

## ENTITY OF THE THIRD SECTOR "GLOBAL CAMPUS OF HUMAN RIGHTS"

### MISSION REPORT 2023/2024 (notes to the financial statements)

#### GENERAL INFORMATION

##### 1) GENERAL INFORMATION ON THE INSTITUTION

The Global Campus of Human Rights is a global inter-university centre active in the field of post-graduate education on human rights and democracy.

The non-profit association (Entity of the Third Sector ETS) "Global Campus of Human Rights ETS" was established (hereinafter referred to as "Global Campus") in accordance with Art. 14 et seq. of the Italian Civil Code.

The Association's tax identification codes are the following:

- VAT: IT03493180271;
- Fiscal Code: 94054110278.

The Global Campus has its main seat in Venice, Italy at the Monastery of St Nicolò, Riviera San Nicolò 26, 30126 Venice-Lido. Currently it has no additional branches.

The Global Campus counts a hundred member universities, which are renowned for their leading role in education, research and advocacy in human rights and democratisation. Such a wide network cooperates at both regional and global level and represents the framework within which the Global Campus pursues its statutory objectives.

The Association (legal entity based in Italy) from an organizational point of view, carries out its statutory purposes mainly through the action of internal departments, as better explained in the Social Responsibility Report (SRR).

Moreover, it provides both administrative and operational support to the other seven regional hubs listed below:

- The Universities of Sarajevo (Bosnia and Herzegovina) and Bologna (Italy) jointly coordinate the European Regional Master's Programme in Democracy and Human Rights in Southeast Europe (ERMA/Global Campus Southeast Europe);
- The University of Pretoria (South Africa) coordinates the master's Programme in Human Rights and Democratisation in Africa (HRDA/Global Campus Africa);
- The University of Mahidol (Bangkok, Thailand) coordinates the master's Programme in Human Rights and Democratisation in Asia-Pacific (APMA/Global Campus Asia-Pacific);
- The State University of Yerevan (Armenia) coordinates the master's Programme in Human Rights and Democratisation in the Caucasus (CES/Global Campus Caucasus);
- The University of San Martin (Buenos Aires, Argentina) coordinates the master's Programme in Human Rights and Democratisation in Latin American and the Caribbean (LATMA/Global Campus Latina America and Caribbean);
- The University of Saint Joseph (Beirut, Lebanon) coordinates the Arab Master's Programme in Democracy and Human Rights (ARMA/Global Campus Arab World).
- Master's Programme in Human Rights and Sustainability in Central Asia (MAHRS), coordinated by the OSCE Academy in Bishkek (Kyrgyzstan) – Global Campus Central Asia.

## MISSION PURSUED

### ACTIVITIES OF GENERAL INTEREST AS REFERRED TO IN ART. 5 OF THE STATUE

The activities carried out by the Association are predominantly and almost exclusively those established by its Statute, and fall within those foreseen by Art. 5 of the Legislative Decree 117/2017:

- university and post-graduate education;
- scientific research of particular social interest;
- promotion of the culture of legality and peace among peoples, and non-violence;
- promotion of Human Rights and democratizations, promotion of gender equality.

### SECTION OF THE SINGLE NATIONAL REGISTER OF THE THIRD SECTOR IN WHICH THE ENTITY IS REGISTERED

As of February 13<sup>th</sup>, 2024 the GC is registered in the Sigle Register of the Third Sector (RUNTS), nr. 40196

### TAX REGIME APPLIED

The tax regime applied is that of the L. 398/91.

### ACTIVITIES CARRIED OUT

From an operational point of view, the activities of the Global Campus are carried out by its internal departments, which ensure the pursuit of the statutory goals.

To illustrate the activities carried out, details are given of how these are pursued by each department

Therefore, for each department we summarize:

- the geographical and operational areas;
- how the Statutory values are disseminated;
- their connection to other third sector entities.

A more detailed description of the activities carried out can be found in the SRR.

#### ➤ EMA DEPARTMENT

The EMA Department implements the European master's in human rights and Democratisation which is co-taught and coordinated by 43 universities. These universities represent all EU member states, the United Kingdom and Switzerland.

In the fiscal year 2023-24, eighty-two students from 32 countries worldwide were admitted to the programme and they spent 6 months studying in Venice at the GCHQ and 6 months studying at one of the participating universities in Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, , Finland, France, Germany, Greece, Hungary, Ireland, Italy, , Lithuania, Luxembourg, Malta, Poland, Portugal, Romania, Slovenia, Spain, Sweden, the Netherlands, and the United Kingdom

The EMA department is responsible for the implementation of the longest running and largest regional master's programme within the GC. Therefore, the activities of the department directly contribute to the vision of the GC to foster new generations of human rights defenders through specialist, postgraduate education in human rights and democratisation.

