

2023.



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**2022  
Non-financial  
statement**

24 May 2023

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# 1. Methodological note

Italian Legislative Decree No. 117, namely the Third Sector Code, came into force in August 2017, making it compulsory for certain Third Sector Entities (Enti del Terzo Settore - ETS) to draw up and publish non-financial statements. This year is the first time that a non-financial statement for the Fondazione OFM Fraternitas is being drawn up. It will be prepared on an annual basis, adopting the following as its main general references:

- Italian Ministerial Decree of 4 July 2019 "Adoption of the Guidelines for drafting Third Sector Entity non-financial statements";
- "Principles of Non-financial Reporting (2001)", drawn up by the Gruppo di Studio per il Bilancio Sociale (GBS);
- "Guidelines for drawing up a non-financial statement for Volunteer Support Services (CSV)" (2004), proposed by CSV.net.

# 2. Identity

## 2.1. LEGALI DETAILS

Fondazione OFM Fraternitas ONLUS  
Tax code 96429180589  
Registered Office Via Santa Maria Mediatrice  
25, postcode 00165, Rome

## 2.2. ABOUT US

The Fondazione OFM Fraternitas ONLUS

(hereinafter FOFMF) is a charitable organisation that supports solidarity projects all over the world. Established as an agency of the Order of Friars Minor to respond more effectively to the growing need for solidarity expressed in our times, FOFMF operates autonomously whilst pursuing aims and objectives that are entirely consistent with the Franciscan charism.

The Franciscan spirit is the primary inspiration for the FOFMF, reflected in the very choice of the term *Fraternitas*.

Operating along the lines of Franciscan missionary action, the organisation aims to promote respect for human rights, solidarity, justice and environmental protection for a fraternal and peaceful coexistence.

The FOFMF operates both at national and international level.

The FOFMF works directly or in support of training and assistance projects for the disadvantaged persons, by acquiring tools and creating functional structures, with special regard to territories traditionally considered as mission territories and the areas affected by natural disasters or wars, where our friars live and work.

Pursuant to Italian Legislative Decree 460/97, the FOFMF is a non-profit social utility organisation, registered in the List of non-profit organisations (ONLUS) with the Italian Revenue Agency. It will become a Third Sector Entity in accordance with Italian Legislative Decree 117/20172, once the transitional regime is complete. As a non-profit organisation, the FOFMF effectively pursues civic, solidarity and social utility purposes by mainly pursuing activities of general interest.

#### 2.4. STATUTORY ACTIVITIES

The FOFMF exclusively pursues social solidarity purposes, and conducts its activities wherever it is present and operates, whilst mindful of the needs of communities and in close, constant and harmonious dialogue with public and private, civil and religious institutions, always focusing on the good of the recipients of its services.

More specifically, the FOFMF aims to provide additional support for initiatives, projects and activities that promote the expansion of educational opportunities, in conjunction with other non-profit organisations operating in the field of education and social welfare.

The FOFMF achieves its purposes through activities in the general interest, in the fields of charity, education and training, as well as the protection, promotion and valorisation of items of artistic and historical interest pursuant to Italian Law No. 1039 of 1 June 1939, including

libraries and the assets referred to in Italian Presidential Decree No. 1409 of 30 September 1963; through the protection and valorisation of nature and the environment (excluding activities conducted on a regular basis for the collection and pursuant to Annex "A" referring under no. 23435 for the recycling of urban, special and hazardous waste pursuant to Article 7 of Italian Legislative Decree No. 22 of 5 February 1997), in the field of scientific research with specific social interest carried out directly by foundations or entrusted by them to universities, research bodies and other foundations that carry it out directly, in areas and according to the procedures defined by specific government regulations issued pursuant to Article 17 of Law No. 400 of 23 August 1988, as well as in the field of development cooperation and international solidarity.

#### 2.5. HISTORY

The Order of Friars Minor (OFM) is a fraternity born from the heart of Francis of Assisi to be brothers and minors, at the service of all. The Order of Friars Minor recently celebrated the 800th anniversary of its foundation in communion with the entire Franciscan Family. Today, the Order comprises around 12,000 friars organised into different Entities, with a structure of independent participants located in different countries.

