June 2017</i>
Giovanni Pizzocchero	<i>first appointment: 5th December 2020</i>

ETHICS AND DISCIPLINARY COMMITTEE
Alessandro Giovannelli
Adriano Poletti
Lorenzo Brambilla

BOARD OF AUDITORS	
Mauro Benassi	President
Francesco Caccamo	
Mauro Lorini	

At the last ACRA Shareholders' Meeting of 5 December 2020, the Board of Promoters and the Board of Participants have elected the members of the Board of Directors for the 2020-2023 term of office.

No remuneration, compensation or consideration was granted during the year to the members of the administrative and control bodies, nor to associates for the related activities.

Organizational structure

Headquarter and coordination

Of the **19 STAFF MEMBERS** working in the **Milan offices (14 women and 5 men)**, 14 have a permanent contract (8 full time and 6 part time), 1 has a temporary contract and 4 have a collaboration contract for operator engaged in development cooperation projects in Italy / Europe.

Relations with the **28 expatriates** in project countries (**14 women and 14 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 Trade as FeLSA-CISL, NIdiL-CGIL, UILTEMP on 9th April 2018.

The **local staff**, consisting of **180 people**, of whom **45 are women and 135 are men**, is mainly made up of operators employed in the management of the various projects and in the local offices. Such staff shall be placed within the organisation on the basis of employment contracts drawn up and registered in accordance with local regulations.

ACRA does not have any executives.



14

WOMEN EMPLOYEES IN HEADQUARTERS

9

COORDINATING WOMEN IN COUNTRIES

ACRA offers the possibility to carry out **curricular internships** and **experiences of professional volunteering** in Italy and abroad, in compliance with the current legislation, and is always recognized an insurance coverage. In 2020, 10 volunteers were reimbursed for food and lodging costs abroad for a total of € 33,627.

During the year, several **voluntary collaborators** supported the activities of ACRA in Italy and abroad.

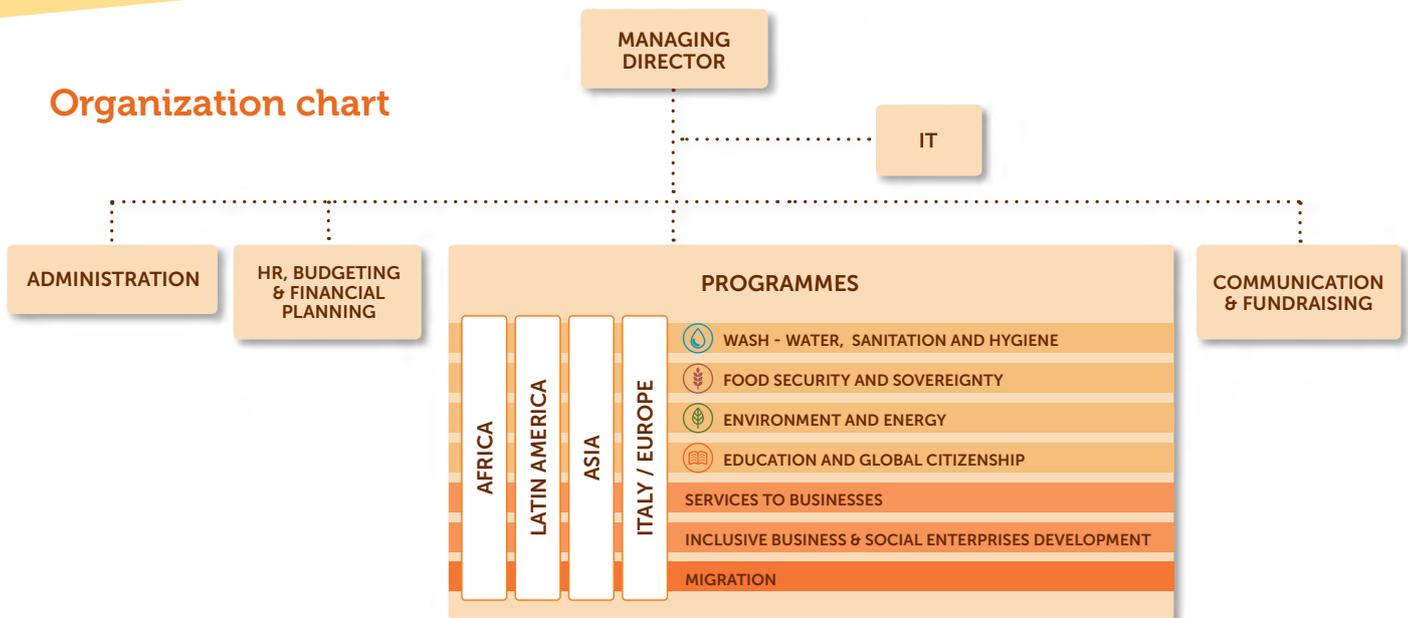
In particular:

- » **Italy:** 10 volunteers, 4 interns, 4 universal civil service volunteers, 2 interns for a total of **20 people** (14 women and 6 men).
- » **Abroad:** **10 people** (6 women and 4 men) among volunteers and interns engaged in Chad, Burkina Faso, Senegal and Ecuador.



GROSS ANNUAL EARNINGS REPORT YEAR 2020		
Employees in the headquarter		
lowest 22,820 €	highest 40,265 €	Ratio 1,76
PERSONALE ESPATRIATO		
lowest 24,000 €	highest 48,720 €	Ratio 2,03
Total ratio of headquarter's employees and expatriate staff: 2,13		

Organization chart



ACRA applies the **CCNL of the Tertiary** for its employees in the Office and the National Collective Agreement for the Regulation of Coordinated and Continuous Collaborations for the personnel working in projects, in Italy and abroad. ACRA defines the remuneration according to the **internal salary grids** that take into account the role and level of responsibility, as well as the qualifications and previous experience. For expatriate staff, allowances are paid according to destination. Each foreign branch prepares salary grids for local staff in line with the legislation of the country.



The Covid-19 emergency has brought out contradictions and problems to be faced in the short and long term, but also resources, sense of belonging and extraordinary solidarity, in each of us and in our community.

Solidarity has not stopped, indeed now more than ever ACRA has reorganized the work to continue to operate in all countries safely and respecting the rules of containment of contagion specific to each region, and at the same time directed its activities towards new services for the protection of the health of people living in the most fragile contexts.

The commitment of the organization was also that of the health protection and work of all the staff. In most cases, work has been carried out remotely and everywhere the same employment levels have been maintained as pre-emergence and without resorting to extraordinary employment measures or reductions.