## ➤ TRAINING AND PROJECT DEPARTMENT

The Global Campus Training and Project Department develops, manages and implements educational and training activities in compliance with art. 2.4 of its statute which states that “the Global Campus shall promote activities of education, training, research and information in the field of human rights, democratisation, good governance and global citizenship”. During the fiscal year running from 1 August 2023 to 31 July 2024, the following activities were implemented by the Training and Project Department at the headquarters of the Global Campus in Venice.

### **Training activities on the European Convention on Human Rights**

- Advanced Seminar on the Jurisprudence of the European Court for Human Rights – 20-22 October 2023
- Online webinar on the jurisprudence of the European Court for Human Rights – 9 February 2024
- Classic Training Seminar on the ECHR – 11-14 April 2024
- In addition, an online channel (via Microsoft Teams) was set up to welcome Italian magistrates who were updated on the jurisprudence of the European Court through a series of 2 live sessions and numerous thematic posts and news.

### **Training activities for Human Rights Defenders**

- Venice School for Human Rights Defenders
- 10-17 June 2024

### **Training activities on Democratisation Processes**

- Training Course for International Electoral Observers
- 13-17 November 2023
- Training Course on Strengthening Political Processes Through Technical Assistance
- 13-16 June 2024

## ➤ E-LEARNING DEPARTMENT

The E-learning department mainly offers Massive Open Online Courses (MOOCs) and Podcasts that fill outstanding gaps and address cutting edge issues at the crossroad of multiple human rights areas. It also contributes to cross-regional engagement and develop educational resources and activities that have high relevance for the whole Global Campus network. Because of the now longstanding expertise, the department also often provide e-learning services to external clients who need support to design and implement online courses or MOOCs.

## ➤ CHILDREN’S RIGHTS DEPARTMENT

The Children’s Rights Department at the Global Campus of Human Rights in Venice is the central hub for coordinating children's rights activities within the Global Campus network. This collaborative effort, initiated in 2019 with the support of the Global Campus and Right Livelihood cooperation, aims to enhance and promote children’s rights worldwide. The department operates

in alignment with the annual objectives set by the Global Campus - Right Livelihood cooperation, which are updated with input from staff and advisory group members.

The projects that have been supported under the cooperation have been implemented by departments and units situated at the headquarters in Venice, in the 7 global campus regional hubs (Africa, Asia Pacific, Latin America, Arab World, Southeast Europe and the Caucasus) and by external partners. In the regional hubs the child rights related activities are carried out by child rights regional officers who are based at the regional hubs. The child rights regional officers' main function is to ensure the mainstreaming of children's rights in the master programmes and to carry out projects and activities that promote and protect children's rights in their respective regions.

#### ➤ **SECRETARIAT DEPARTMENT**

Secretariat Department is directly involved in project management of: Threatened Afghan Students and Scholars Programme and Reconceptualising Exile.

##### - **Threatened Afghan Students and Scholars Programme**

All direct beneficiaries in the Threatened Afghan Students and Scholars Programme are from Afghanistan (as a precondition for participation in the programme). They were forced to relocate from Afghanistan after the Taliban takeover in August 2021.

At the time of entering our programme, some had already evacuated from the country, while others were assisted by us and our partners in the evacuation.

During the 2023-24 academic year, the beneficiaries were in five EU countries and two non-EU countries and were studying or researching at one non-EU and six EU universities which are GC member or partner universities. Further, the two Afghan EMA students who were part of the programme spent one semester in Venice, Italy, and the second semester at two other Italian universities that are part of the EMA programme. Please see below for the details of country and university.

##### - **Reconceptualising Exile**

The Reconceptualising Exile Programme is a joint initiative with the Swedish foundation Right Livelihood and supports human rights experts and defenders who were forced into exile because they could not safely continue their human rights work. The programme supports them by providing a safe work environment in a host institution, a salary, psychosocial support, and additional tailored support for their human rights work. For the pilot period (August 2022 – July 2024), ten Fellows were selected for this programme.

#### ➤ **ACADEMIC PARTNERSHIP DEPARTMENT**

The Academic Partnerships Department has three main components, each with specific responsibilities:

- Coordination and networking among the 8 Global Campus regional hubs, primarily managed through the Academic Affairs Committee (AAC);
- Capacity development in the field of human rights education in selected countries;

- Supporting and engaging the Global Campus alumni community (Global Campus) and its regional alumni associations.

#### ➤ RESEARCH DEPARTMENT

The Research department operates mainly at the international level, in cooperation with the 7 regional hubs (Africa, Arab World, Asia-Pacific, Caucasus, Europe, Southeast Europe, Latin America) and related Universities, and with other stakeholders worldwide.

The Global Campus Library, as part of this department, is member of the 'PoloVea' regional hubs of the Italian National Collective Catalogue (Sistema Bibliotecario Nazionale SBN).

The Global Campus Digital Repository collects publications written by worldwide partners, experts, academics, and students, from the 7 regional master's programmes.