The friars live and work with local communities to witness to and proclaim the Gospel and to serve their brothers. They provide a Catholic education for an integral ecology based on the encyclical letter "Laudato si'", promoting an "outgoing church" according to the magisterium of Pope Francis.

The connection point between all these Franciscan brothers is the Minister General with his Definitorium through the General House of the Order of Friars Minor, which works to develop and support fraternal communion between the many religious and different entities belonging to the Order of Friars Minor. The FOFMF was born of the intention to involve everyone, individuals, friars and entities in a new vision of fraternal economy and Franciscan communion, so that it can take on the role of coordinating, promoting and reporting on the

initiatives guided by the Franciscan charism, be they donations, assistance or training.

The name FOFMF firstly refers to the abbreviation OFM, which identifies the Founder in the legal person of the General House of the Order of Friars Minor, governed by the Minister General with his Definitorium, to affirm and strengthen this bond and communion of purpose. Secondly, it refers to the name *Fraternitas* as the unifying value of the Franciscan charism of universal brotherhood. The theme of *Fraternitas* corresponds to the vision inspiring the Foundation, which seeks to promote respect for human rights, solidarity and justice for a fraternal and peaceful coexistence.

The FOFMF was established on the basis of a resolution dated 24 July 2019, by the General Definitorium of the Order of Friars Minor (Prot. no. 109144) to foster the development of the Franciscan charism in support of the formation and mission of the Friars Minor around the world, through cultural, educational and fundraising initiatives for the purposes and activities described in the Articles of association. The Foundation was incorporated and recognised as a non-profit organisation (ONLUS) on 23 October 2019 by the Lazio Revenue Agency Department under no. 2720. The Foundation was recognised as a Legal Entity and registered with the Prefecture of Rome on 3 September 2020.

It began operating in September 2020.

## 2.6. CONNECTION TO OTHER ENTITIES

The Founder is the “General House of the Order of Friars Minor” (hereinafter the Founder), a recognised legal entity, registered with the Register of Legal Persons at the Prefecture of Rome on 1 June 1987 under no. 661.

The Founder supports the FOFMF by making indirect contributions to its activities, more specifically with the secondment of 2 employees on a free-of-charge basis from 2020 until 2022, and the free loan for use of a portion of the house as the FOFMF headquarters.

The Founder takes decisions based on the deliberations issued by the General Definitorium of the Order of Friars Minor and exercises its prerogatives through a definator, currently Friar John Wong, who is the delegated representative

in the Steering Committee.

The FOFMF works in conjunction with the General House of the Order of Friars Minor, through the Development Office, to assess the requests for support that are received.

The FOFMF works in synergy with other Franciscan organisations in receiving requests for support, organising fundraising campaigns and activities and events related to its statutory mission. In particular:

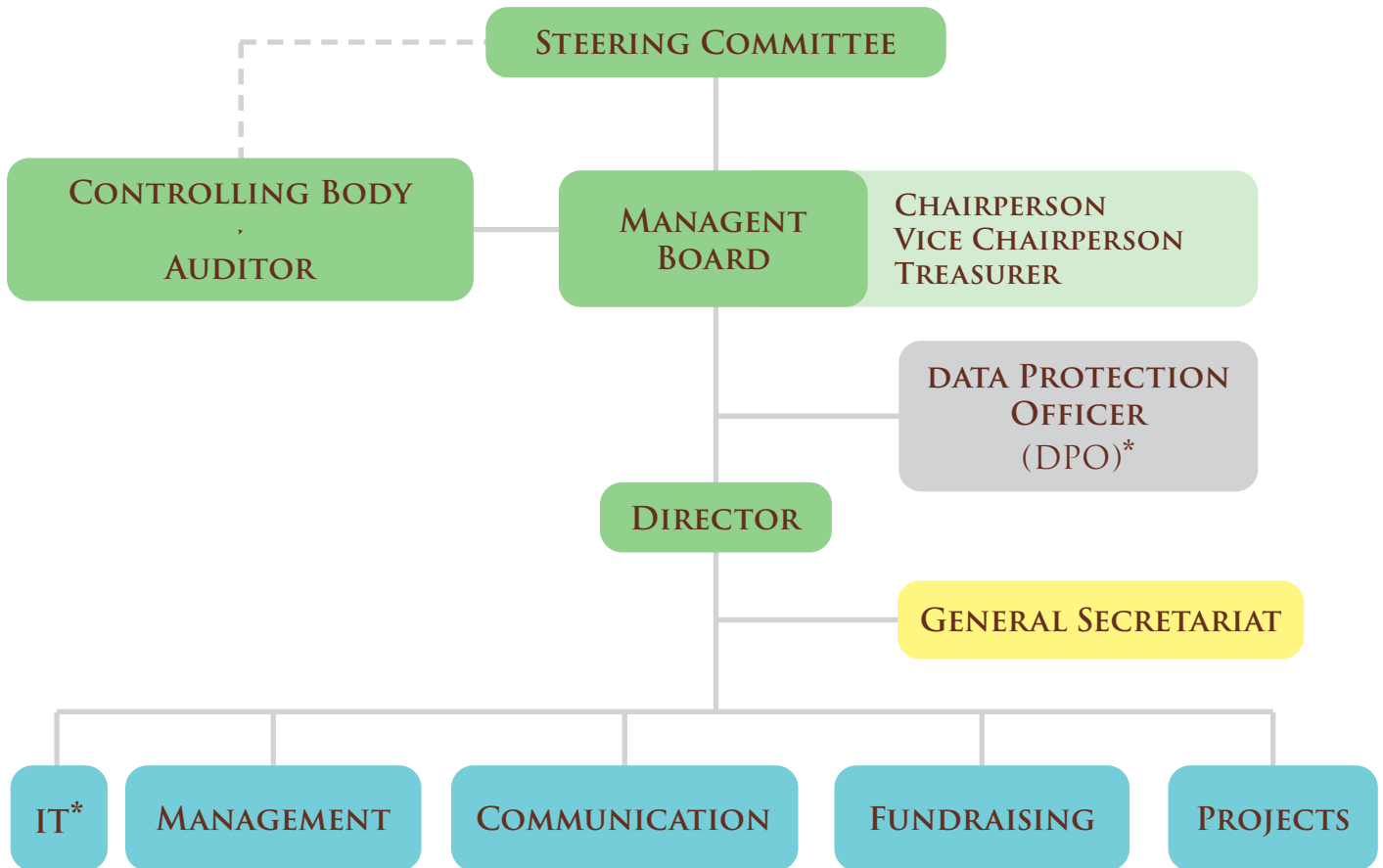
- **Missionszentrale der Franziskaner - MZF** (Franciscan missionary centre): a German charitable association active since 1969 to develop the Franciscan order operating throughout the world. Every year, it supports over 600 humanitarian, social and pastoral projects and initiatives on education, information and human rights.
- **General Secretariat of the Franciscan Missions - GSFM**, an American philanthropic organisation active since 1964, with the threefold mission of: 1) providing direct financial support for the missions of the Order of Friars Minor around the world, 2) providing financial support for the training of future missionaries, and 3) educating the world, particularly the people of the United States, about the Order's missionary work.

### 3. Structure, governance and management

The FOFMF operates within the scope of the assistance, charity, educational and cultural activities carried out, based on the rules of the Foundation’s Articles of association and the general directives set by the Steering Committee.

The FOFMF bodies include:

- a. The Steering Committee;
- b. The Management Board;
- c. The Controlling Body;
- d. The Board of Statutory Auditors.



\* OUTSOURCED FUNCTION

### 3.1. STEERING COMMITTEE

The Steering Committee comprises one or more members. The Founder is a full member and may appoint other members, whether natural or legal persons. It is called upon annually to define the general and strategic lines of the FOFMF's activities within the framework of the above-mentioned purposes and activities; to select projects. Committee members remain in office until the expiry of the term of office of the General Definitorium.