*Source: COVID-19 RESILIENCE Checklist - TOOLS FOR SOCIAL CHANGE socialenterpriseinstitute.co



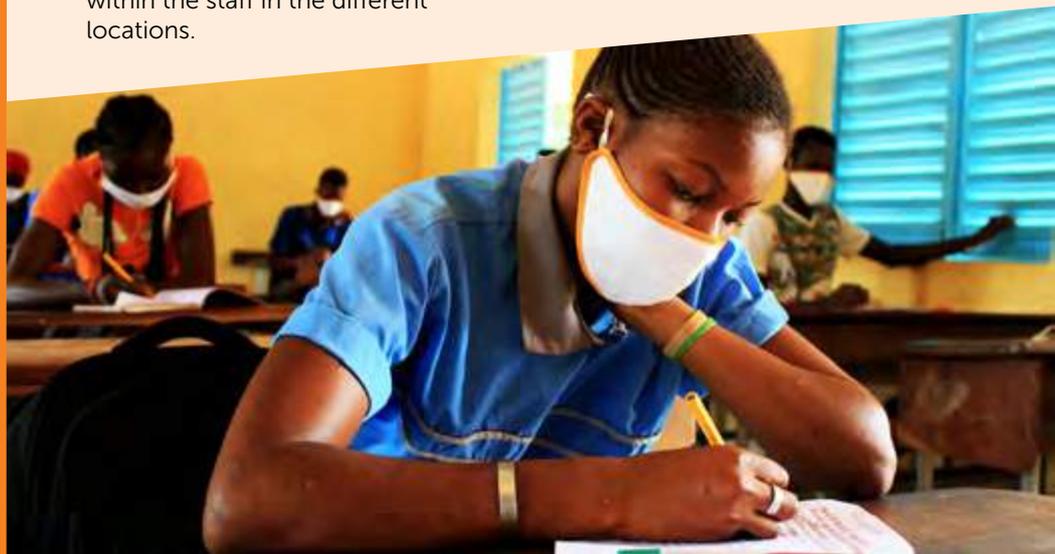
ACRA's organisational response during the health emergency

To objectively analyze and represent ACRA's response to the emergency, we report below the actions taken according to the *Covid-19 Resilience Checklist** which summarizes the actions to ensure the operation and governance of the organization during the Covid-19 emergency.

From March 2020 ACRA has:

- » Constantly monitored the indications of the government of the countries in which it operates.
- » Developed and periodically reviewed a plan of continuity of the organization.
- » Updated the referral contacts for staff and stakeholders.
- » Updated Country security plans.
- » Identified and taken action to mitigate and prevent risks.
- » Limited meetings with partners, beneficiaries and institutions and, where possible, transformed events into presence in virtual.
- » Ensure that the social mission remains at the centre of all decisions.
- » Monitored the implications of the emergency in order to ensure compliance and comply with audits and deadlines.
- » Guaranteed coordination within the staff in the different locations.
- » Guaranteed regular meetings and the Annual Meeting of the Board of Directors
- » Analyzed the existing contracts, assessing the actual ability to meet the deadlines.
- » Negotiated variants and extensions of existing contracts, where possible and necessary.
- » Verified compliance with public health guidelines for staff and operating locations.
- » Identified roles and functions that can also be performed remotely.
- » Revised policies on work from home, parental leave and working hours.
- » Guaranteed IT system support to allow remote work.
- » Regularly and transparently updated the main stakeholders, including staff.
- » Made an assessment of existing insurance and expanded insurance coverage to include the Covid-19 coverage.
- » Frequently published information on social media about the organization's operations.

La Direttrice di ACRA
Elena Scanferla





EMERGENZA CORONAVIRUS

Il tuo **5x1000**
per non lasciare
#NESSUNO
INDIETRO



Nella tua dichiarazione dei redditi,
scrivi il codice fiscale:

97020740151

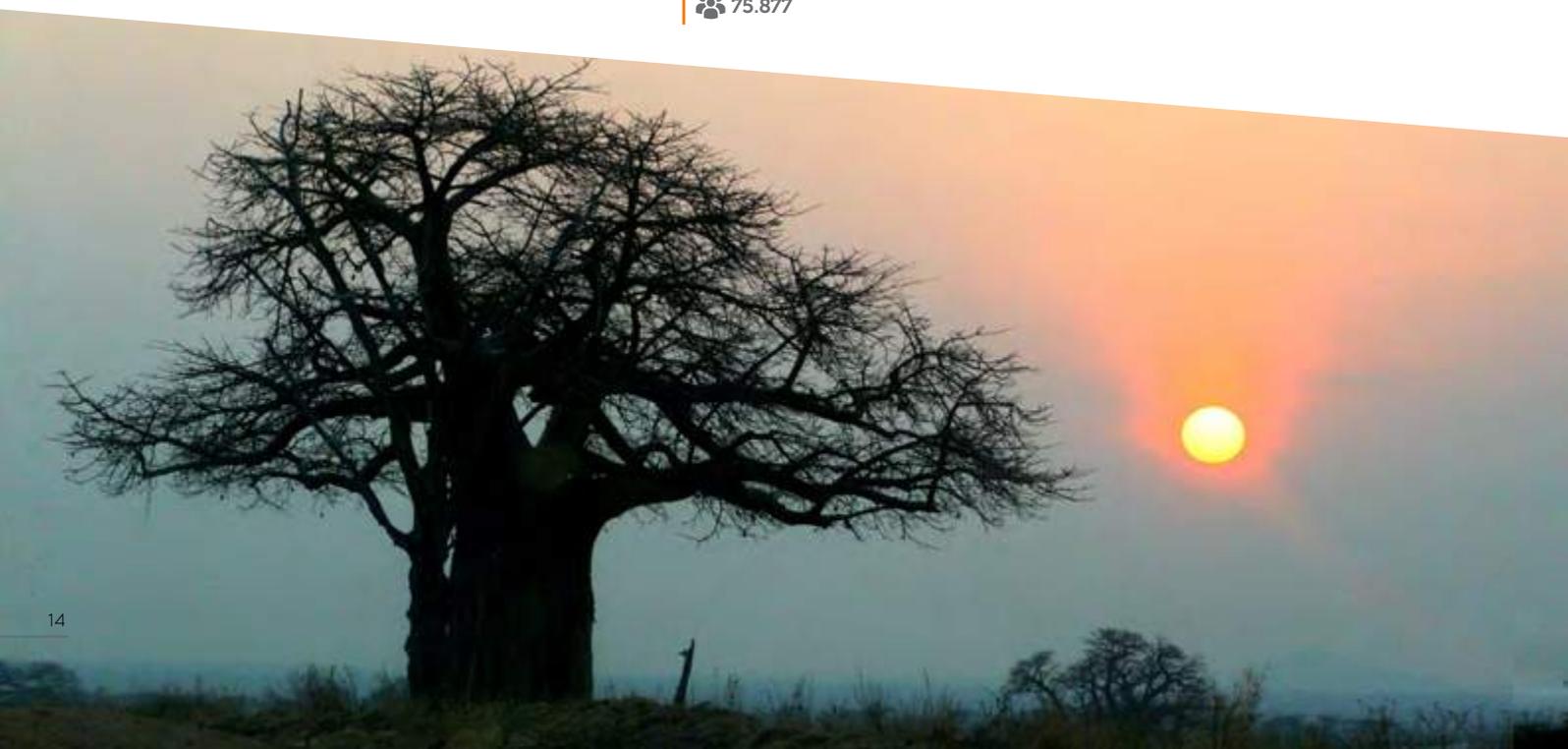
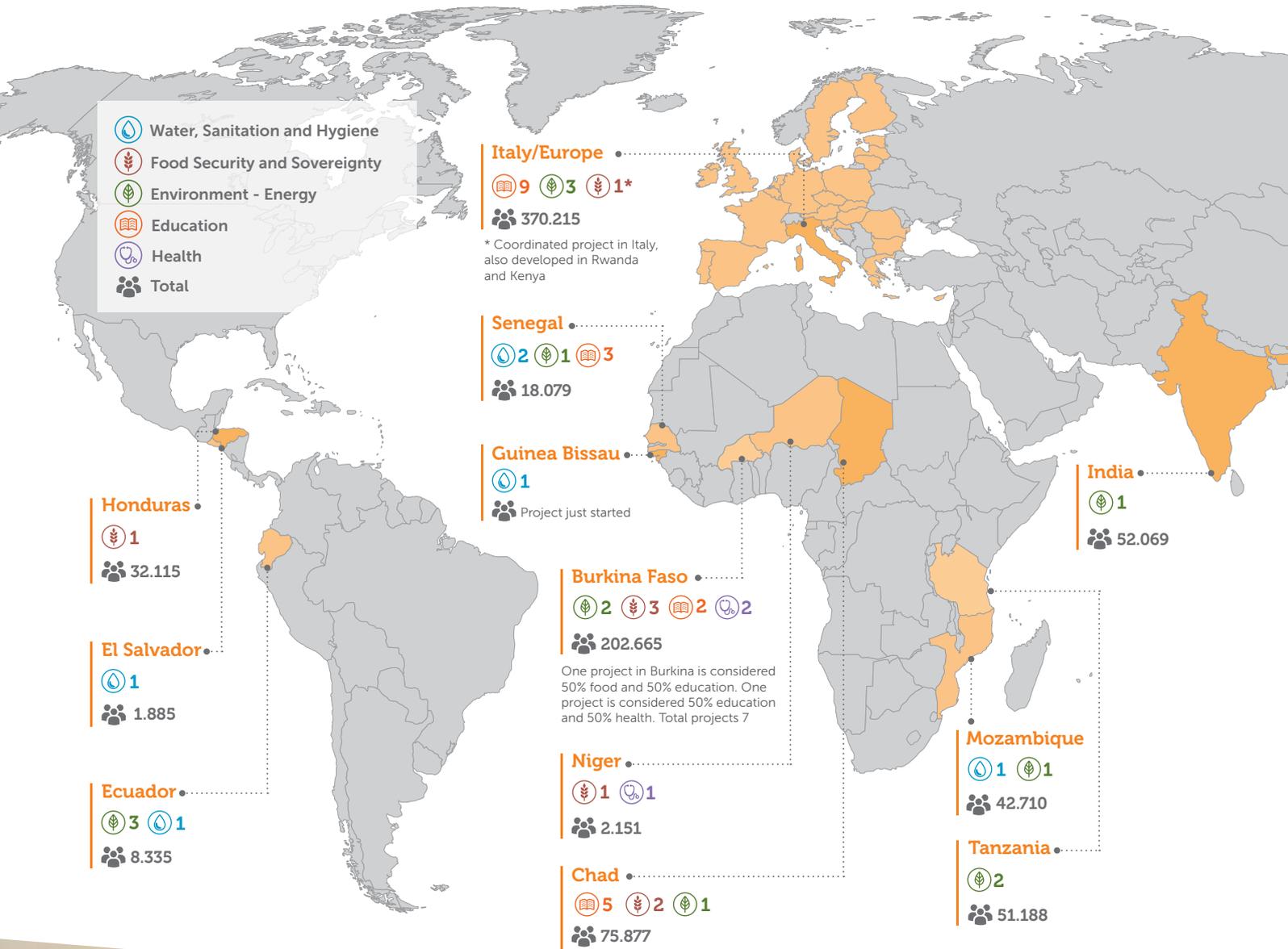


Thanking the staff, public and private institutional financiers and individual donors, who supported ACRA's commitment, we report some concrete initiatives taken in response to the health emergency.

COUNTRY	INITIATIVES	INDICATORS
ITALY	<p>#NessunoIndietro campaign to guarantee education for everyone</p> <p>Distribution of Pcs and digital devices to schools and families that have difficulties in accessing distance learning, for an inclusive and high-quality education.</p>	<ul style="list-style-type: none"> • 300 pcs and laptops distributed throughout Italy. • 9 free online Global Citizenship Education courses, available to teachers, students and families, on the main digital learning platforms and on the ACRA website.
INDIA	<p>Namma Auto Project to support tuk-tuk drivers and prevent Covid-19</p> <p>Health and safety awareness for tuk-tuk drivers and their customers.</p>	<ul style="list-style-type: none"> • 100 drivers with Covid-19 health insurance • 50 arrangements with local shops for home delivery through tuk-tuk. • 2,500 safety-trained drivers equipped with personal protective equipment and vehicle sanitation kits. • 2,500 vehicles equipped with dividers between driver and passenger.
ECUADOR	<p>Online webinars from GIRS and Euroclima+ projects for integrated and sustainable management of urban waste and environmental protection.</p>	<ul style="list-style-type: none"> • 50 participants per webinar on average, including key local actors and local authorities that explored topics such as the circular economy, solid waste management and climate change resilience.
CHAD	<p>Télé-école and security in rural villages</p> <p>Provision of solar radios and radio lessons to reach students in their homes; distribution to families of hygiene kits and recommendations to counter the spread of coronavirus, to N'Djamena, Goré, Maro, Moissala.</p>	<ul style="list-style-type: none"> • 1.500 hygiene and prevention kits distributed to households (soap, buckets, etc.) • Education through reading of stories, fairy tales, stories, lessons, via social networks and radio broadcasts (200 episodes)
BURKINA FASO	<p>Support for local health centers in the city of Ouagadougou, in the Central Region and Central-South Region.</p>	<ul style="list-style-type: none"> • Distribution to 60 local health centers of gloves, surgical masks, disinfectant gel and alcohol, complete devices for washing hands, thermometers, soap and disinfectants.
SENEGAL	<p>Water and health in the municipalities of Boutoupa Camaracounda, in Casamance.</p>	<p>Distributed:</p> <ul style="list-style-type: none"> • 34 hand sanitizing kits • 11 packages of soap • 1.800 protective masks • 4 thermometers
NIGER	<p>Progetto A vice for health with the support of CEI and the collaboration of the City of Niamey, information campaign on the behaviours to be adopted to prevent the contagion from Covid-19.</p>	<ul style="list-style-type: none"> • 80 radio broadcasts in 4 municipalities • 30 radio broadcasts on the national radio channel • 25 information posters (translated into local languages) distributed at the Niamey food markets.
MOZAMBIQUE	<p>SMS information and personal protective equipment in the city of Maputo.</p>	<ul style="list-style-type: none"> • Development of a platform for the massive sending of information SMS messages to thousands of numbers collected through an awareness-raising campaign • More than 500 masks, commissioned by local tailors and distributed to partners and staff.

