

“Fondazione Pia Autonoma SERVIZIO
DEI GESUITI PER I RIFUGIATI” – JRS

Financial Statements as of 31 December 2020

Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the Administrative Council of
Fondazione Pia Autonoma Servizio dei Gesuiti per i Rifugiati – JRS

Opinion

We have audited the financial statements of Fondazione Pia Autonoma Servizio dei Gesuiti per i Rifugiati – JRS (the Foundation), which comprise the statement of financial position as at December 31, 2020, the income statements and statement of cash flows for the year then ended, and notes to the financial statements.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Foundation as at December 31, 2020, of its financial performance and its cash flows for the year then ended in accordance with the accounting policies reported into the notes.

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 our report. We are independent of the Foundation in accordance with ethical and independence regulations and standards applicable to audits of financial statements under Italian law. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

This report is issued without legal obligations.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the regulations governing its preparation and illustrated into the notes and 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 an audit in accordance with ISA Italia, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not 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 policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting 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 and events in a manner that achieves fair presentation.

We communicate with those charged with governance, identified at an appropriate level as requested by ISA Italia, regarding, 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.

Rome, May 17th 2021

Crowe Bompani SpA



Fabio Sardelli
(Partner)

This report has been translated into English from the Italian original solely for the convenience of international readers.



Financial Statements at 31 December 2020

**Fondazione Pia Autonoma
Jesuit Refugee Service
International Office, Rome**

Rome, 17/05/2021

Accompany



Serve



Advocate

Index

1. Introduction: Organizational Information.....	3
1.1 Background Information on JRS	3
1.2 Independent Auditors	4
2. Statement of financial position as of 31 December 2020	5
3. Statement of Income & Expenses for year ending 31 December 2020	6
4. Cash Flow Statement for year ending 31 December 2020.....	7
5. Movements of Investments	8
for year ending 31 December 2020.....	8
6. NOTE	9
6.1 Explanation of JRS International Activities	9
6.2 Accounting Policies.....	9
6.3 Fixed Assets.....	11
6.4 Cash and Bank Balances	12
6.5 Investments in Euro and USD.....	13
6.6 Receivables.....	15
6.7 Intercompanies – payable to associates	17
6.8 Other payables	19
6.9 Deferred income	19
6.10 Staff Fund	21
6.11 Equity.....	21
6.12 Donations	22
6.13 In-kind donations.....	25
6.14 Financial income.....	26
6.15 Other income.....	26
6.16 Expenditures.....	27
7. Annexes.....	30
7.1 Impact of the COVID-19 pandemic on activities in 2020	30

Prepared by:

Carlotta Carpi

JRS Director of Finance JRS International

Approved by:

Father Thomas H. Smolich SJ

Director and legal representative

1. Introduction: Organizational Information

The Direction is honoured to present its report of the audited financial statements for the year ended 31 December 2020.

1.1 Background Information on JRS

JRS is a globally recognized non-governmental organization, legally structured as a foundation, founded on November 14, 1980 by Fr Pedro Arrupe SJ, Superior General of the Jesuits at the time. The mission of JRS is to accompany, serve and advocate on behalf of refugees and other forcibly displaced persons. The Jesuit Refugee Service programmes are found in more than 50 countries, organized in nine regions (three in Africa, two in Asia, Middle East and North Africa, USA & North America, Latin America, and Europe). JRS provides assistance to over 780,000 refugees and internally displaced persons including refugees in camps and cities, individuals displaced within their own countries, asylum seekers in cities, and those held in detention centres. The main areas of work are in the field of education, emergency assistance, psychosocial support, livelihood activities and social services.

The Management is required to prepare financial statements and operating results that give a true and fair view of the state of affairs of Jesuit Refugee Service - International Office (JRS) at the end of each fiscal year. The Management should ensure that the foundation maintains proper accounting records that disclose, with reasonable accuracy, the financial position of the foundation. The Management is also responsible for safeguarding the assets of the foundation.

The Management accepts responsibility for the financial statements that have been prepared using appropriate accounting policies supported by reasonable and prudent judgment and estimates in conformity with the accounting policies adopted by the organization.

In fiscal year 2020, the foundation changed the computer system on which its accounting management is based. As a result of this change, the classification of items in the financial statements underwent changes.

As proposed by Article 2423 ter of the Italian Civil Code, paragraph 4, and in accordance with the provisions of accounting standard OIC 29, the balance sheet items affected by the changes in classification were also adjusted for the previous year.

The Management is of the opinion that the financial statements give a true and fair view of the state of financial affairs of the foundation and of its operating results. The Management further accepts responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements as well as adequate systems of internal financial control.

The Management has reviewed the foundation's cash flow forecast for the year to 31 December 2021 and, in the light of this review and the current financial position, is satisfied that the organization has access to adequate resources to continue in operational existence for at least the next twelve months from the date of this statement.

1.2 Independent Auditors

By order of the CdA, Crowe Bompani S.p.A., member Crowe International, were appointed as auditors for the triennium 2018-2020. These financial statements are voluntarily audited in order to ensure greater transparency in the accounting management of the organization.

2. Statement of financial position as of 31 December 2020

In Euro	NOTE	2020	2019
Assets			
Property and equipment	6.3	21,186	23,797
Current Assets			
Cash		9,957	5,549
Bank	6.4	446,666	1,399,322
Investments	6.5	8,514,830	7,518,560
Receivables	6.6	1,299,407	506,776
Prepaid Expenses	6.6	9,180	19,684
Total Current Assets		10,280,039	9,449,891
Current Liabilities			
Payable to associates	6.7	(1,130,124)	(2,069,180)
Payables and Year-End accruals	6.8	(210,084)	(264,102)
Deferred Income	6.9	(1,559,022)	(365,170)
Total Current Liabilities		2,899,230	2,698,452
Total Net Current Assets		7,380,809	6,751,438
Long Term Liabilities			
Provisions: Staff	6.10	(215,822)	(158,732)
Net Assets		7,186,173	6,616,504
Equity	6.10		
Retained earning		(230,638)	783,154
Designated fuds		61,986	291,785
Discretionary Funds		1,503,993	720,839
JRS International Capital Fund		4,850,832	4,820,726
Quasi-Endowment fund		1,000,000	
Total Equity		7,186,173	6,616,504