#### ➤ COMMUNICATIONS AND PR DEPARTMENT

The Communications and PR Department is working online with targeted audiences located globally, Italy included. It is interacting regularly with our more than 100K followers in all our institutional social media channels) increasing our reach gradually every year. It is constantly creating, maintaining and developing the institutional contacts with international and local Italian press and media outlets databases with important names in Italy like Rai, Ansa, Repubblica, Corriere, Gedi Digital, Democracy Now, etc.

2)

DATA ON MEMBERS OR FOUNDERS AND THEIR ACTIVITIES

#### Size and composition of the network:

The network of the Global Campus counts to date **100 participating universities** (96 until 31/07/2023; 100 as of 22/09/2023), cooperating at regional level through 8 hubs.

Out of this group, **78 are formal members of the Global Campus** (their access to the network is formalised through a letter of accession sent by each university's Rector and its consequent acceptance by the Global Campus' Assembly). Other 22 additional universities are associated to one of the regional hubs but have not formalised their participation in the Global Campus yet.

**The Global Campus' statutory organs presiding to its governance**, as provided by at Art. 6 of the Association's Statute, are:

- the Assembly;
- the Council;
- the President;
- the First Vice President, and other Vice Presidents, if appointed;
- the Honorary President/s, if appointed;
- the Secretary General;
- the Advisory Board, if established;
- the Supervisory Body (Auditor).

The two primary organs, expression of the democratic governance of the Association, are the **Assembly** and the **Council**.

The **Assembly** is composed to date by **78 member-universities** from all world regions, which are represented by their Rectors or by Rectors' delegates through written proxies (long term mandates) or through ad hoc proxies. The delegates need to be experienced professors in the field of human rights and democracy. The Assembly is the highest governing body of the Global Campus It gives directions and supervises the implementation of policies. The main functions of the Assembly include elections/nomination of the different statutory bodies; annual approval of the financial statement of the Global Campus, and of the budget of the following cycle; statutory amendments. Considering the size and de-centralisation of its members, the Assembly meets on-line or in hybrid mode.

The **Council**, which was last appointed by the Assembly on 22/09/2023, is the Board of administrators of the Association and its mandate is for the period 2023-2027. The Council is composed of representatives of the **eight** Regional Master Programmes (ex officio members) with one vote per programme - and **nine** representatives elected by the Assembly from its other members.

The Council has the general powers of extraordinary and ordinary administration and adopts the annual work programme and budget as well as the financial statement of the Global Campus, which are then submitted to the Assembly for their final approval.

In the 2023-2024 cycle it met 5 times (September 2023/in presence Venice, December 2023/online, January 2024 hybrid, April 2023/hybrid, June 2024/hybrid).

The Council avails itself of the advice of working groups or committees which, based on the expertise of its members support the Council in its decision making. Within these groups and committee, the following can be count:

- the **Academic Affairs Committee** (sharing best practices developed within the different educational programmes carried out by all regions);
- the **Working Group on Budget** (where programme directors and finance responsible of each hub share data, analysis of the financial situation, progress implementation of activities and their budget alignment);
- **Working Group on Research Projects** (monitoring opportunities for research grant applications).

Among the matters discussed by the Council during the reported cycle the following can be counted:

- joint project management issues and development of synergies;
- donor relations and monitoring of grant agreement;
- financial matters (procurement procedures, budget reallocation, expenditure forecasts and reporting);
- planned activities involving all regions;
- partnerships with donors and supporting organisations);
- participation in tenders and calls for proposals.

## INFORMATION ON MEMBERS' PARTICIPATION IN THE LIFE OF THE ORGANISATION

Associated universities, through the actions of their professors, actively participate in the life of the Institution.

The teaching of the master's programmes is carried out free of charge by professors from the Associate Universities. Like the activities of the governing bodies of the master's programmes (in defining the teaching and evaluating the students) the professors' activities are carried out by representatives of the Associated Universities.

In addition, the members of the Assembly met twice during the fiscal year, in September 2023 and in January 2024 to approve the financial statements.

## EXPLANATION OF BALANCE SHEET ITEMS

### 3)

#### CRITERIA APPLIED IN THE VALUATION OF BALANCE SHEET ITEMS, IN VALUE ADJUSTMENTS AND IN THE CONVERSION OF VALUES NOT ORIGINALLY EXPRESSED IN LEGAL TENDER IN THE STATE

The financial statement for the year corresponds to the results of the accounting records duly kept. As this year, the Association acquired the status of ETS (Entity of the Third Sector), it has been prepared on the basis of the national accounting standards OIC (when compatible with the non-profit nature, the civic and solidarity and socially useful purposes of third sector entities, except for what is specifically provided for by OIC 35).

The dictate of Article 13 of the CTS (Third Sector Code), and the subsequent guidelines under the Decree of 5 March 2020 issued by the Ministry of Labour and Social Policies, which determined the minimum content of the schemes and the Mission Report, should be noted.

The OIC has subsequently intervened by setting out in the OIC 35 (issued in February 2022), the principles for the preparation of financial statements in accordance with the provisions. Considering the provisions and the size of the Global Campus, this financial statement are prepared on an accrual basis, in continuity with previous financial statements.