Projects in the world and the beneficiaries

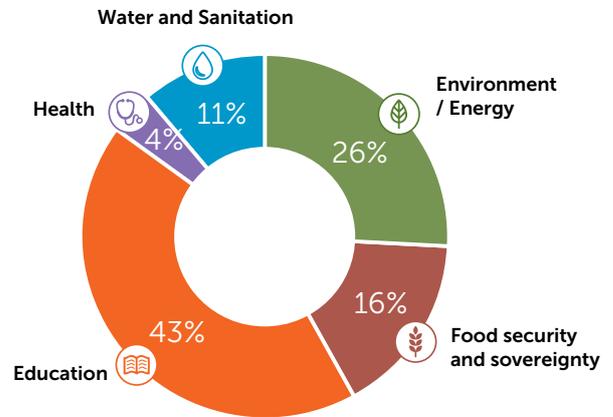
In 2020, 48 projects were implemented for 857,289 direct beneficiaries



Use of economic resources 2020

DISTRIBUTION BY THEMATIC AREA

Water and Sanitation	1,065,723.30 €
Environment / Energy	2,538,277.82 €
Health	426,550.39 €
Food security and sovereignty	1,534,847.58 €
Education	4,126,134.34 €
Total	9,691,533.43 €

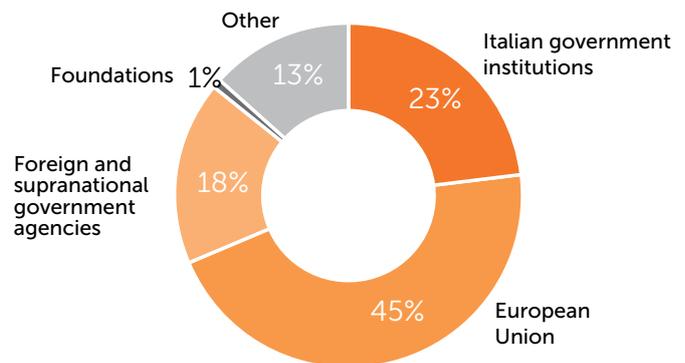
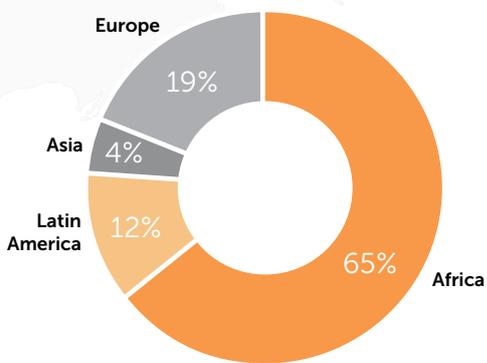


DISTRIBUTION BY GEOGRAPHIC AREA

Africa	6,283,084.48 €
Latin America	1,135,328.48 €
Asia	455,150.07 €
Europe	1,817,970.40 €
Total	9,691,533.43 €

TOTAL SOURCES OF FUNDS 2020

European Union	4,357,086.96 €
Italian government institutions	2,255,305.33 €
Foreign and supranational government agencies	1,687,227.23 €
Foundations	111,712.78 €
Other	1,280,201.13 €
Total	9,691,533.43 €



Donors

MAJOR PUBLIC AND PRIVATE DONORS 2020

THEMATIC area	COUNTRIES	DONORS
	ECUADOR EL SALVADOR GUINEA BISSAU MOZAMBIQUE SENEGAL	AICS (Agenzia Italiana per la Cooperazione allo Sviluppo)
		European Union
		Charity Water
		WAMI - Water With A Mission
		AACID (Agencia Andaluza de Cooperación Internacional para el Desarrollo)
	BURKINA FASO CHAD HONDURAS ITALY/EUROPE NIGER MULTI-COUNTRY (Italy, Kenya, Rwanda)	AICS (Agenzia Italiana per la Cooperazione allo Sviluppo)
		European Union
		AFD (Agence Française de Développement)
		FAO
		OIM (Organizzazione Internazionale per le Migrazioni)
	BURKINA FASO CHAD ECUADOR INDIA ITALY/EUROPE MOZAMBIQUE SENEGAL TANZANIA	AICS (Agenzia Italiana per la Cooperazione allo Sviluppo)
		European Union
		European Union - ARCHIPELAGO Programme
		European Union - Euroclima+ Programme
		European Union - SWITCH
		GIZ (Die Deutsche Gesellschaft für Internationale Zusammenarbeit)
		Fondazione Cariplo
		REA - Rural Energy Agency
	BURKINA FASO CHAD ITALY/EUROPE SENEGAL	AICS (Agenzia Italiana per la Cooperazione allo Sviluppo)
		European Union
		OIM (Organizzazione Internazionale per le Migrazioni)
		UNHCR
		Fund for Refugee Initiatives
		MISEREOR
		Coopération Suisse
		Cooperazione Internazionale del Principato di Monaco
		Fondazione Cariplo
		Fondazione UBI - Banca Popolare Commercio e Industria ONLUS
		Comune di Piacenza
		Regione Emilia Romagna
		Impresa Sociale Con i Bambini
STMicronics Foundation		
	BURKINA FASO NIGER	European Union
		Chiesi Foundation
		CEI (Conferenza Episcopale Italiana - Fondi 8x1000 Chiesa Cattolica)



ACRA's membership of networks and consortia

ACRA is member of: **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**, **RWSN** (The Rural Water Supply Network).

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 that since June 2020, joins Migeneration-Net, a network promoted by the City of Milan.

Voluntary contributions





Part 2
**SOCIAL
REPORT**





Main areas of intervention

- 
Water, Sanitation and Hygiene (WASH)
 Access, shared management of water resources, basic sanitation, hygiene education
- 
Environment and Energy
 Sustainable management of natural resources, rural electrification, sustainable waste management, green economy, awareness-raising campaigns and actions to combat climate change
- 
Food security and sovereignty Access to food, agroecology, and food policy
- 
Education Universal, fair, and inclusive quality education

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 promoting sustainable consumption practices.