The Steering Committee currently only consists of 1 member:

- Friar John Wong, appointed on 10 September 2021 by the General Definitorium as the Founder's representative.

### 3.2. MANAGEMENT BOARD

The Steering Committee appoints the members of the Management Board and among them the Chairperson.

Members of the Management Board may be replaced at any time. The Management Board comprises 3 (three) to 5 (five) members, including the Chairperson, the majority of whom are chosen among the friars minor.

The Chairperson of the Management Board is the President of the FOFMF.

The Management Board manages the FOFMF in compliance with the general and strategic guidelines established by the Steering Committee, and within the limits of the budget approved by the Steering Committee.

The Management Board in office in 2022 consisted of:

- Friar Giovanni Rinaldi, President. Appointed on 30 July 2019
- Friar Franco Mirri, Board Member. Appointed on 30 July 2019
- Attorney Marco Lombardi, Board Member. Appointed 25 May 2021.

### 3.3. STAKEHOLDER MAPPING

The Stakeholder Analysis (hereinafter the SH) is an activity carried out annually by the FOFMF on an ongoing and analytical basis. The first analysis was carried out in 2022 to identify and analyse FOFMF SHs. This list will be reviewed and, if necessary, updated every year, verifying the expectations and needs expressed by each category of SH, in order to

also have an overall assessment. Monitoring and evaluation activities are also carried out to assess whether the SHs are satisfied with the work done. Given that this 2022 Statement represents an initial analysis, it includes work on the initial identification of macro-categories, based on their relationship with the FOFMF, mainly: internal/external; use/collaboration; support/beneficiaries. This breakdown may require further analysis with the aim of defining a specific social impact matrix. Consistent with the information provided in this document, 34 types of stakeholders (28 external to FOFMF and 6 internal) were mapped. This is a very broad network bringing together project partners and participants, networks, funding bodies, collaborators, members and management, and naturally the direct and indirect beneficiaries in Italy and abroad. There is a very broad-based network of 28 Franciscan entities, with whom we collaborate in planning and implementing activities for end beneficiaries. Funders include both entities and individuals. Most of the stakeholders are external. Internal SH include all employees in their different capacities, including the Founder and Management.

#### BENEFICIARI

ITALY: foreign-born adults and minors; recently arrived migrants; families in financial difficulty; adolescents and young people in vulnerable situations; families.

ABROAD: NEET (Not in Education, Employment or Training) young people; women; migrants; children and adolescents; vulnerable people; believers and religious communities; friars; students; families.

#### INSTITUTIONAL STAKEHOLDERS

INTERNAL: Founder (General Definitorium); Chairperson; Management Board; Collaborators/Consultants; Employees; Volunteers.

EXTERNAL: Donors; Supporting companies; Suppliers; Public Administration.

#### OPERATIONAL STAKEHOLDERS

PROVIDERS: Private philanthropic entities; Philanthropic Partner entities; Public entities.

IMPLEMENTING BODIES: Religious entities; Third Sector entities.

## 4.

# People working for the organisation

The FOFMF is a cohesive group of people who work together to implement the mission on a practical level and are committed to achieving the planned objectives on a daily basis. The operational team consists of employees, collaborators and consultants, as well as various volunteers. The staff consists of both religious and lay people.

### 4.1. PAID STAFF

In 2022, the FOFMF had no employees because it benefited from the employment of 2 full-time permanent workers seconded from the Founder in the form of a contribution during the entity's start-up phase. The other workers are self-employed with collaboration and consultancy contracts. There were no recruitments or dismissals during the year. One seconded employee decided to resign and continue working as a volunteer, changing their working field and hours.

Staff in 2022 effectively comprised 2 full-time seconded employees, 3 part-time collaborators and 1 director. The AGIDAE-Sociale employment contract is applicable to employees. 40% of the staff are women, and all staff are lay persons. Only the director is a cleric.

The Management Board and Steering Committee, which are the executive bodies of the FOFMF, receive no remuneration.

The Controlling Body received a fee of 5,000 euro for its work.