For the purposes of comparing items between financial years, the previous year's balance was re-classified. Such an operation did not cause any adjustments to net assets.

The financial statement for the year consists of the '**Balance Sheet**', the '**Income Statement**', and the '**Mission Report**' (explanatory note).

The 'Balance Sheet' represents the individual items according to the increasing liquidity criterion, as provided for in the applied scheme. The "Income Statement" provides information on how the Global Campus's resources were acquired and deployed, in the various management areas, during the year. In line with the guidelines set forth in the Decree of 5 March 2020, issued by the Ministry of Labour and Social Policies and OIC 35, the management areas of the Global Campus, as represented in the "Income Statement", can be defined as follows:

- **Activities of general interest:** this area includes the costs and incomes most closely related to the achievement of the Global Campus's purpose, as defined in the Association's Statute, in line with the categories envisaged in Article 5 of the Third Sector Code. In particular, it includes items related to university and post-university training activities, scientific research of particular interest, promotion of the culture of legality, promotion of human rights and democratisation;
- **Different activities:** envisaged by Article 6 of the CTS and the related Decree of the Ministry of Labour and Social Policies No. 107 of 19 May 2021, these are 'secondary' activities, as they are subjected to quantitative limits and 'instrumental' as, regardless of their object, they contribute to the achievement of the institutional purposes. At the Global Campus, the activities referable to this area are related to sporadic contracts (one or two per year) for the provision of the premises. This activity has no specific associated costs. Other activities generally take on a commercial character;
- **Fundraising activities:** Global Campus does not engage in activities that can be ascribed to this type;
- **Financial and capital assets:** Global Campus has no financial or capital asset management except for an insurance policy relating to the management of part of the employee severance funds;
- **General support activities:** since the Global Campus performs almost exclusively general interest activities, the management and running of the organisation is also exclusively attributable to the general interest area. Therefore, the general support area is not identifiable within the Global Campus.

The Financial Statement is accompanied by the report, issued by the auditing firm BDO Italia S.p.A. and the report of the Supervisory Body.

## VALUATION CRITERIA AND PREPARATION OF FINANCIAL STATEMENTS

The items in the Financial Statement are valued in accordance with the prudence criterion and, where required by law, with the consent of the Control Board.

Incomes and expenses pertaining to the financial year were considered regardless of the date of receipt or payment, as well as risks and losses pertaining to the financial year, even if known after its closing.

Heterogeneous elements included in the individual balance sheet items have been valued separately.

Assets intended to be used on a long-term basis have been entered under fixed assets.

Intangible Assets have been recorded at historical acquisition cost, including ancillary charges, amortised over the period of their expected future usefulness and shown net of accumulated amortisation charged directly to individual items.

Where provided for in the Civil Code, the cost of intangible fixed assets with a long-term useful life, including start-up and expansion costs, is capitalised with the consent of the Control Board and amortised according to their remaining useful life.

The residual value of intangible fixed assets is written down in the event of impairment losses and reinstated, if the reasons for the adjustments cease to apply, net of applicable amortisation.

Tangible fixed assets are stated at purchase cost, including accessory charges, adjusted by the corresponding depreciation provisions. Depreciation rates, charged to the profit and loss account, are calculated considering the purpose and economic-technical life of the assets, based on the criterion of the residual possibility of utilisation.

Global Campus values receivables at their nominal value if this coincides with their estimated realisable value, where the effects of the different treatment are to be considered immaterial, with separate indication, for each item of receivables, of the amounts due beyond the following year.

Receivables in foreign currencies are accounted for on the basis of the exchange rates on the date on which the relevant transactions were carried out; positive or negative differences, arising from the valuation of foreign currency items at the year-end exchange rate, were respectively credited and debited on an accrual basis during the year. Receivables related to funded projects (mainly EU and Right Livelihood) are recognised on the basis of the contractual clauses relating to the allocation of funds.

These grants generally provide that Global Campus acquire the right to receive grants on the basis of incurred and eligible costs. Global Campus's eligible costs are verified, each year, by independent auditors. Only after such verification the accrued receivable is recognised in the balance sheet.

Cash and cash equivalents are inscribed at their nominal value, which coincides with their estimated realisable value; these are amounts held in bank and postal accounts, cash on hand, and cash deposits.

Accrued income and prepaid expenses are accrued in the presence of costs relating to more than one financial year and are calculated according to the accrual principle as well as in compliance with the general principle of correlation of expenses and income over the financial year.

The endowment fund, recorded at nominal value, represents the value of what was contributed when the Association was established and constitutes the permanent portion of the net assets.

The free asset includes the value of the Global Campus's liquid asset, consisting of the operating results of previous years. These liquid assets have the characteristic of being free from specific constraints and are therefore available to be invested in new institutional uses.

Surplus/deficit for the year include the economic result as shown in the Management Report and affects the free assets, except for hypotheses which, if they arise, are appropriately represented.