ACRA adopts a model of "contextual cooperation" which involves adapting its activities to the needs expressed by the context of intervention

and local specificities within the framework of priorities defined by the International Development Agendas.

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 believes that sharing a **participatory approach** is an essential element in the pursuit of the mission, and includes these principles and guidelines in its intervention model:

- » Human Rights Based Approach
- » Empowerment of communities
- » Participation in local development plans
- » Active and conscious participation of civil society actors and citizens
- » Social enterprises
- » Innovation
- » Multi-stakeholder partnership
- » Integrated approach to the sustainable use of natural resources



Below will be presented the **main areas of intervention** and some of the indicators achieved during the year 2020.

Water, Sanitation and Hygiene



WASH (Water, Sanitation and Hygiene): drinking water for everyone, adequate basic sanitation and constant hygiene education



ACCESS TO WATER



BASIC TOILET



HYGIENE EDUCATION



PARTICIPATORY MANAGEMENT OF WATER RESOURCES



Significant indicators achieved in 2020



Ecuador

- > **291 families** of peasant indigenous communities and 3 schools (**2,188 people** in total) have had access to drinking water thanks to the rehabilitation and infrastructural upgrading of **4 aqueducts** in the Tungurahua Province and to domestic connections



El Salvador

- > **90 students** and **135 inhabitants** of the communities of the municipality of San Marcos were trained and made aware of issues related to the environment, water, hygiene and sanitation and the correct use of water resources.
- > **1,600 students** from three schools have benefited from infrastructure for access to water and sanitation.
- > Elaborate **Water Security Plans (PSA)** for the two drinking water systems of the municipality of San Marcos (about 63,200 inhabitants).



Mozambique

- > Creation and activation of an **IT platform for monitoring environmental services (MOPA)** - Participatory Monitoring tool of water, sanitation and drainage services) for the use of citizens for the use of services related to hygiene and public health.
- > Improvement of the operational capabilities of the **WSD (Water and Sanitation Department)** of the Municipality of Maputo through the implementation of training courses on the use of the MOPA system, rehabilitation of the control room, supply of computer equipment (optical scanners and Qrcode), surveying, etc.

- > Carried out a presentation of the MOPA system that has reached **42,568 citizens**, which in a perspective of active citizenship in the processes of spatial planning, are now able to report any breakdowns and inefficiencies.







O que é o MOPA?

MOPA é uma plataforma moçambicana para monitoria participativa da prestação de serviços urbanos, utilizada pelo Município de Maputo.

Como usar o MOPA?

Qualquer cidadão pode reportar problemas relacionados ao **LIXO** e **SANEAMENTO**, através do seu telemóvel, discando **+311#**, usando o aplicativo móvel, ou a partir de site www.mopa.co.mz.





Food security and sovereignty

Guarantee quality access to healthy and nutritious food, put those who produce, distribute and consume, at the center of agrifood systems and policies oriented towards sustainable models from an ecological, social and economic point of view



*37 people reached in Rwanda and Kenya thanks to a project to reduce food waste



ACCESS TO FOOD



AGROECOLOGY



FOOD POLICY

Significant indicators achieved in 2020



Burkina Faso

- > **1,878** agricultural producers (belonging to 16 unions), of which **1,189** women, have become partners of the social enterprise Ke du Burkinabé which markets local and processed horticultural products.
- > **17,885** producers of soya cheese, roasted sesame, honey, baobab flour and shea butter have improved their skills and productivity of selected value-added supply chains that allow sustainable management of the Biosphere Reserve W.



Italy, Rwanda and Kenya

- > Created **1 e-learning platform on food waste** to be used by the municipalities of Kigali (Rwanda) and Nairobi (Kenya) through the exchange of experiences with the City of Milan (Italy) and within the MUFPP (Milan Urban Food Policy Pact).



Chad

- > **3** urban areas for the cultivation of fruit and vegetable products included in the N'Djamena municipal planning plans as horticultural areas.
- > **600** agricultural kits, seeds and fruit trees distributed during the horticultural campaign promoted in the town of N'Djamena.



Niger

- > **3** milk and honey collection, processing and marketing centres in the municipalities of Tamou, Makalondi and Torodi.
- > Created **6** chain unions bringing together the 16 milk and honey producer groups.
- > **24** women (three representatives from each of the milk producers' cooperative societies) received training in the techniques of using and processing the milk and honey processing sub-products (pasteurised fresh milk, cheese, use of honey residues and beeswax).



Ecuador

- > **686** small producers of vegetables, dairy farmers and guinea pigs, and their families, for a total of **3,087** people (51% women, 49% men) were involved in training activities on techniques and strategies to adapt to climate change (e.g. improvement of soil, nutrition and animal health, diversification of kitchen gardens, reuse of agricultural residues, protection of water sources in mountain areas, etc.).



Environment and Energy



Sustainable management of natural resources, rural electrification, sustainable waste management, green economy, raising awareness and action to combat climate change



168,102

beneficiaries reached in Ecuador, Senegal, Burkina Faso, Chad, Mozambique, Tanzania, India, Italy and Europe in 2020



NATURAL RESOURCE PROTECTION



RURAL ELECTRIFICATION



SUSTAINABLE WASTE MANAGEMENT



GREEN ECONOMY



Significant indicators achieved in 2020



Burkina Faso

- > **586** hectares of land re-wooded with local species such as karité, baobab, néré.
- > Draft of a voluntary **code of conduct** on sustainable production and consumption practices for agri-food companies associated with FIAB (National Federation of Agro-Food Industries) and the Burkinabé Chamber of Commerce.
- > **79** teachers and **618** students (of which 60% girls) participated in the "Jerry School" program aimed at using NTIC (New Information and Communication Technologies) for the **recovery of computer equipment**.



Ecuador

- > Establishment of a real, fair and transparent tariff for the **management of municipal waste**. The system has been tested and validated in 7 pilot municipalities and spread nationally.
- > Elaborated a proposal for the inclusion of the concept of "**climate change**" in the strategy of the "Management Fund of Parámo", a financing mechanism that supports actions of productive strengthening and nature conservation in the province of Tungurahua.
- > **291** representatives of **indigenous and peasant organizations** (including 100 women and 191 men) of Tungurahua trained in environmental leadership and climate change, social water management, gender equality.
- > **1,370** children (of whom 665 are girls and 705 are boys) have acquired knowledge of the conservation of the parámo ecosystem and natural resources through environmental education programmes.
- > A proposal for a provincial law for the protection of the parámo ecosystem and water sources was drafted in a manner participated by local governments, Water Parliament, indigenous organizations and peasants.