The financial statements were approved by the Management on 17th May 2021 and signed on its behalf by:


 Carlotta Carpi
 International Finance Director


 Father Thomas H. Smolich SJ
 International Director

3. Statement of Income & Expenses for year ending 31 December 2020

In Euro	NOTE	2020	2019
Income			
Donations and Grants	6.12 – 6.13	5,906,354	3,176,790
Investment Revaluation	6.14	1,150,813	1,455,914
Financial Income	6.14	5,736	16,973
Other Income	6.15	13,470	-
Indirect Costs contribution	6.15	90,140	216,117
Total Income		7,166,512	4,865,794
Expenses	6.16		
Staff		2,095,276	1,563,104
Travel		31,833	177,122
Consultancies		253,741	
Website and IT Network		460,549	238,013
Office Costs		187,051	204,901
Trainings		-	132,748
Fundraising		40,558	60,117
Webinars and meetings		-	136,616
Financial costs		941,923	229,333
Depreciation		7,916	21,753
Specific IO Projects		979,137	1,318,932
International Projects		2,399,165	
Total Expenses		7,397,150	4,082,640
Total Surplus/(Deficit) for the year		(230,638)	783,154

The Income & Expense statement should be read in conjunction with the notes contained in section 6.

4. Cash Flow Statement for year ending 31 December 2020

In Euro	2020	2019
Operational Activities		
Surplus / (Deficit) for the year	(230,638)	783,154
Non-cash dividends in kind		
Depreciation, write-down provisions and value adjustments	8,080	21,753
Risk Fund		
Variation on Staff Liquidation funds	57,090	30,708
Change in deferred / prepaid taxes		
Change in working capital:		
• Leftovers		
• Receivables	(62,342)	(464,953)
• Payables	(519,007)	369,658
Cash flow: Operational Activities	(746,817)	740,320
Investments Activities		
Net Investments in Immaterial assets		
Net Investments in Material assets	(5,469)	(3,129)
Net change in financial receivables, stocks and other funds' Investments	(996,270)	48,279
Cash flow: Investment Activities	(1,001,738)	45,150
Financing Activities		
Increase (reduction) in Capital Fund	800,307	(299,379)
Dividends		
Net change in non-current financial debts		
Net change in current financial debts (*)		
Cash flow: Financing Activities	800,307	(299,379)
Net cash flow for the period	(948,248)	(486,091)
Net initial Cash and Cash Equivalent	1,404,870	918,779
Change	(948,248)	486,091

Net final Cash and Cash Equivalent	456,622	1,404,870
Composition of net liquid assets:		
Cash on hand	9,957	5,549
Bank	446,666	1,399,322
Net final liquid assets	456,622	1,404,870

**cash flow from financing activities excludes changes in cash and cash equivalents, including short-term payables to banks.*

5. Movements of Investments for year ending 31 December 2020

In Euro	2020	2019
Purchases	1,000,000	-
Sale Proceeds on Disposal of Investments	(241,709)	(1,278,234)
Unrealised gains	1,146,633	1,229,955
Unrealised loss	(908,655)	-
Net increase/(decrease)	996,270	(48,279)
Total investments at beginning of year	7,518,560	7,566,839
Total investments at end of year	8,514,830	7,518,560

6. NOTE

6.1 Explanation of JRS International Activities

The Jesuit Refugee Service programmes are found in more than 50 countries, divided in nine Regions (three in Africa, two in Asia, Middle East and North Africa, USA & North America, Latin America, Europe). JRS provides assistance to over 780,000 refugees and internally displaced persons including refugees in camps and cities, individuals displaced within their own countries, asylum seekers in cities, and those held in detention centres. The International headquarters for JRS is located in Rome and provides valuable support to JRS regions in terms of logistics, personnel, finances and projects, and especially with fundraising activities for the projects implemented by the Regions. Although JRS is one organisation, each region is financially autonomous. The budget of JRS International Office is divided by major departments of the office and some projects directly coordinated by the International Office. These are:

- Direction, Secretariat and Administration, Advocacy
- Human Resources department
- Finance and Logistics Management department
- Programmes and innovation department
- Communications and Fund raising

6.2 Accounting Policies

The following is a summary of the significant accounting policies used:

1. **Basis of Accounting:** Accrual basis of accounting; under this basis of accounting revenue is recognized when earned and expenses when incurred.
2. **Donations:** JRS International policy recognises different categories of donations:
 - Donations for a particular project are categorised as “designated” and are reported both on a project and donor basis. These projects prepare annual proposals, and the donor funds are to be spent in accordance with the project proposal.
 - Donations for a particular cause are also categorised as designated, but expenditure is not reported on a donor basis. JRS International determines what particular projects these funds will be applied against. However, the project must be connected with the purpose of the particular fund.
 - Donations which are entirely discretionary are not designated and JRS International is entitled to determine what projects the funds are applied against.

Throughout the year, JRS International also receives donations for specific projects carried out by national and regional offices in the countries in which JRS operates.

3. **Revenue recognition in foreign currency:**

Foreign currency donations are recorded at the daily exchange rate in which they are received. Designated donations are spent specifically on the projects for which they are allocated.

4. **Property and Equipment:**

Items of property and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. All categories of property and equipment are registered in the year of purchase. Property and equipment received by way of gifts or donations are capitalized at a reasonable estimate of their value to the project. The corresponding credit is taken to the capital fund. Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the reducing balance method. The annual rate used varies by asset category, based on JRS' internal procedures. Depreciation is charged to the depreciation fund. If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations. On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognized in the statement of comprehensive income.

5. **Receivables:** Receivables are recognized initially at contractual value. A provision for impairment of receivables is established when there is objective evidence from a loss event that the organization will not be able to collect all the amounts due according to the original terms of receivables.