In compliance with Article 31 of Italian Legislative

Decree 03/07/2017, the FOFMF will appoint a statutory auditor as from 2023.

### 4.2. VOLUNTEERING AND SOCIAL ENGAGEMENT

The FOFMF employs 8 volunteers, 4 of whom were registered in 2022. Volunteers are engaged in tasks providing assistance to Italian donors and mainly work remotely. Occasionally, they come through to the FOFMF offices to coordinate activities and update donor data and information. Some volunteers living abroad are involved in presenting the FOFMF activities to foreign philanthropic organisations that share the same goals. Volunteers will only be reimbursed for expenses incurred in the performance of their duties, if these are properly documented in a timely manner.

### 4.3. STAFF TRAINING

Volunteers go through a period of in-house training supported by assigned staff before they begin working remotely on their own. Employees and collaborators have gained previous experience in the sector and are thus trained and qualified in their respective fields. The FOFMF actively supports staff training and each year allocates funds for participation in external training courses. These are selected in relation to current and future responsibilities on the basis of proposals from the individuals concerned, in consultation with management.

## 5.

# Objectives and activities

### 5.1. ACTIVITIES

The FOFMF had approved its support for 67 projects in 2022. These were in support of the Initial Training of young friars and postulants,

Social Development and Humanitarian Aid, as well as 83 scholarships, representing a fundraising commitment of around 2.5 million euro.



Certain projects were approved without an allocated budget because they referred to Emergency projects (Pakistan, Ukraine, Philippines), initiated to provide immediate assistance even without defined projects; In other cases, they were approved for the disbursement of fundraising amounts, without a predetermined budget (certain construction projects, recurring solidarity projects). The amount of aid actually provided during 2022 was higher because even though 28 projects were suspended or postponed, budgets in other projects were changed; in addition, funding

was provided to projects that had initially been approved without a defined budget, in which case the amounts effectively collected were released. In some cases, in agreement with applicants and donors, projects received more funding than was needed to address the food and health emergencies.

The work carried out by the FOFMF has resulted in the support of 38 project of training, solidarity and assistance to friars, with 83 scholarships disbursed for the academic training of friars from poorer countries.

Total donations exceeded 2.6 million euro.

No	2022 PROJECT LIST	Approved Applications	Funds Disbursed	Project Coverage
1	South Sudan - Foundation: Parish workshop	€ 1.290	€ 1.365	106%
2	Philippines Emergency		€ 4.000	
3	India: Education of the poor	€ 4.400	€ 4.400	100%
4	Request for masses	€ 72.000	€ 6.910	10%
5	South Sudan - Foundation: Humanitarian help	€ 7.740	€ 8.192	106%
6	South Sudan - Foundation: Internet	€ 6.278	€ 8.274	132%
7	South Sudan - Foundation: camp	€ 8.600	€ 9.752	113%
8	Sri Lanka (Found. of St. Joseph Vaz)	€ 15.000	€ 10.000	67%
9	Togo: working with the poor	€ 5.000	€ 10.000	200%
10	Red Franciscana para Migrantes	€ 25.700	€ 10.828	42%
11	South Sudan - Foundation: Batteries	€ 12.040	€ 12.826	107%
12	Russia Foundation: Friar expenses in the parish		€ 13.200	
13	Guinea-Bissau	€ 25.000	€ 15.000	60%
14	Madagascar	€ 50.000	€ 15.000	30%
15	Haiti: Mission, friar training	€ 25.000	€ 15.427	62%
16	Central African Rep.	€ 16.000	€ 16.000	100%
17	South Sudan - Foundation: Orphans	€ 43.000	€ 18.205	42%
18	South Sudan - Foundation: Construction of pastoral centre	€ 13.553	€ 18.724	138%
19	Franciscan canteens in Italy		€ 20.000	
20	Refurbishment of General House Kitchen Equipment		€ 20.000	
21	Haiti: Emergency	€ 35.000	€ 20.570	59%
22	Voghera - JPIC		€ 25.000	
23	Ukraine	€ 25.200	€ 25.200	100%
24	Myanmar: Support to friars	€ 20.000	€ 28.970	145%
25	India	€ 30.000	€ 30.000	100%
26	Togo	€ 79.000	€ 30.681	39%
27	Mozambique	€ 57.000	€ 32.600	57%
28	East Africa: Construction of Novitiate	€ 40.000	€ 40.000	100%