Senegal

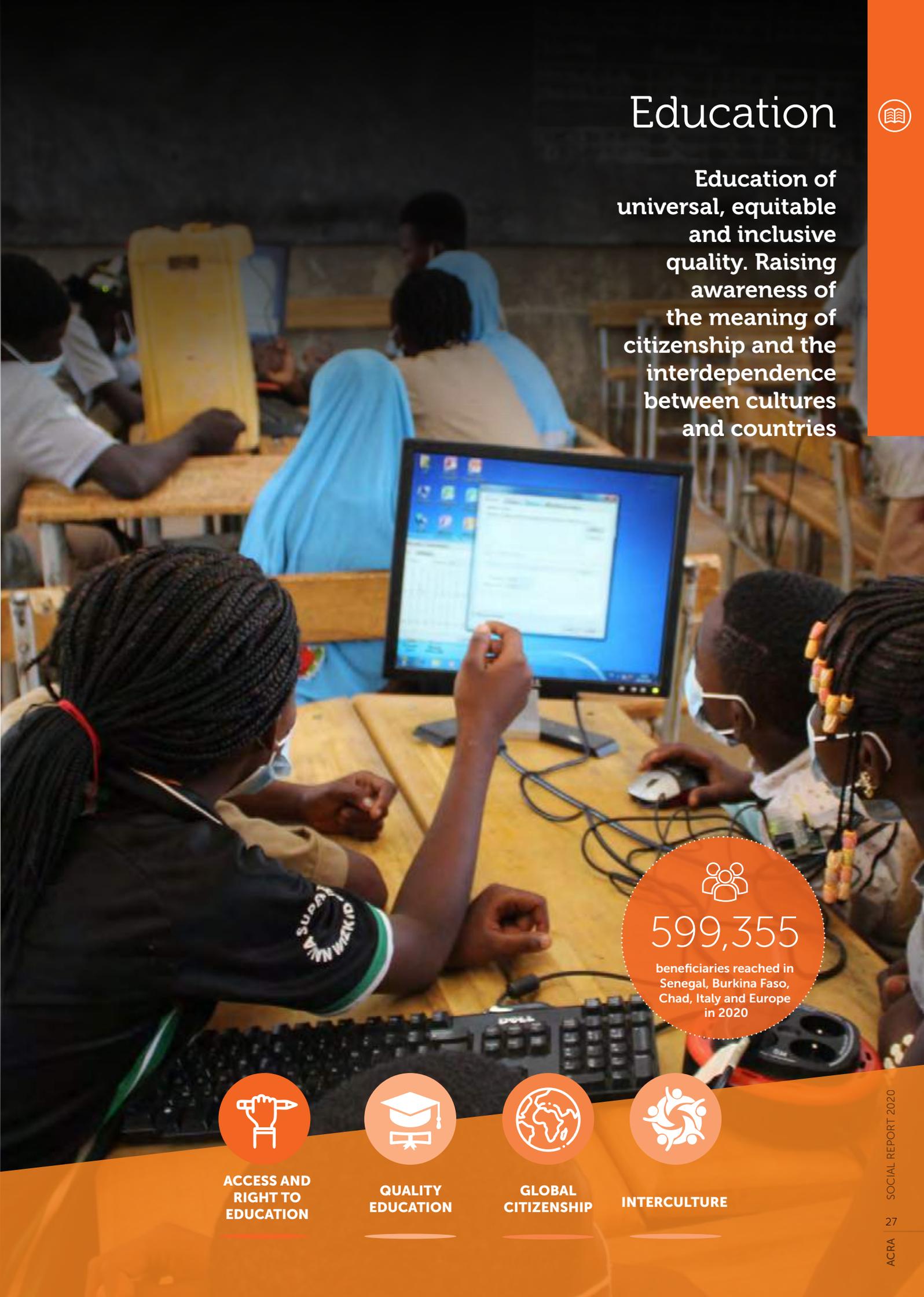
- > **178 women** (Energy Service Agents - ASEE) received theoretical and practical technical training on the use, operation and maintenance of solar energy devices (solar lamps, mini solar power plants and solar pumps).



Education



Education of universal, equitable and inclusive quality. Raising awareness of the meaning of citizenship and the interdependence between cultures and countries



ACCESS AND RIGHT TO EDUCATION



QUALITY EDUCATION



GLOBAL CITIZENSHIP



INTERCULTURE

Significant indicators achieved in 2020

Burkina Faso

- › **5,737** women and **3,664** men made aware of the importance of family planning thanks to the so-called «marital schools».



- › **8,540** teenagers and young people (60% girls and 40% boys) participated in a SSRAJ education program (Reproductive Health of Adolescents and Youth).



Chad

- › Support for the **payment of tuition fees** for the 239 students from the Beureuh and Timberi Lyceums.
- › Sports and recreational activities for the **integration of 464 children with disabilities** in the schools of Goré, Maro, Haraze thus making the school a protected environment and accessible to all children.



- › Completed school **rehabilitation courses for 690 students** (600 primary school and 90 secondary school).

- › Constitution of **4 «rights club» schools** to raise awareness among students about the rights of girls and the importance of a climate of peace at school.

- › **149** religious and village representatives, local authorities, civil society organisations participated in training on the prevention of sexual and gender violence (SGBV)



Senegal

- › **520** young people and migrants on return (50% women) trained in vocational courses and computer literacy; **29** micro-enterprises of young people, women and migrants on return financed; **20** returning migrants and their families followed a psychosocial support programme.

- › **More than 1,000** people are aware of the **risks of irregular migration**, existing local opportunities, the dissemination of official information and the deconstruction of life stereotypes in Europe.

SEI SENE-GALESE VIVI IN ITALIA?

STIAMO CERCANDO PROPRIO TE!

Raccontaci la tua esperienza di viaggio e di integrazione nel Paese in cui ti trovi

ACRA sta selezionando Testimoniati per diffondere in Senegal informazioni sull'esperienza della migrazione in Europa

SE SEI INTERESSATO SCRIVI A:
rosellazeminio@acra.it o info@acra.it oppure contattaci al numero 02.27000296 entro il 10 marzo 2020

Info su: www.acra.it/testimoniatsenegal



Italy/Europe

As part of the *Food Relations* project:

- › Published in 5 languages (Italian, English, German, Greek, Spanish), the final research on **good practices of inclusion of foreign citizens** from food as a means of integration and intercultural dialogue.

- › An international seminar was held in Brussels, involving European institutions, local authorities and civil society organisations interested in enhancing food as a means of integration.

- › More than 278,000 European citizens reached by a communication campaign and dissemination of the video-documentary "Not Just Food", which tells of positive experiences of people involved in integration and social inclusion focusing on the role of food and its intercultural value.

- › The New Roots project has been selected as best practice by the European Union and among the 5 best "CIVIC ACTION" classified out of 200 identified by Fondazione Italia Sociale.

- › **10 new European cities** join the Migrantour network promoting intercultural tourist routes.

- › Production and printing of a Decalogue of Good Environmental Practices designed by pupils at a primary school in Settimo Milanese.