6. **Payables:** Payables are non-interest-bearing financial liabilities, which are measured at the contractual value of the consideration to be paid in future in respect of goods and services supplied by the suppliers, whether billed to the organization or not, less any payments made to the suppliers.

7. **Bank Accounts:** JRS International has several bank accounts in its own name with banking institutions in Italy and in the Vatican State.

8. **Fees and taxes:** Current taxes for the year are distinguished on the basis of a reliable forecast of the tax charges to be paid in application of current tax legislation. The related payable is shown net of advances, withholdings and tax credits that may be offset.

9. **Correspondent Accounts:** The International Office maintains two types of Correspondent Accounts:

- Accounts maintained at the Curia of the Society of Jesus (named Economato accounts) and those maintained at different Jesuit Mission Offices. Statements are received regularly from these offices.
- Accounts maintained at JRS International for various JRS Regional and Country Offices. The International Office receives donations and undertakes expenditure on behalf of various JRS Regional and Country Offices. These transactions are recorded in individual Correspondent Accounts. Statements are sent regularly to the relevant JRS offices informing them of the transactions.

10. **Foreign Currency:**

- Transactions in foreign currencies are converted into Euro, which is JRS International's functional and reporting currency, using the daily rate in which the funds were received sourced by <http://www.floatrates.com/>.
- At year end, Cash and Cash Equivalent denominated in foreign currencies are re-valued using the exchange rate calculated at 31st December taken by the same source above mentioned. Exchange differences arising from the revaluation are accounted for as income and expense for the year.
- Exchange rates used for YrEnd revaluation:

Currency	31/12/2020	31/12/2019
1 Euro: CHF	1.0846	1.0854
1 Euro: GBP	0.9043	0.8508
1 Euro: USD	1.2264	1.1234

11. **Cash and cash equivalents:** Cash and cash equivalents comprise cash on hand and deposits held at call with banks.

12. **Critical judgments and accounting estimates:**

In the process of applying the organization's accounting policies, Management has made estimates and assumptions that affect the reported amounts of assets and liabilities within the next financial year. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The key areas of judgment in applying the entity's accounting policies are dealt with as follows:

- Valuation of fair value of financial instruments
- Determining depreciation rates for property and equipment

6.3 Fixed Assets

In 2016 JRS started recognizing its own Capital Fund.

- **Equipment:** includes computers, copier machines and other office machines.
- **Furniture:** in new desks, office chairs, meeting tables, etc.
- **Communication Equipment:** Includes cameras, video equipment, and video conferencing.
- **Buildings:** The Jesuit Curia provides in-kind support of office space and allows JRS to use the office at Borgo Santo Spirito, 8 (see paragraph 6.13 for more details). During 2017, JRS' office space was renovated for compliance with local safety and building codes and for modernization of systems and spaces. In 2018 a small investment to strengthen the internet connection was

made. These projects increased the value of the office space; therefore, the cost of the work has been capitalized over four years.

The movements of this fund are reported in the table below:

In Euro	Equipment	Furniture	Communi- cation Equipment	Buildings	Total
Opening Balance 2020					
Historical Costs	33,142	17,531	1,604	34,734	87,011
Accumulated depreciation	(24,732)	(12,399)	(401)	(25,682)	(63,214)
Net Value	8,410	5,132	1,203	9,052	23,797
Changes during the year					
Increase	4,474		995	-	5,469
Decrease					-
Depreciation for the year	(4,444)	(2,104)	(490)	(1,042)	(8,080)
Total	29	(2,104)	505	(1,042)	(2,611)
Closing Balance 2020					
Historical Costs	37,616	17,531	2,599	34,734	92,480
Accumulated depreciation	(29,177)	(14,503)	(891)	(26,724)	(71,294)
Net Value	8,439	3,028	1,708	8,010	21,186

6.4 Cash and Bank Balances

Description	31/12/2020	31/12/2019	Variation
Cash	9,957	5,549	4,408
Bank	446,666	1,399,322	(952,656)

NOTE on Cash and Bank

- Cash balance

Code	Cash Account	Currency	Amount in source currency	Euro Equivalent
VAT-BANK-00045	Geneva Main cash	CHF	4,016	3,703
VAT-BANK-00022	Geneva petty cash CHF	CHF	1,412	1,302

VAT-BANK-00021	Malta Bank HSBC EUR	Euro	2	2
VAT-BANK-00002	International Office petty cash USD	USD	1,409	1,149
VAT-BANK-00001	International Office petty cash	Euro	3,803	3,803
	Total			9,958

- **Cash balance**

Code	Bank	Currency	Amount in source currency	Euro Equivalent
VAT-BANK-00004	Banca Etica CC	Euro	9,135	9,135
VAT-BANK-00007	Carta chiara 3069 CB	Euro	416	416
VAT-BANK-00008	Carta chiara 3077 ALP	Euro	-	-
VAT-BANK-00009	CHE BANCA EUR 993	Euro	81,948	81,948
VAT-BANK-00011	CHE BANCA EUR Mena 992	Euro	33,186	33,186
VAT-BANK-00012	CHE BANCA USD - 387	USD	8,532	6,957
VAT-BANK-00029	Popso 3410 EUR	Euro	83,776	83,776
VAT-BANK-00032	Popso 5273 EUR	Euro	6,139	6,139
VAT-BANK-00033	Popso VAR-3410 USD	USD	244,938	199,720
VAT-BANK-00034	Vatican Bank EUR	Euro	9,279	9,279
VAT-BANK-00035	Vatican Bank USD	USD	12,451	10,153
VAT-BANK-00037	Carta +MA 5484	Euro	5,924	5,924
VAT-BANK-00038	Carta +MA 5567	Euro	2	2
VAT-BANK-00046	Poste Italiane	Euro	31	31
	Total			446,666

6.5 Investments in Euro and USD

JRS International Office invests in different funds. Funds invested in bonds and other investments are reflected in the Balance Sheet at their current market value as of 31st December 2020. The investments have been increased of **Euro 996,270**, as net result of the withdrawals of the year to cover the liquidity needs of the office and the disbursement of funds to local offices, and the revaluation particularly favourable during the year. Thanks to a generous donation received during the year of 1 million, JRS decided to allocate this donation as quasi-endowment fund and investing it in the Fondo commune maintained by the Jesuit Curia.