No	2022 PROJECT LIST	Approved Applications	Funds Disbursed	Project Coverage
29	South Sudan/Sudan	€ 65.000	€ 44.853	69%
30	Child Protection Conferences	€ 55.000	€ 46.930	85%
31	India: Construction of Houses		€ 50.000	
32	Pakistan: Emergency		€ 51.340	
33	Dem. Rep. of the Congo (St. Benoit)	€ 111.000	€ 55.252	50%
34	South Sudan - Foundation: Mission	€ 58.480	€ 60.881	104%
35	East Africa (Nairobi)	€ 118.000	€ 79.953	68%
36	Dem. Rep. of the Congo (St. Mary of Angels)	€ 106.000	€ 81.903	77%
37	Albania	€ 70.000	€ 211.740	302%
38	PUA support	€ 180.000	€ 380.000	211%
39	Ukraine Emergency		€ 551.633	
40	Scholarships	€ 600.000	€ 599.212	100%

The Initial Formation of young friars, novices and postulants accounted for 23% and 17% of disbursements, respectively.

Requests for support to maintain religious fraternities are minimal, accounting for 6 %.

The entities most in need of support are those in Africa, which are the main recipients of funds in each category. The predominance of Eastern Europe in the solidarity area is due to the exceptional conflict situation in Ukraine.

	No. of Projects	% Required	BUDGET	% Provided	Sum Disbursed
<b>Scholarships</b>	<b>2</b>	<b>25%</b>	<b>655.000 €</b>	<b>23%</b>	<b>599.212 €</b>
<b>Initial Formation</b>	<b>13</b>	<b>27,90%</b>	<b>722.200 €</b>	<b>17%</b>	<b>436.441 €</b>
Africa	9	24,20%	627.000 €	14%	371.241 €
Asia	2	1,50%	40.000 €	0%	10.000 €
Eastern Europe	1	1,00%	25.200 €	1%	25.200 €
India	1	1,20%	30.000 €	1%	30.000 €
<b>Fraternity</b>	<b>10</b>	<b>8,50%</b>	<b>219.480 €</b>	<b>6%</b>	<b>145.279 €</b>
Africa	4	5,50%	143.480 €	4%	100.881 €
Asia	1	0,80%	20.000 €	1%	28.970 €
Eastern Europe	1	0,00%		0%	
India	1	0,70%	17.000 €	0%	
Latin America	2	1,20%	30.000 €	1%	15.427 €
Middle East	1	0,30%	9.000 €	0%	
<b>JPIC</b>	<b>6</b>	<b>4,00%</b>	<b>102.550 €</b>	<b>1%</b>	<b>15.828 €</b>
<b>Pua</b>	<b>4</b>	<b>16,90%</b>	<b>437.000 €</b>	<b>15%</b>	<b>406.910 €</b>
<b>Solidarity Development</b>	<b>32</b>	<b>17,40%</b>	<b>450.165 €</b>	<b>39%</b>	<b>1.014.222 €</b>
Africa	17	8,30%	213.515 €	3%	87.339 €
Asia	3	0,40%	10.000 €	2%	55.340 €
Curia	1	0,00%		1%	20.000 €
Eastern Europe	4	3,20%	83.250 €	30%	776.573 €
India	2	0,20%	4.400 €	2%	54.400 €
Latin America	3	3,60%	92.000 €	1%	20.570 €
Middle East	2	1,80%	47.000 €	0%	
<b>TOTAL</b>	<b>67</b>		<b>2.586.395 €</b>		<b>2.684.821 €</b>