- › Realization of a video for the exchange, at an international level, of good practices of consumption and responsible production (presented by the City of Piacenza at the Milan Food Policy Pact Award 2020).



Main active projects 2020

	THEME	SDGs	TITLE	DURATION	VALUE €	EXPENDITURE 2020 €	FUNDING
BURKINA FASO		1, 5, 8	Innovative social enterprises and migrants' participation for social inclusion in Burkina Faso	38	701,166*	246,816	AICS
		2, 5, 12	EWA-BELT: Linking East and West African farming systems experience into a BELT of sustainable intensification	48	589,250* **	995	UE
		1, 2, 5, 15	Improving the Framework Conditions for The Sustainable Management of the Nature Reserve in the W-Arly-Pendjari Region at Local and National Levels	24	1,004,666	566,972	GIZ/UE
		11, 12	Less waste, more opportunities: the green economy at the service of SMEs in Ouagadougou	40	1,333,348	419,886	UE
		3, 5	Population Programme. Health services, civil status book and CSOs for the social promotion and rights of women and children	36	3,157,548	832,675	UE
		1, 8, 10	Strengthening youth employment and entrepreneurship to reduce the risks of irregular migration in the Centre-East region (JEM-Centre Est)	10	68,565	60,677	IOM (International Organization for Migration)
		3, 5	A Safe Care Network for Every Child and His Mother	24	78,752	-	Chiesi Foundation
Total expenditure 2020 Burkina Faso				2,128,020			
CHAD		1, 8, 10	Inclusive development program for reception areas in eastern Chad (DIZA-EST)	48	2,892,652*	486,696	UE/AFD (Agence Française de Développement)
		2, 10	Inclusive urban food security gardens in the city of N'Djamena	18	600,000	141,818	AICS
		8, 12	SMEs and Professional Centres together to promote green and decent work opportunities in Chad	24	599,700	128,864	UE - Programma ARCHIPELAGO
		4, 5, 10	Education, child protection and monitoring of people with special needs (PBS) for refugees and host population living in the Goré Region	12	515,084	463,726	UNHCR
		4, 5, 10	All for girls' schooling: improving the quality of education, access to schooling and attendance of children, especially girls	17	81,175	22,552	Fund for Refugee Initiatives
		5, 10	The challenge for the neglected crisis in Chad: civil society organisations fight against gender-based violence	60	5,833,806	474,002	UE
		4, 5, 10	Quality schools for all in Chad	36	290,000	7,674	MISEREOR
4, 5, 10	A safe school environment and quality education for Chadian girls	18	177,894	123,496	Coopération Suisse		
Total expenditure 2020 Chad				1,848,827			
ECUADOR		11, 15	Improvement of the municipal service of integrated and sustainable solid waste management and implementation of public policies concerning the GIRS	42	1,165,000*	67,642	UE
		2, 13	Andean Resilience: strengthening small-scale agricultural production in areas vulnerable to climate change in the sierra between Ecuador and Peru	24	1,054,345	295,743	UE - Programa Euroclima+/GIZ
	6, 13, 15	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	770,143	144,286	UE	
		3, 6	Water Access Program in Tungurahua Province - Ecuador	19	90,500	45,005	WAMI (Water With A Mission)
Total expenditure 2020 Ecuador				552,676			
EL SALVADOR		3, 6, 13	Agua Futura - Training and research on monitoring the quality and quantity of water resources and related psychosocial aspects in El Salvador and Guatemala	32	329,724*	183,033	AICS
Total expenditure 2020 El Salvador				183,033			
GUINEA BISSAU		1, 2, 3, 6	Improvement of the living conditions of the populations of the islands of Bolama, Galinhas and Soga through an integral and sustainable development model	60	283,730*	13,137	UE
Total expenditure 2020 Guinea Bissau				13,137			
HONDURAS		2, 8	Regional network for the support of associations of small coffee producers (Café y Caffè Programme)	18	267,660*	249,403	AICS
Total expenditure 2020 Honduras				249,403			
INDIA		1, 5, 8, 11, 12, 13	Switching to a sustainable auto-rickshaw system: triggering sustainable lifestyles and poverty reduction in urban India	51	1,554,742	455,150	UE-SWITCH
Total expenditure 2020 India				455,150			

	THEME	SDGs	TITLE	DURATION	VALUE €	EXPENDITURE 2020 €	FUNDING
ITALY / EUROPE	📖	2, 8, 10, 17	Food Relations. Sustainable practices of integration and social inclusion of newcomers based on food as a key medium for intercultural dialogue	24	772,797	514,623	UE
		4, 8, 10, 17	NEW ROOTS – Migrantour intercultural walks building bridges for newcomers' active participation	24	790,086***	621,486	UE
		5, 8, 10, 17	COPE and HOPE. Practical approaches fostering social integration of TCN women victims of trafficking	24	432,473	41,734	UE
		4, 12	Score a goal for Sustainability. Educational Pathways and Best Practices in Global Citizenship Education for Primary and Secondary School Students	10	12,000	6,683	Fondazione UBI BPCI onlus
		4, 12	Between body and territory: promoting healthy lifestyles between children and families in kindergartens and primary schools	38	36,000	774	Comune di Piacenza
		4, 12	The food I choose, the future I want	8	7,500*	6,959	Regione Emilia Romagna
		4	Connected young people: a technology education project	42	56,750*	13,722	Impresa Sociale Con i bambini
		4, 10	#WeareAllConnected. Education support tools for Covid-19 post-emergency	12	92,618	23,542	STMicroelectronics Foundation
		8, 10	The Aging African Diasporas. Perspectives from Lombardia	36	7,000*	6,090	Fondazione Cariplo
		4, 13	Marching for climate - Youth and local authorities against climate change	22	61,988*	28,551	AICS
	🌿	12, 13, 15, 17	Food Wave - Empowering Urban Youth for Climate Action	48	449,763*	34,483	UE
		8, 10, 12, 13	Freedom up - inclusive policies and practices of sustainability and participation in the Libertà district of Monza	32	200,000	32,617	Fondazione Cariplo
	Total expenditure 2020 Italy/Europe					1,331,262	
MOZAMBIQUE	🌿	6, 11	SUB-URB Support for the sustainable and inclusive growth of Maputo's southern areas of the region	36	369,108*	99,650	AICS
		6, 11	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	488,711*	116,103	UE
	Total expenditure 2020 Mozambico					215,752	
NIGER	🌿	1, 2, 5, 8, 12	Milk & Honey: two high value-added supply chains as a response to food and economic insecurity in urban and rural areas in Niger	40	580,851*	169,122	AICS
		3, 6	A voice for health	3	9,886	9,886	CEI (Conferenza Episcopale Italiana)
	Total expenditure 2020 Niger					179,008	
SENEGAL	💧	6	Water Supply Networks in Camaracounda Municipality (Basse Casamance)	18	827,061	638,889	Charity Water
		6	Rehabilitation of distribution systems for sustainable access to healthy and quality water in 6 villages in the region of Sedhiou, Casamance, Senegal	12	220,185**	32,308	AACID (Cooperazione andalusa)
	🌿	5, 7, 8	Social and economic development of women through renewable energy in Casamance, Senegal - DESFERS	60	415,470*	83,373	UE
	📖	8, 10	DIASPORA IN ACTION - Mobilized Senegalese diaspora for awareness raising on irregular migration	18	278,670	91,729	UE
		5, 8, 10	Starting from young people: promoters of local development and conscious migration	43	1,997,698	807,426	AICS
		4, 10	PEEPITE - Parents teachers and students for the inclusion of all at school	24	350,000**	-	Coop. Internazionale del Principato di Monaco
Total expenditure 2020 Senegal					1,653,726		
TANZANIA	🌿	7, 15	Hydroelectric Energy for 20 Isolated Rural Villages in the Ludewa District, Tanzania	63	7,568,677***	11,520	UE
		7, 15	Connection of users of the Lugarawa hydroelectric project in Njombe district	32	1,500,000***	169,542	REA - Rural Energy Agency
	Total expenditure 2020 Tanzania					181,061	
MULTI COUNTRY	🌿	1, 11	Exchange of knowledge and experiences between Milan Municipality (Italy), Nairobi City County (Kenya) and Kigali (Rwanda) for the design of an action plan related to food waste reduction and management	12	68,073	59,443	FAO
		Total expenditure 2020 Multi-Country					59,443