6.6 Receivables

JRS receivables at 31/12/2019, amounting to **Euro 1,308,587**, are detailed in the table below:

Correspondent Accounts with Society of Jesus Curia & Mission Offices	31/12/2020 Total in Euro	31/12/2019 Total in Euro
Economato – USD	14,494	15,823
Economato – Euro	39,266	174,097
Jesuit Mission UK – GBP	7,606	7,174
Malta HSBC – Euro	2	2
Sub-total	61,368	197,096
Other Receivables		
Accrued income	9,180	19,684
Accrued donations	1,219,898	297,990
Other receivables	17,093	10,643
Prepaid expenses	1,048	1,048
Sub-total	1,247,219	329,365
Total Receivables	1,308,587	526,461

NOTE on Receivables

- **Intercompanies – payable to associates**

As reported in note 6.2, the International Office maintains two correspondent accounts at the Curia of the Society of Jesus (named Economato accounts) and those maintained at different Jesuit Mission Offices. Statements are received regularly from these offices and represent a credit for JRS from the Company of Jesus. The Curia of the Society of Jesus offer the space at Borgo Santo Spirito n.8 but requests the payment of some services offered to JRS, such as HR consultancies, IT support, use of IT tools, etc.

In addition to its existing correspondence accounts with the Curia, the International Office maintains a correspondence account with the Jesuit office in Malta and one with the Jesuit Mission in England where it receives small donations to be used for the organization's activities.

- **Accrued donations**

The total amount of accrued donation is of **Euro 1,219,898** and it is represented by the table below:

Accrued donations	Currency	Amount in source currency	Exchange Rate	Euro Equivalent
Funds anticipated to JRS EAR	USD	2,000	1.226	1,758
Jbeil (Lebanon) advanced donations (Original amount 125K USD)	EUR	68,629	1.00	68,629
Xavier network support IS 2019	EUR	5,000	1.00	5,000
Xavier network support IS 2019	EUR	6,962	1.00	6,962
Religious congregation	EUR	1,000,000	1.00	1,000,000
Jesuit Mission Office Australia	EUR	3,516	1.00	3,516
Alboan	EUR	5,000	1.00	5,000
Magis	EUR	10,000	1.00	10,000
Jesuit Mission Office Germany	EUR	50,000	1.00	50,000
Entreculturas	EUR	45,000	1.00	45,000
Christmas campaign	EUR	7,343	1.00	7,343
Card. Michael Czerny S.J. – Migrants & Refugees Section	EUR	16,690	1.00	16,690
Total accrued donations				1,219,898

- **Accrued Income**

The total of accrued income is **Euro 9,180** and refers to:

- A donation received in 2021 but to be allocated in 2020 for a total amount of USD 10,000 equivalent of Euro 8,154.
- Bank interest for Euro 1,026.

- **Prepaid expenses**

Accounts receivable from suppliers refers to an invoice from supplier Birches for which overpayments were made in 2019 totalling €1,048. As it was not possible to carry out the planned activities with the advice of this same supplier during 2020, no further invoices were issued to recover the receivable.

- **Other receivables**

The total of other receivable is **Euro 17,093** and it is represented by the table below:

Supplier	Euro amount
Clements	16,036
Agic	644
CHE BANCA	413
Total other receivable	17,093

6.7 Intercompanies – payable to associates

As reported in Note 6.2, the International Office maintains Correspondence Accounts for the various JRS Regional and Field Offices. The International Office receives donations and commits expenditures on behalf of various JRS Regional and Country Offices. In 2020, JRS changed its financial system and with it, the management of these inter-office accounts. Previously managed primarily at the regional level (normally one account for each region) whose balance at the end of the year was normally a debt of the international office to the regional offices, except in special cases; in 2020 the accounts were managed at the country level, assigning an inter-company account to each country that had financial exchanges with the International Office. Accounts receivable were recorded in an *receivable from associate* account and accounts payable in an *payable to associates* account. At the end of the year, the two accounts have been balanced and the overall balance of all inter-company accounts is a debt of the International Office, although some countries have a credit.

Below the balance by country at the year-end:

Region	Country code	Country	31/12/2020	31/12/2019	Change
South Asia	AFG	Afghanistan	(72,005)	(10,642)	(61,362)
Southern Africa	AGO	Angola	1,141	31,139	(29,997)
Asia Pacific	APO	Asia Pacific Regional Office	(16,124)	(9,802)	(6,322)
Great Lakes	BDI	Burundi	136,133	140,876	(4,744)
South Asia	BGD	Bangladesh	(21,151)	(1,984)	(19,167)
Europe	BIH	Bosnia and Herzegovina	12	0	12
West Africa	CAF	Central African Republic	(225,561)	0	(225,561)
West Africa	CMR	Cameroon	21,758	0	21,758
Great Lakes	COD	Congo, Democratic Republic of	39,920	4,772	35,148
Latin America	COL	Colombia	(4,764)	(5,518)	754
Eastern Africa	EAO	Eastern African Regional Office	(131,057)	(139,804)	8,747
Eastern Africa	ETH	Ethiopia	(31,447)	4,462	(35,909)
Europe	EUO	Europe Regional Office	1	(3,709)	3,710
Europe	GBR	United Kingdom	(696)	(697)	0
Great Lakes	GLO	Great Lakes Regional Office	354,378	354,249	129
Europe	GRC	Greece	(2,826)	(2,551)	(275)
Asia Pacific	IDN	Indonesia	(51,757)	0	(51,757)
South Asia	IND	India	(193,507)	(178,430)	(15,077)
Middle East and North Africa	IRQ	Iraq	(55,129)	171,584	(226,714)