Given the non-profit nature and considering the level of adequacy of the free assets in terms of management continuity, the result for the year is usually close to breakeven since the aim is to use the highest possible value of the resources generated by management in the mission. Consequently, any operating losses must be assessed in relation to the size of the free assets and, in normal cases, do not represent distress conditions

Payables, with separate indication, for each item, of the amounts due beyond the next financial year

Payables are recognised in the financial statements according to the cost criterion.

Payables in foreign currencies, if any, are accounted for based on the exchange rates referring to the date on which the relative transactions are carried out; positive or negative differences, arising from the valuation of foreign currency items at the year-end exchange rate, are respectively credited and debited to the financial year on an accrual basis.

Accrued expenses and deferred incomes are accrued in the presence of income pertaining to more than one financial year and calculated according to the accrual principle as well as in compliance with the general principle of correlation of charges and income for the financial year.

The costs are recorded on an accrual basis and shown by management area. With reference to the area of general interest, the charges represent the resources used by the Global Campus, in the reporting period, for the realisation of its institutional prerogatives.

Income is recognised on an accrual basis and on a prudent basis. Therefore, they are recognised in the period in which they are realised regardless of the constraints and restrictions that may affect when they are used. They are accounted for on an accrual basis.

It is important to note that income related to "activities of general interest" accounted for in items A6 and A8 of the Statement of Operations is reported on an accrual basis in accordance with the rules set forth in the Grant awarded by the European Commission or Private Funders. Such Grants provide that Global Campus accrues a right to the Grant because of costs incurred during the year that are considered eligible under the Grant Agreement rules. The costs incurred constitute the basis for calculation, to which an overhead is applied, which varies according to the type of Grant. Costs incurred increased by the overhead constitute the "eligible costs" and based on the co-funding percentage provided for in the Grant, which varies from 80 to 100 per cent, the relevant contribution is calculated. The Global Campus enters this income in items A6 and A8 of the Management Accounts only after the incurred and eligible costs have been verified and certified by an independent external Auditor.

4)  
ASSETS

**Intangible fixed assets**

Devaluations	€	€	€	€	€	€	€	€
<b>Balance sheet value as of 31/07 previous year</b>	€	€	€	€ 516	€	€	€	€ 516
<b>Changes during the year</b>								
Increases for acquisitions	€	€	€	€	€	€	€	€
Contribution received	€	€	€	€	€	€	€	€
Reclassifications (of balance sheet value)	€	€	€	€	€	€	€	€
Decreases due to disposals and divestments (of book value)	€	€	€	€	€	€	€	€
Revaluations carried out during the year	€	€	€	€	€	€	€	€
Depreciation for the year	€	€	€	€ - 258	€	€	€	€ - 258
Depreciations made during the year	€	€	€	€	€	€	€	€
Other variations	€	€	€	€	€	€	€	€
<b>Total of variations</b>	€	€	€	€ -258	€	€	€	€ -258
<b>Year-end value</b>								
<b>TOTAL REVALUATIONS</b>	€	€	€	€ 258	€	€	€	€ 258

## Tangible assets

Tangible assets	Land and buildings	Electronic office equipment	Furniture	Library	Fixed assets under construction and advances	Total
<b>Value at the start of the year</b>						
Cost	€	€ 576.149	€325.367	€ 789.964	€	€ 1.691.480
Contributions received	€	€	€	€	€	€
Revaluation	€	€	€	€	€	€
Depreciation (amortisation fund)	€	€ 537.663	€324.620	€ 789.964	€	€ 1.651.637
Devaluations	€	€	€	€	€	€
<b>Balance sheet value as of 31/07 previous year</b>	€	€ 38.486	€ 1.357	€	€	€ 39.220
<b>Changes during the year</b>						
Increases by acquisition	€	€ 9.054	€	€ 25.167	€	€ 34.220
Contribution received	€	€	€	€	€	€
Reclassifications (of the balance sheet value)	€	€	€	€	€	€
Decreases and disposal (from balance sheet value)	€	€	€	€	€	€
Revaluations carried out during the year	€	€	€	€	€	€
Amortisation during the financial year	€	€ 23.107	€ 610	€ 25.167	€	€ 48.883
Depreciations made during the year	€	€	€	€	€	€
Other variations	€	€	€	€	€	€
<b>Total of variations</b>	€	€ -14.053	€ -610	€	€	€ -14.663
<b>Final value</b>	€	€ 24.433	€ 747	€	€	€ 25.180