The total value of the interventions includes the monetary quotas, the contributions valorized volunteers and the donations in kind managed by ACRA and its partners
 * ACRA and its partners' share (where ACRA is not the project leader) - ** Project financed in 2020 but starting in 2021
 *** Project formally closed but with activities that continued in 2020



Part 3

**ANNUAL
FINANCIAL
STATEMENTS
2020**



Independent Auditors' report



Tel: +39 02 58.20.10
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

Opinion

We have audited the accompanying financial statements of Fondazione Acra, which comprise the statement of financial position as at December 31, 2020, the statement of 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, 2020, 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.

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.

Other matters

This report is not issued under any legal requirement, since for the year ended as at December 31, 2020 the audit pursuant to article 2477 of the Italian Civil Code has been performed by a subject other than this audit firm.

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.

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, Bologna, Brescia, Cagliari, Firenze, Genova, Milano, Napoli, Padova, Palermo, Roma, Torino, Verona.

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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
BDO Italia S.p.A., società per azioni italiana, è membro di BDO International Limited, società di diritto inglese (company limited by guarantee), e fa parte della rete internazionale BDO, network di società indipendenti.



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 15, April 2021

BDO Italia S.p.A.
Signed in the original by
Paolo Beretta
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 2020

Assets

	2020	2019
Total fixed assets	34,295	31,875
Fixed assets	7,942	7,522
Financial assets	26,352	24,352
Total current assets	20,241,299	25,228,399
Total Accounts receivables	16,078,578	22,351,904
<i>Credits for projects financed by institutional bodies</i>	<i>11,483,097</i>	<i>15,235,215</i>
<i>Credits for projects financed by private bodies</i>	<i>1,927,577</i>	<i>3,473,589</i>
<i>ACRA's committed contribution</i>	<i>2,230,516</i>	<i>2,880,053</i>
<i>From local partners</i>	<i>381,326</i>	<i>623,885</i>
<i>Receivables from clients</i>	<i>36,627</i>	<i>101,273</i>
<i>Other receivables</i>	<i>19,435</i>	<i>37,888</i>
Total current assets	4,162,720	2,876,495
Deferred income	3,965	22,896
TOTAL ASSETS	20,279,558	25,283,169

Liabilities

	2020	2019
Total shareholders' equity	102,002	100,770
Shareholders' equity	1,233	122
Institution's endowment fund	770	648
Tied-up assets	100,000	100,000
Provision for risks and charges	100,000	0
1) Fund for unforeseen	100,000	0
TFR (Italian end-of-working-relationship fund)	104,936	83,233
Debts	19,950,816	24,975,219
Total program advances	19,827,960	24,225,031
Due to banks	7,226	624,232
Due to suppliers	56,040	71,640
Fiscal and social debts	31,193	29,988
Due to workers	13,124	11,284
Others debts	15,272	13,045
Accruals and Deferred liabilities	21,804	123,947
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	20,279,558	25,283,169

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





Income

	2020	2019
Total income for projects and from campaigns	9,691,533	9,367,976
From Italian government agencies	2,255,305	1,520,150
From the European Union	4,357,087	4,065,264
From foreign government agencies	1,101,943	673,949
From supranational agencies	585,284	1,660,544
Projects funded by Private Foundations	111,713	799,592
Projects funded by other donors	1,280,201	648,477
Income from overseas offices	15	4,538
Income from commercial activities	87,129	232,492
Others income	595,976	584,532
TOTAL INCOME	10,374,654	10,189,538

Expenses

	2020	2019
Total expenses for projects	9,691,533	9,367,976
From Italian government agencies	2,255,305	1,520,150
From the European Union	4,357,087	4,065,264
From foreign government agencies	1,101,943	673,949
From supranational agencies	585,284	1,660,544
Projects funded by Private Foundations	111,713	799,592
Projects funded by other donors	1,280,201	648,477
Expenses of the overseas offices	4,964	17,922
Expenses from commercial activities	55,959	222,788
Other expenses	620,965	580,730
TOTAL EXPENSES	10,373,421	10,189,417
Profit/loss for the period	1,233	122

Partnership with the private sector

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**.

We thank all the companies, foundations and banks:

STMicroelectronics Foundation

Artelia Foundation

WAMI - Water With A Mission (B-Corporation)

Chiesi Foundation Onlus

Seminario Permanente Luigi Veronelli (SPLV)

Banca Mediolanum

Fondazione Mediolanum Onlus

Dox-al Italia S.p.A

Slopline

B.Simo (artist)

GAMA

Banca Euroimmobiliare

Elleromano

L'Orso Poeta - Daelli Arte e Gioco (shop)

La Factory (boutique)



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, BANCO BPM, IBAN: IT37C050340170600000009075
- **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

TAX BENEFITS - For donations made in 2020

ACRA is an **NGO** (Non-governmental Organization) recognized under the law n. 49 of 26/02/1987 and the subsequent law n.125 of 11/08/2014; a **non-profit organization** (Non-profit Social Utility Organization) under the D. Lgs. n. 460/97; depending on the regulations applied to donation, the facilities provided are different. The private person or the company that makes a donation can decide the tax treatment to benefit from, remembering that: the tax benefits are not cumulative with each other and the cash donations are not part of any facility.

For more information on the deductibility of donations visit: sostieni.acra.it



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#ACRA