Middle East and North Africa	JOR	Jordan	161,190	(144,103)	305,293
Eastern Africa	KEN	Kenya	40,901	(52,935)	93,836
Latin America	LAO	Latin America and the Caribbean Regional Office	(31,865)	(147,186)	115,320
Middle East and North Africa	LBN	Lebanon	(95,653)	(238,611)	142,958
Middle East and North Africa	MEO	Middle East and North Africa Regional Office	(75,064)	0	(75,064)
Latin America	MEX	Mexico	(18,310)	(18,310)	0
Asia Pacific	MMR	Myanmar	(98,237)	(24,535)	(73,703)
Southern Africa	MWI	Malawi	(91,058)	(14,022)	(77,036)
West Africa	NGA	Nigeria	(68,212)	0	(68,212)
Europe	PRT	Portugal	6	0	6
Europe	RKS	Kosovo	4	0	4
Eastern Africa	SDS	Sudan, South	276,368	(66,578)	342,946
Europe	SRB	Serbia	12	0	12
Middle East and North Africa	SYR	Syrian Arab Republic	(639,633)	(1,113,954)	474,322
WAF	TCD	Chad	(109,064)	0	(109,064)
Great Lakes	TZA	Tanzania	(73,768)	(41,207)	(32,561)
Eastern Africa	UGA	Uganda	20,950	12,701	8,249
USA	USA	United States of America	354	(898)	1,252
Latin America	VEN	Venezuela (Bolivarian Republic)	(54,073)	(53,990)	(83)
West Africa	WAO	West Africa Regional Office	(86,744)	(398,606)	311,862
Southern Africa	ZAF	South Africa	20,072	(43,660)	63,732
Southern Africa	ZAO	South Africa Regional Office	15,605	(34,293)	49,898
Southern Africa	ZWE	Zimbabwe	28,755	(42,938)	71,694
		Total	(1,130,144)	(2,069,180)	939,036

6.8 Other payables

The total amount of other payables, amounting to **Euro 210,084**, is divided as follow:

Description	Euro amount
Vendors	70,125
Invoice to be received*	31,614
Bank fees	203
Taxes and fees payable*	15,930
Payable to staff	92,212
Total	210,084

NOTE on Payables

- Year End accruals – invoices to be received

The total amount of invoices to be received is of **Euro 31,614** and is represented as follows.

Vendor	Euro amount
Fordham University Online Humanitarian T.	782
Microsoft invoice INV9897666171 Dec 2020	20,240
Microsoft invoice INV9897667722 Dec 2020	4,063
Konterra invoice 5793 2020	815
Nous 4° quarter 2020	2,750
Website Maintenance 4° quarter	1,464
ITC Contribution part 2020	1,500
Total	31,614

- Taxes and fees payable

Payables for taxes and duties include the IRAP tax credit for the year 2020. This has been calculated in accordance with art. 10, paragraph 1 of Legislative Decree 446/1997, namely with application of the retributive method for non-commercial entities carrying out exclusively institutional-type activities.

6.9 Deferred income

The total amount of deferred income received in 2020 for 2021 is of **Euro 1,559,022**:

Description	Amount in Euro	Note
Donations for Haiti	2,907	Small donations received for Haiti to be sent to Latin America region

CPPS Foundation for Reconciliation project	27,173	Due to the pandemic situation, the activities foreseen for this project have been postponed and, in agreement with the foundation, funds carried over to 2021.
The Canadian Jesuit Mission for Strengthening Country Operations project	6,814	Donation for 3 years project (<i>Strengthening Country Operations</i>) – the total amount for three years has been received in one tranche and the amount for each year has been deferred.
Misean Cara – staff care project	28,000	Due to the pandemic situation, the activities foreseen for this project have been postponed and, in agreement with the foundation, funds carried over to 2021.
Misereor – M&E project	24,734	2 years project for the activities of <i>Monitoring and Evaluation</i> . The first tranche received in 2020 has not been fully used and the balance has been deferred to 2021.
Anonymous for Institutional Strengthening	234,416	Donation from an anonymous benefactor for a specific project of institutional strengthening that will be carried over in 2021.
Religious congregation	850,000	Generous contribution that has been allocated partially in 2020 and the rest deferred to 2021.
Donation for Gender Responsive Education Project	75,490	3 years project for <i>Gender Responsive Education</i> . The total amount has been received in 2020, The amount related to 2021 and 2022 activities has been deferred.
Private Foundation – Education Project	290,391	Due to the pandemic situation has not been possible to finalise the activities related to the <i>Education in Emergency situations</i> project. In agreement with the foundation, activities have been postponed and funds carried over to 2021.
Anonymous Donation for Gender Responsive Education Project	19,098	3 years project for <i>Gender Responsive Education</i> . The total amount has been received in 2020, The amount related to 2021 and 2022 activities has been deferred.
Total	1,559,022	

6.10 Staff Fund

These provisions are intended for staff with permanent contracts when they finish their term of employment with JRS International. The amount is approximately equivalent to a month's salary per year:

Provision Staff Fund in Euro	31/12/2019	Increase	Previous years adjustments	Decrease / Disbursements	31/12/2020
Liquidation Fund – JRS Workers	124,942	57,439	(2,807)	(8,269)	171,305
Liquidation Fund – at Jesuit Curia	33,790	3,755	6,973		44,517
Liquidation Fund	158,732	61,194	4,165	(8,269)	215,822

6.11 Equity

Total JRS Fund amounting to **Euro 7,188,193** is reflected in the table below:

Description	31/12/2020	31/12/2019
Retained Earnings	(230,638)	783,154
Designated funds	61,986	291,785
Discretionary funds	1,503,993	720,839
JRS Capital Fund	4,850,832	4,820,726
Quasi- Endowment Fund	1,000,000	
Total	7,186,173	6,616,504

NOTE on Equity

- **Designated Funds**

A benefactor advanced **Euro 1,200,000** in 2014 for projects related to women's empowerment; the fund is intended to cover the projects approved by the benefactor for three consecutive years (2015-2016-2017). The remaining balance is meant to be allocated to specific cases of vulnerable women. The amount that has been allocated during 2020 is 23,967 Euros while the remaining total is 61,986 Euros.