Financial fixed assets

Not present

**5)**

INSTALLATION AND EXPANSION COSTS

Not present

Development costs

Not present

**6)**

RECEIVABLES WITH A RESIDUAL MATURITY OF MORE THAN 5 YEARS

Not present

DEBTS WITH A RESIDUAL MATURITY OF MORE THAN 5 YEARS

Not present

DEBTS SECURED BY COLLATERAL ON CORPORATE ASSETS

Not present

NATURE OF GUARANTEES

Not present

**7)**

ACCRUED INCOME AND PREPAID EXPENSES

<b>Movements RECEIVABLES AND ACCRUED INCOME</b>	<b>Start value</b>	<b>Variation in the financial year</b>	<b>Year-end value</b>
Accrued income	€ 6.797,81	€ - 6.797,81	€ -
Prepaid expenses	€ 43.889,48	€ 17.148,32	€ 26.741,16
<b>TOTAL</b>	<b>€ 50.687,29</b>	<b>€ 23.946,13</b>	<b>€ 26.741,16</b>

<b>Breakdowns of prepaid expenses</b>	<b>Amount</b>
Other services	€ 258,59
Administration and consultancy	€ 621,00
Teaching and research activities	€ 1.577,87
Library	€ 9.348,01
Machinery rental fees	€ 255,90
Software licences and domains	€ 3.445,95
Promotion and communication	€ 3.489,63
Bank charges	€ 6,00
Structure and office expenses	€ 5.970,48
<b>TOTAL</b>	<b>€ 26.741,16</b>

#### ACCRUALS AND DEFERRED INCOME

Not present

#### OTHER FUNDS

<b>Breakdown of other funds</b>	<b>Amount</b>
Provision for risks – Kosovo Trip	€ 57.523,44
Provision for risks – Waste tax	€ 13.574,00
<b>TOTAL</b>	<b>€ 71.097,44</b>

Regarding the composition of the other provisions, please note that:

- The Provision for risks related to TARI refers to the waste removal fee of the Monastery spaces related to previous financial years (€13,574.00) - the Association, as concessionaire, will have to verify whether this charge is borne by it or is serious for the grantor (Municipality of Venice);
- The provision for travel risks in Kosovo relates to the trip to Kosovo approved by the Council on 23 May 2023 since this trip is not covered by any existing project. It was decided to allocate a risk fund on the basis that this expenditure may result in a future loss. The amount allocated was based on a calculated estimate of the costs incurred for the previous trip. Based on the principle of correlation of costs with revenues, considering that the revenues of the students in question were earned in the financial year 23/24, it was decided on a prudent basis to set aside the cost of the trip as a provision for risks.

## 8)

## NET WORTH

Movement in net worth	Value at the beginning of the year	Increases	Decreases	Year-end value
Endowment fund of the Institution	€ 50.000	€	€	€ 50.000
Restricted assets				
Statutory reserves	€ 124.000	€	€	€ 124.000
Reserves by decision of institutional bodies	€	€	€	€
Restricted reserves allocated to third parties	€	€	€	€
<b>Total restricted asset</b>	<b>€ 174.000</b>	<b>€</b>	<b>€</b>	<b>€ 174.000</b>
FREE ASSETS				
Reserves of profits or surpluses	€ 630.713	€ 191.212	€	€ 821.9245
Other reserves	€	€	€	€
<b>Total free asset</b>	<b>€ 630.713</b>	<b>€ 191.212</b>	<b>€</b>	<b>€ 821.925</b>
SURPLUS/DEFICIT	€ 191.212	€	€	€ 322.206
<b>Total Net worth</b>	<b>€ 995.925</b>	<b>€ 322.206</b>	<b>€</b>	<b>€ 1.318.131</b>

## 9)

## INDICATION OF COMMITMENTS TO SPEND OR REINVEST FUNDS OR CONTRIBUTIONS RECEIVED FOR SPECIFIC PURPOSES

Not present

## 10)

## DESCRIPTION OF LIABILITIES FOR CONDITIONAL DONATIONS

Not present

11)

ANALYSIS OF THE MAIN COMPONENTS OF THE MANAGEMENT REPORT

INCOMES AND REVENUES	Previous year's value	Variation (+/-)	Current year value
<b>From activities of general interest</b>			
Private contribution	€ 2.141.187	€ -260.017	€ 1.881.170
Revenues from services and sales to third parties	€ 617.590	€ +40.774	€ 658.364
Public contribution	€ 5.280.217	€ +422.845	€ 5.703.062
Other revenues	€ 15.778	€ -6.645	€ 9.133
<b>From different activities</b>			
Other income, revenues and earnings	€ 49.765	€ -34.078	€ 15.687
<b>From fundraising activities</b>			
<b>From financial and capital activities</b>			
Bank related	€ 8.209	€ +41.780	€ 49.989
Other incomes	€ 1.358	€ +2.124	€ 3.482
<b>From general support activities</b>			

Charges and costs	Previous year's value	Variation (+/-)	Current year value
<b>From activities of general interest</b>			
Services	€ 2.131.687	€ + 257.911	€ 2.389.598
Use of third parties' assets	€ 58.458	€ - 695	€ 57.763
Personnel	€ 2.199.788	€ + 38.167	€ 2.237.955
Amortisation	€ 54.462	€ - 5.501	€ 49.141
Provision for risks and liabilities	€ 0	€ 0	
Other operating expenses	€ 3.477.946	€ - 214.009	€3.263.937
<b>From different activities</b>			
Bank related	€ 1.002	€+ 195	€ 1.197
<b>From general support activities</b>			