## 6. Financial position

### 6.1. REVENUE ITEMS

<b>A) Revenue, proceeds and income from general interest activities</b>	<b>906.736</b>
1) income from membership fees and founders' contributions	278.516
6) contributions from private entities	622.438
Generic provision	311.494
Other provisions	310.944
10) Other revenue	5.782
<b>C) Revenue, proceeds and income from fundraising activities</b>	<b>2.816.661</b>
1) income from regular fundraising	
Fundraising 2022	4.274.875
+ Non-disbursed funds 2021	1.638.175
- Non-disbursed funds 2022	(3.096.389)
<b>D) Revenue, proceeds and income from financial and capital assets</b>	<b>102</b>
1) on bank, post office, other accounts	102
<b>E) General support income</b>	<b>102</b>
2) other general support income	102

### 6.2. EXPENSE ITEMS

<b>A) Costs and charges from general interest activities</b>	<b>867.925</b>
1) raw materials, consumables and supplies	3.820
2) services	809.775
3) leases and rentals	0
4) personnel	48.310
5) depreciation/amortisation	5.633
7) other operating costs	387
<b>B) Costs and charges from other activities</b>	<b>0</b>
2) services	0
<b>C) Costs and charges from fundraising activities</b>	<b>2.805.785</b>
1) charges for regular fundraising	2.805.785
<b>D) Costs and charges from financial and capital assets</b>	<b>18.063</b>
1) on bank, post office, other accounts	18.063
<b>E) General support costs and charges</b>	<b>17.967</b>
2) services	12.335
7) other charges	5.632

### 6.3. COMMUNICATION AND FUNDRAISING

Fundraising activities were also affected by the pandemic in 2022. The Communications Sector made its contribution by helping to create, update and disseminate the emergency campaigns that became necessary during the year. It also experimented with increased use of social media, including the first ever online digitised fundraising campaigns.

### 6.4. FUNDRAISING

Fundraising activities mainly focused on raising funds from individuals, through donation and acquisition mailing campaigns, including the usual Christmas Campaign and the 5x1000 allocation campaign. The goal for 2022 was to increase the

donor base and further develop regular donors. 30 mailing campaigns were carried out, with over 1,394,000 e-mails and brochures sent out, resulting in 18,610 donations totalling 597,520 euro. Overtures made to OFM Partners (MZF and GSFM) raised 1,763,576 million euro, part of which will be used to support projects in 2023. The relationships established with major donors enabled donations for 1,762,156 million euro. In 2022, the FOFMF experimented with the launch of a number of online fundraising campaigns, through its communication tools and social profiles, which raised 54,334 euro. The year ended with a total of 4,897,313 million euro. The FOFMF Ofm Fraternitas did not receive any 5x1,000 contributions in 2022.

## 7.

## Other information

### 7.1. PRIVACY - SAFEGUARDS - ENVIRONMENTAL IMPACTS

The FOFMF has a Privacy Policy, which is published on its website and has appointed a Data Protection Officer to ensure full compliance and observance of current privacy and personal data protection regulations.

The FOFMF supports and promotes the adoption of Child Safeguarding Policies in all areas where it works, ensuring that the children involved in the projects it supports are protected in respect of all activities carried out, strengthening protective factors and minimising the risk factors. During 2022, it supported a specific project for the initial training of new dedicated staff to be deployed in Franciscan entities.

The FOFMF intends to activate processes to assess its impact and support projects that reduce the environmental impact of local communities.

### 7.2. MEETINGS

The Steering Committee must be convened when requested by the Founder or one of its members.

The Steering Committee met 4 times during 2022:

- 4 March, to approve the "Ukraine Emergency" project and "Curia Contribution";
- 30 May, to approve the 2021 financial statements;
- 15 November, to assess whether to continue in 2023 without further contributions from the Founder;
- 25 November, to accept the Porticus Foundation grant and approve the 2023 budget.

The Management Board shall usually meet 4 (four) times a year and extraordinarily whenever the Chairperson should deem it appropriate or a request made by one of its members.

The members of the Controlling Body and the Board of Statutory Auditors shall take part in the meetings of the Management Board.

The Management Board met 6 times in 2022 to perform the tasks it had been assigned (4 March, 16 May, 27 June, 26 October, 10 November and 16 December).