IDG, International Development Group: in the last three years JRS has strengthened the relationship with a group of benefactors who are volunteer fundraisers for JRS. Over the past 4 years, JRS has allocated these funds

to various projects managed by the country offices in which JRS operates. The remainder due solely to an exchange rate gain was allocated to reserves in 2020. The total allocated in 2020 was 110,192 Euros, and at the end of 2020 the fund balance is zero.

Anonymous Foundation for Global education activities: Private donor foundation is funding JRS Education work with a commitment of 5 Million Euro. The first tranche of 1 Million Euro was disbursed in 2015 and used in 2018 – 2019 and 2020 to strengthen the IT capacity of the International office. The total amount spent to strengthen IT capacity in 2020 was Euro 95,640, completing the use of the 1 million fund. The other tranches of the commitment have reinforced the IO Education unit and Global Education Team as well as Teachers Training programmes in JRS regions.

- **Discretionary funds**

The total amount of discretionary funds is the sum of prior years' results.

- **JRS Capital Fund**

Represents the Foundation's reserves that began to be consolidated beginning in 2012.

- **Quasi-Endowment Fund**

On the occasion of the 40th anniversary of JRS, Father General of the Society of Jesus donated one million euros as a sign of the Society's continued support for the work of the Foundation in the various countries in which it operates. Father General did not place any constraints on the use of these funds, and JRS decided to set up a fund, adding to its own quota maintained in the Common Fund of the Jesuit Curia.

6.12 Donations

As reported in Note 6.2, JRS recognizes several types of revenue:

- **Designated donation**

The total amount of designated donation in 2020 was **Euro 1,748,735** as reported in the two tables below:

Designated donation not fully spent	Received amount	Deferred income to 2021	Balance revenue recognized in 2020
GHR Foundation - Reconciliation Project	306,743	(29,787)	276,956
CPPS Heritage Mission Fund - Reconciliation Project	27,173	(27,173)	-
Anonymous - Gender Responsive Education Program	43,293	(19,098)	24,195

Anonymous - Gender Responsive Education Program	119,351	(75,490)	43,861
Anonymous - Education in Emergency Programme	1,000,000	(290,391)	709,609
Total	1,496,560	(441,939)	1,054,621

Designated donation fully spent in 2020	Currency	Source Amount	Exchange Rate	Euro Equivalent
XN - The Canadian Jesuits Missions - SCO 2020	Euro	6,814	1.00	6,814
XN - Jesuit Mission Office Australia - SCO 2020	Euro	18,600	1.00	18,600
XN - Alboan - SCO 2020	Euro	5,000	1.00	5,000
XN - Magis Foundation - SCO 2020	Euro	10,000	1.00	10,000
XN - JM Germany - SCO 2020	Euro	50,000	1.00	50,000
Entreculturas - Institutional Strengthening 2020	Euro	45,000	1.00	45,000
Alboan Foundation - Institutional Strengthening 2020	Euro	45,000	1.00	45,000
Misean Cara - Staff Care 2020	Euro	2,000	1.00	2,000
Misereor - M&E 2020	Euro	21,571	1.00	21,571
Jesuit Curia Rome - Leadership 2020	Euro	33,000	1.00	33,000
GHR Foundation - Covid 19 support 2020	USD	59,980	1.18	50,623
Anonymous - Staff Personal Development 2020	USD	3,650	1.22	2,988
Anonymous - IO Staff retreat 2020	USD	6,350	1.22	5,198
Migrants & Refugees Section - Administrative work 2020	Euro	16,690	1.00	16,690
Anonymous - JRS IO Advocacy work 2020	USD	20,000	1.08	18,544
Anonymous - JRS IO Advocacy Work 2020	USD	15,404	1.08	14,282
Anonymous - Staff care Programme 2019	USD	39,965	1.08	37,055
Anonymous - JRS IO Inst. Strength IT development	USD	25,000	1.08	23,180
Anonymous - JRS IO Inst. Strength IT development	USD	75,000	1.08	69,571
Anonymous - JRS IO Inst. Strength IT development	USD	10,000	1.08	9,272
Anonymous - JRS IO Inst. Strength IT development	USD	2,000	1.08	1,854
JRS/USA - additional contribution - JRS IO Inst. Strength IT development	USD	16,222	1.08	15,041
Anonymous - JRS IO Inst. Strength IT development	USD	520	1.08	482
Anonymous - Staff Care IO 2020	USD	75,000	1.16	64,798
Anonymous - Staff Care IO 2020	USD	1,000	1.16	864
Anonymous - JRS IO Institutional S. IT development 2020	USD	25,000	1.16	21,599
Anonymous - Covid Handbook	USD	10,000	1.16	8,640
Anonymous - IO Finance operations 2020	USD	10,000	1.16	8,640
Anonymous - IO Finance operations 2020	USD	94,015	1.16	81,226
Anonymous - IO Finance Operations 2020	USD	2,500	1.16	2,160

Anonymous - IO Finance operations 2020	USD	120	1.16	104
Anonymous - Covid Support - IO Finance operations 2020	USD	5,000	1.16	4,320
Total				694,114

- **Undesignated donations**

The total amount of undesignated donation is of Euro **1,383,402**. In the table below are reported the undesignated donation over Euro 5,000:

Undesignated donations	Currency	Originary amount	Exchange Rate	Euro Equivalent
Anonymous - IT development	Euro	89,154	1.00	89,154
Inukai Foundation	Euro	200,000	1.00	200,000
Anonymous Congregation	Euro	30,000	1.00	30,000
Anonymous Congregation	Euro	6,000	1.00	6,000
Anonymous	GBP	41,100	0.84	48,856
Anonymous	USD	6,337	1.11	5,723
Anonymous Congregation	Euro	10,000	1.00	10,000
Anonymous Congregation	Euro	25,000	1.00	25,000
Jesuit Conference of Canada and United States	Euro	72,695	1.00	72,695
Anonymous	GBP	5,000	0.88	5,703
Anonymous Congregation	Euro	16,110	1.00	16,110
Anonymous	USD	30,000	1.10	27,348
Anonymous Congregation	Euro	66,048	1.00	66,048
Anonymous Foundations	USD	30,000	1.13	26,562
Anonymous	USD	10,000	1.12	8,911
Jesuit Japan Province	Euro	83,382	1.00	83,382
Anonymous	USD	25,000	1.12	22,304
Anonymous Congregation	Euro	15,000	1.00	15,000
Anonymous Congregation	USD	60,000	1.18	50,636
Anonymous	USD	10,000	1.19	8,390
Jesuit Swiss Province	Euro	13,878	1.00	13,878
Anonymous Congregation	Euro	25,000	1.00	25,000
Crown Battery Manufacturing	USD	10,000	1.17	8,545
Anonymous Congregation	Euro	15,000	1.00	15,000
Anonymous Congregation	Euro	83,583	1.00	83,583
Jesuit Province of Austria	Euro	25,000	1.00	25,000
Anonymous	USD	50,000	1.21	41,232
Anonymous Congregation	Euro	25,000	1.00	25,000
Anonymous Congregation	Euro	10,000	1.00	10,000

Anonymous	USD	10,000	1.23	8,154
Anonymous Congregation	Euro	150,000	1.00	150,000
Total				1,223,214
Other undesignated donations below euro 5000				160,188
Total undesignated donation				1,383,402

- **In-kind donation**

The total amount of in-kind donations has been of **Euro 374,992** as detailed in the note 6.12.

- **Income to be designated - Donations to support field projects.**

The International Office carries out Fundraising activities for projects managed by the JRS regional and country offices. Under the heading "income to be designated" the fruit of these fundraising activities are recorded and therefore the total donations that are then allocated by the International Office to specific projects in the regions in which JRS operates. In accordance with the accrual accounting principle, these funds are recorded as revenue and then as a cost which is allocated to the correspondence accounts, thus representing a debt to the regional offices coordinated by the JRS International Office.

The total amount of income designated to support field project has been **Euro 2,399,225**.

6.13 In-kind donations

The total amount of in-kind donations has been estimated of **Euro 374,992**. This amount is made up of the enhancement of the work of 4 Jesuits who offer their service to JRS for free for a total of 152,192 Euros, and the support offered by the Jesuit curia for a total of 222,800 Euros.

- **Support from the Jesuit Curia**

The Jesuit in-kind support for the office space, utilities, and Jesuit personnel continues to remain invaluable. The in-kind support, estimated in Euro, is reflected as a donation from the Jesuit Curia but it is not formally recorded in the accounts. The following schedule shows in detail the estimated monetary value associated with the Curia's support.

Jesuit Curia in-kind support	31/12/2020	31/12/2019
Rent of the office	150,000	150,000
Annual per diem for 4 jesuits	72,800	80,000
Total	222,800	230,000

Including the annual subsidy of Euro 33,000, the total contribution of the Jesuit Curia is Euro 255,800 which represents a strong commitment on part of the central government of the Society of Jesus for the important ministry of JRS through its international office.

6.14 Financial income

The financial income, amounting to **Euro 1,156,549**, are divided as follow:

Description	Euro amount
Bank interest	1,800
Gain on exchange rate	3,936
Unrealised gain on investment revaluation	1,150,813
Total	1,156,549

6.15 Other income

The other income, amounting **Euro 103,610**, are represented by:

Other income	Euro amount
Extraordinary Income	13,031
Other Income	438
Indirect cost contribution	90,140
Total	103,609

JRS worldwide applies a policy to cover the overheads costs of the International Office and Regional Offices by applying a rate of 15% on the grants application with some donors who have signed a specific MoU. Out of 15%, the 4% is given for IO administrative costs. Below the details of each region contribution for IO cost.

Region	Euro Amount
Asia Pacific	9,926
Eastern Africa	8,348
Europe	2,970
Great Lakes	5,367
Latin America	4,650
Middle East and North Africa	18,063
South Asia	18,079
southern Africa	5,069
West Africa	17,668
Total	90,140

6.16 Expenditures

The total expenditures, amounting to **Euro 7,397,150**, is divided by the following cost centers:

- Corporate, Secretary and Administration, Advocacy department
- Human Resources department
- Finance and Logistics department
- Programmes & Innovation department
- Communications and Fundraising

Category / department	Corporate, Secretary and Administration, Advocacy	Human Resources	Finance and Logistics	Programmes & Innovation	Communications and Fund Raising	Total
Staff	689,388	236,263	313,582	556,299	299,744	2,095,276
Travel	11,269	13,629	249	6,685	-	31,833
Consultancies	117,455	99,710	520	21,175	14,880	253,741
Website and IT Network	445,684	-	-	-	14,866	460,549
Office costs	180,604	-	52	-	6,394	187,051
Fundraising	7,462	-	-	120	32,976	40,558
Financial costs	941,923	-	-	-	-	941,923
Depreciation	7,613	-	164	-	140	7,916
Specific IO Projects	107,636	60,120		811,381		979,137
International Projects	2,399,165	-	-	-	-	2,399,165
Total 2020	4,908,200	409,723	314,567	1,395,660	369,000	7,397,150
Total 2019	1,645,717	306,777	236,522	1,409,632	483,732	4,082,380

The table below compares expenditures by category over the past 2 years. The item *international projects support* has been separated from the total expenses. This item includes fundraising activities and, therefore, all donations that have been earmarked to cover projects carried out on the ground by country offices in countries where JRS operates. This expenditure item corresponds to the item Income from donations to be allocated detailed in paragraph 6.12.