12)

DESCRIPTION OF THE NATURE OF THE LIBERAL DONATIONS RECEIVED

Not present

**13)**

## AVERAGE NUMBER OF EMPLOYEES PER CATEGORY

Employees	Average nr
Directors	1
Employees	32
Other	7
<b>Total</b>	<b>40</b>

## NUMBER OF VOLUNTEERS REGISTERED IN THE VOLUNTEER REGISTER UNDER ART. 17(1) WHO WORK ON A NON-OCCASIONAL BASIS

There are no volunteers

**14)**

## REMUNERATION TO THE BOARD OF DIRECTORS, SUPERVISORY BOARD AND STATUTORY AUDITOR

Fees	Amount
Administrators	€ 6.240
Secretary General	€ 134.074
Sole statutory auditor	€ 8.008
Auditors	16.896
TOTAL	€ 165.398

**15)**

## STATEMENT IDENTIFYING THE EQUITY AND FINANCIAL ELEMENTS AND THE ECONOMIC COMPONENTS INHERENT IN THE ASSETS INTENDED FOR A SPECIFIC BUSINESS, AS REFERRED TO IN ARTICLE 10 OF LEGISLATIVE DECREE NO. 117/2017, AS AMENDED

Not present

**16)**

## TRANSACTIONS WITH RELATED PARTIES

Not present

**17)**

## PROPOSAL TO ALLOCATE THE SURPLUS OR COVER THE DEFICIT

The Board proposes to carry over the profits to the new financial year and recommends their use to strengthen the pursuit of statutory purposes.

**22)**

## STATEMENT OF COSTS AND NOTIONAL INCOME

Not present

## DESCRIPTION OF THE CRITERIA USED FOR THE VALUATION OF THE ABOVE ELEMENTS

Not present

**23)**

WAGE DIFFERENCE BETWEEN EMPLOYEES <sup>1</sup>

Global Campus applies the C.C.N.L. TERTIARY sector CONFCOMMERCIO.

The wage difference between employees do not exceed the threshold established in the D.lgs. 117/2017

**24)**

DESCRIPTION OF FUNDRAISING ACTIVITIES <sup>2</sup>

Not present

SPECIFIC STATEMENT PROVIDED FOR IN CO. 6, ART. 87 OF LEGISLATIVE DECREE NO. 117/2017, AS AMENDED.<sup>3</sup>

Not present

ILLUSTRATION OF THE ECONOMIC AND FINANCIAL PERFORMANCE OF THE ORGANISATION AND HOW IT PURSUES ITS STATUTORY AIMS

**18)**

PRESENTATION OF THE INSTITUTION'S SITUATION AND MANAGEMENT PERFORMANCE

From the management perspective to asses and evaluate the economic and financial sustainability of Global Campus, it may be useful to break down the economic contribution made by each project/activity area, in order to understand how the different project/activity areas contribute to the financial balance. In this regard, three macro areas of project activities can be identified, detailed below:

- The INTPA EU grant, to which more than 60% of the head-quarter's direct costs are tied, is financed with a grant of about 85% of the direct costs incurred. Therefore, this type of project is not sustainable with EU funds alone, not least because the Commission does not consider eligible general facility costs such as electricity, heating, cleaning and part of maintenance. The tuition fees that students pay for the master's degree are therefore a key income to contribute to the sustainability of the project, but in any case, in the absence of other sources of income they would not allow the budget to be balanced given the current structure of the Global Campus costs;
- The Right Livelihood grants, which cover not only the main contract but also the "Exile" and "Afghanistan" projects, recognise 100% coverage of costs plus an average overhead of 10%. In this way the Right Livelihood grants make it possible on the one hand to broaden the horizon of the institutional activities carried out, but on the other hand to absorb the extra costs not covered by the INTPA grant;
- The institutional activities carried out by the Project and E-learning departments and the Capacity Building department provide a further contribution to the sustainability of the institution.

As is evident from the management report, the mix of costs and income relating to the three areas identified above ensured the economic and financial balance of Global Campus during the financial year 2023/2024.

## 19)

### FORESEEABLE EVOLUTION OF OPERATIONS AND FORECASTS FOR THE MAINTENANCE OF ECONOMIC AND FINANCIAL EQUILIBRIUM

To assess the foreseeable evolution of activities and the forecasts to maintain the economic and financial balance of the Global Campus, it is useful to highlight the following:

1. Human rights and democracy, founding values of the European Union (EU), are a cornerstone of EU's external action. In the "Multi-Annual Indicative Programming for the NDICI-Global Europe Thematic Programme on Human Rights and Democracy 2021-2027" Global Campus was indicated as the beneficiary of overall 35.000.000,00 euros for the time period 2022-2027;
2. Within the framework referred to in point 1 above the Global Campus has signed with EU the contract "NDICI HR INTPA/2024/458-756 – Support to the Global Campus of human rights 2024-2" with an overall grant of 10.599.975,00 euros.  
the Association has signed a multiyear cooperation agreement with Right Livelihood, a Swedish Charity. The agreement was signed in August 2019 in July 2024 the first five-year period ended, and was renewed for the second five-year period, scheduled to expire in 2039. This agreement provides the Global Campus a grant of at least 1.300,000.00 euros per year;
3. Global Campus has signed a multiyear cooperation agreement with Right Livelihood for support human rights defenders in exile for four years (2022-2026) with a total budget of 2,400,000.00 euros to be share between RL and Global Campus;
4. the Association, for the year 23/24, still has a project in progress for support Afghan students at risk, the available budget is approximately 40,000.00 euro;
5. Global Campus was awarded a direct EU Delegation Grant up to 150.000 Euro for 2024-2025 in order to support State University of Moldova to establish human rights courses in Law and Climate Justice;
6. Global Campus has submitted several grant proposals in particular: responded to a UNDP call for activities in Pakistan, has submitted a proposal to the Italian Ministry of Foreign Affairs for a project in Timor Leste, Has submitted proposals in two European calls;
7. We expect that the activities carried out by the Projects, E-Learning, and Capacity Building departments will continue to provide a further contribution in terms of revenue in line with the trend of previous years.

Based on Global Campus's current cost structure and the assumptions listed above, it is reasonable to expect Global Campus to maintain an economic and financial balance during the financial year 24/25.

## 20)

### INDICATION OF HOW THE STATUTORY PURPOSES ARE TO BE PURSUED, WITH SPECIFIC REFERENCE TO ACTIVITIES OF GENERAL INTEREST

*For a broader description see point 1 of this document*

#### **Mission**

The Global Campus is driven by a mission to empower individuals with the knowledge and skills necessary to promote and protect human rights. Through a variety of academic programmes, including master's programmes, summer schools, specialised trainings and online courses, the Global Campus provides a diverse array of educational opportunities.

## Degrees offered

According to its Statute, the Global Campus' primary focus is human rights higher education, specifically through the administration of eight regional master's programmes managed by its eight regional academic hubs:

1. The Master's Programme in Human Rights and Democratisation in Africa (HRDA/Global Campus Africa based at the University of Pretoria, Center for Human Rights);
2. The Arab Master's Programme in Democracy and Human Rights (ARMA/Global Campus Arab World based at the Saint Joseph University in Beirut);
3. The Master's Programme in Human Rights and Democratisation in Asia-Pacific (APMA/Global Campus Asia-Pacific based at Mahidol University);
4. The Master's Programme in Human Rights and Democratisation in the Caucasus (CES/Global Campus Caucasus based at Yerevan State University, Centre of European Studies);
5. The Master's Programme in Human Rights and Sustainability in Central Asia (MAHRS/Global Campus Central Asia based at the OSCE Academy in Bishkek);
6. The European Master's Programme in Human Rights and Democratisation (EMA/Global Campus Europe based at the Global Campus HQ and previously at the University of Padua);
7. The Master's Programme in Human Rights and Democratisation in Latin American and the Caribbean (LATMA/Global Campus Latina America and Caribbean based at the National University of General San Martín);
8. The European Regional Master's Programme in Democracy and Human Rights in South East Europe (ERMA/Global Campus South East Europe based at the University of Sarajevo and the University of Bologna jointly).

When initially founded, the Global Campus regional master's programmes were, and in many cases still remain, the only postgraduate degrees in human rights available in their respective regions. These programmes adhere to shared principles of transversal and interdisciplinary focus, practice orientation, experiential learning, networking, and regional distinctiveness.

## Other educational, research and outreach activities

The Global Campus complements the educational activities of its regional programmes with various activities, including:

- the exchange of lecturers, researchers and students with the goal of fostering multi-regional understanding and comparativism;
- the development of MOOCs and online courses with a special focus on intersectionality;
- capacity building initiatives related to human rights education, developed in synergy with local actors and national institutions;
- the promotion of global research projects and dissemination activities that brings together scholars and practitioners;
- training courses on specialised topics such as electoral observation, the European Convention on Human Rights and the European Court for Human Rights jurisprudence;
- initiatives linking arts and human rights;
- the professional development of graduates through internships in inter-governmental, national and local organisations with an emphasis on human rights and the rule of law;
- international conferences.

**21)**

INFORMATION AND REFERENCES AS TO THE CONTRIBUTION THAT DIFFERENT ACTIVITIES MAKE TO THE PURSUIT OF THE INSTITUTION'S MISSION AND AN INDICATION OF THEIR SECONDARY AND INSTRUMENTAL CHARACTER

At the Global Campus, the activities referable to this area are mostly related to sporadic contracts (one or two per year) for granting the use of spaces (classrooms or cloister of the monastery) to third parties for events managed by them.

DATE \_\_\_\_\_

SIGNATURE \_\_\_\_\_