## 8.

## Monitoraggio - Relazione Organo di controllo - dott. Giorgio Rusticali

### REPORT OF THE CONTROLLING BODY TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022. REPORTING ON MONITORING ACTIVITIES AND OUTCOMES

*To the Steering Committee of the Fondazione OFM Fraternitas ONLUS*

Pursuant to Article 30, para. 7 of Italian Legislative Decree no. 117 of 3 July 2017 (hereinafter the Third Sector Code), during 2022, I monitored the compliance of the Fondazione OFM Fraternitas ONLUS with its civic, solidarity and socially utility purposes, with particular regard to the provisions under Articles 5, 6, 7 and 8 of the Third Sector Code.

This monitoring, carried out in accordance with the current regulatory framework, focused on the following:

- verification that one or more activities of public interest referred to in Article 5, para. 1 were conducted exclusively for civic, solidarity and socially utility purposes, in accordance with the specific rules governing the exercising thereof, as well as, where applicable, activities other than those indicated in Article 5, para. 1 of the Third Sector Code, provided that these were within the limits of the statutory provisions and on the basis of the secondary and instrumental criteria established by Italian Ministerial Decree No. 107 of 19 May 2021;
- the pursuit of the non-profit purpose, through the allocation of assets, including all its components (revenue, proceeds, income, income however denominated) to carry out the statutory activity; the observance of the prohibition on distribution, albeit indirectly, of profits, operating surpluses, funds and reserves to founders, partners, workers and collaborators, directors and other members of the corporate bodies, taking into account the contents set out in Article 8, paragraph 3, letters a) to e) of the Third Sector Code.

#### Certification of compliance of the non-financial statement with the Guidelines in the Ministry of Labour and Social Policies Decree of 4 July 2019.

Pursuant to Article 30, para. 7 of the Third Sector Code, during 2022, I verified compliance of the non-financial statement, prepared by the Fondazione OFM Fraternitas ONLUS, with the Guidelines for the drafting of the non-financial statement of Third Sector entities, issued by the Italian Ministry of Labour and Social Policies with Ministerial Decree 4.7.2019 (hereinafter the Guidelines), in accordance with Article 14 of the Third Sector Code.

The Fondazione OFM Fraternitas ONLUS has declared its non-financial statement for the 2022 financial year will be prepared in accordance with the aforementioned Guidelines.

Without prejudice to the management body's responsibility for preparing the non-financial statement in accordance with the procedures and timeframes set out in the rules governing its preparation, as required by law, the Controlling Body is responsible for certifying that the non-financial statement complies with the Guidelines of the Ministry of Labour and Social Policies.

The Controlling Body is also responsible for ascertaining whether the content of the non-financial statement is manifestly inconsistent with the data in the annual financial statements and/or with the information and data in its possession.

In this regard, I have verified that the information contained in the non-financial statement is a true representation of the activities carried out by the organisation and that it is consistent with the disclosure requirements set out in the relevant Ministerial Guidelines. My conduct was based on the relevant provisions of the *“Rules of Conduct for the Controlling Body of Third Sector Entities, published by the National Council of Chartered Accountants and Accounting Experts”* in December 2020. In this respect, I also checked the following aspects:

- that the structure of the non-financial statement complies with the breakdown into sections under paragraph 6 of the Guidelines;
- that the non-financial statement included the information referred to in the specific sub-sections explicitly provided for in paragraph 6 of the Guidelines;
- compliance with the principles for drafting the non-financial statement set out in paragraph 5 of the Guidelines, including the principles of relevance and completeness, which may require the information explicitly required by the Guidelines to be supplemented.

On the basis of the work carried out, no evidence has come to my attention to suggest that the entity’s social report was not drawn up, in all its significant aspects, in accordance with the provisions of the Guidelines set out in Italian Ministerial Decree 4.7.2019.

Forlì, 12/05/2023



Mr. Giorgio Rusticali

Rome, 24 may 2023

  
Fr. Giovanni Rinaldi, OFM  
*President of Fondazione OFM Fraternitas Onlus*