Category	Total 2020	Total 2019
Depreciation	7,916	21,753
Office costs	187,051	204,901
Fund raising	40,558	60,117
Publications	-	-
Seminars and international meetings	-	136,616

Specific IO Projects	979,137	1,318,932
Staff	2,095,276	1,563,104
International training	-	132,748
Consultancies	253,741	-
Travels	31,833	177,121
Financial Expenditures	941,923	229,333
Websites & Network	460,549	238,013
Sub-Total	4,997,985	4,082,640
International Projects Support	2,399,165	
Total expenditures	7,397,150	

- **Note on expenditures**

The main variations are related to:

- **Office costs:** In 2019 we noted an increase in the Total amount of office expenses as the office operations themselves have increased. Between 2019 and 2020, they remained mostly constant with a slight inflection mainly due to office cost savings related to the increase in smart working imposed by the particular situation created due to the pandemic.
- **Fundraising:** there has been a slight decrease in fundraising expenses linked in particular to the savings made by organizing fundraising events online rather than in person, a situation also created due to the COVID-19 pandemic.
- **Seminars and international meetings:** due to the COVID-19 pandemic situation, it was not possible to organize any of the international or regional meetings that JRS as the coordinating office used to propose and financially support to the different country offices in which JRS operates.
- **Specific IO projects:** since 2014 the International Office has been implementing some projects directly managed by the office itself. In 2019 to the projects of Staff Care, Reconciliation and Peace Promotion, and Education and Teacher Training, an additional project called Strengthening Country Operations was initiated to locally strengthen the country offices in which JRS operates. In 2020 all of these projects were continued, however the Strengthening Country Operations project, requiring a large number of missions abroad, was suspended to be resumed in 2021.
- **Staff costs:** Personnel costs include the contracts of Italian employees and certain full-time international employees who reside abroad. The upward variance between 2020 and 2019 of **Euro 532,172** is due to
 - Computation of the salary of Jesuits engaged in activities not related to specific projects amounting to 245,000 Euros. This item is part of the in-kind costs that correspond to the in-kind donations expressed in paragraph 6.13.

- The team dedicated to the Strengthening Country Operations project has been reallocated from the item "Specific Projects" to the item "Personnel", for the months from April to December during which the project was suspended; for a Total of 208.677 Euro
- Staff costs amounting to 29,407 Euros (Courses for professional growth, support for rent, support for travel and personal documents)
- New staff (Institutional Donors and Foundations Officer, Fundraising Europe Coordinator, Junior Finance Officer)
- **International Trainings:** Due to the COVID-19 pandemic situation, it was not possible to organize any international or regional trainings for the staff of the different country offices where JRS operates. Trainings were conducted through online platforms and webinars.
- **Consultancies:** In 2020 it was deemed appropriate to highlight the total amount of consultancies used by the international office to carry out certain activities. These consultancies can be detailed as follows:

Consultancies	Euro amount
General Consultancies	119,948
Need Assessment	316
Translations	23,606
Legal	16,805
Fiscal and accounting	33,089
Monitor and Evaluation	21,175
Security	38,800
Total	253,739

General consultancies is 80 percent represented by a Staff Care project to promote the psychological and mental well-being of its staff. The JRS Employee Resilience Pilot Program, administered by KonTerra Consulting, provides support on a wide range of issues related to stress, anxiety, emotional and mood problems, and insomnia.

This item also includes the costs of the international consultant for compliance with child and safeguarding policies.

- **Travels:** Due to the COVID-19 pandemic situation, travel by JRS International Office staff to projects and country offices has been very limited. Meetings were conducted online.
- **Websites & Network:** Over the past three years, the JRS international office has made significant investments in the development of its IT and Information Management systems. In particular during 2019 JRS has invested for the purchase of a new financial accounting, Microsoft Dynamics NAV. In 2020 a private company has been contracted for the development of some additional modules that will be integrated with the accounting module, the program monitoring and evaluation module (for the writing, monitoring and evaluation of projects) and a grant module (for the management of projects funded by institutional donors).

7. Annexes

7.1 Impact of the COVID-19 pandemic on activities in 2020

In 2020, JRS International Office was faced with the complex situation in Italy and around the world by the COVID-19 pandemic caused by an infection by the virus called SARS-CoV-2, which broke out in late 2019 and early 2020.

The impact that this pandemic had on the activities of JRS - International Office can be summarized as follows:

- **Impact of the pandemic on activity level**

There was a sharp reduction in the number of trips that the international office team makes annually to different countries for project monitoring purposes, and for training of local and international staff in different country offices.

Staff training continued through online webinars, group video-calls, and individual trainings. This situation resulted in positive externalities, as it allowed the JRS International Office to consolidate new online distance learning tools, and to interact even more with staff in country and regional offices.

Regarding on-site monitoring activities, desk officers in the programme and finance departments were able to compensate by requesting more frequent project progress reports and financial reports in order to ensure the smooth running of activities. The improvements undertaken in the IT system in the past 18 months have been extremely helpful to ensure an ongoing monitoring of activities and the financial situation remotely.

Regarding the Education and Teacher Training programmes and the Reconciliation and Peace Building programmes which are funded by specific donors and carried out directly by the International Office in the various countries where JRS works, JRS made agreements with donors to reallocate funds while maintaining the same project objectives. The funds will therefore be used toward the same purpose by developing more local activities carried out by local staff and field workers, while reducing the number of trips between the international office and local offices.

- **Impact of the pandemic at annual budget level**

The budget of the JRS International Office was revised and adapted to the new ways in which JRS coordinates its activities. For the impact on the expenditure reduction refer to paragraph 6.15.

- **Pandemic impact on income**

Regarding revenues and donations earmarked for International Office operations, JRS has reduced its revenue forecast for 2020 based on specific donations that have not been confirmed for 2020 and general estimates of economic activity and recovery. This complements the reduction in operating expenses described above. Fortunately, major institutional donors, several major donors, and donors linked to the Jesuit network have confirmed their support and flexible in their use of funds.

In addition to these donations, the JRS international office received small grants to meet the specific needs of the office due to the pandemic situation for personal protective equipment and to ensure the safety of its workers.