



Annual Report **2020**

[www.helpcode.org](http://www.helpcode.org)





The SARS-CoV-2 virus responsible for the disease we call COVID-19 has been diagnosed in more than 177 million people since we started counting. It has caused about 4 million recorded deaths, plus many others that have gone unrecorded. The number of people without work has grown, as all the world's major economies and whole industries have been disrupted. Today, more than a year after we first put on face masks, we still don't know what our future will be like.

The pandemic is global, and appears to have struck everywhere, with no distinctions. At first glance we may all appear to be poorer than before, but if we take a closer look, we will see that the effects of the economic crisis caused by the pandemic have widened gaps and inequalities: those who were struggling to build a life for themselves have less opportunities than before, and those who were weak are now even weaker.

Children and students saw their learning opportunities compromised, and therefore their chances of becoming conscientious, independent adults. Poorer schools and families suffered the most, because they could not afford the equipment for remote instruction. Young university graduates looking for employment have had to lower their expectations even further. Women have been more exposed to domestic violence. Migrant workers have been left even more alone in their misery.

As the world attempted to adapt to the virus, many inequalities were exacerbated. We will remember 2020 as the year everything changed; but what will stay with us of this experience, years down the road? Only ruins, unpleasantness and hardship? Or will we be capable of taking a new look at our lives and our way of understanding the world and development?

In the face of a virus that infects peoples and individuals all over the world, it becomes clear that we are all connected, and that there cannot be a happy world as long as there are people who suffer. That the resources available to us and our efforts must be invested in a future that allows everyone to have opportunities, self-awareness and freedom.

I believe that Helpcode's focus on sustainable development, solidarity, and the culture of world citizenship are more relevant than ever today.

And, lastly, I hope that what arises out of the ashes of 2020 will be an awareness that life is not about accumulating things, but living.

**Giorgio Zagami**  
Helpcode President





# Contents

A MESSAGE FROM OUR PRESIDENT .....3

METHODOLOGICAL NOTE.....6

**1 - ABOUT US .....8**

1.1 General information on the organisation.....9

1.2 Structure, governance and administration.....11

1.3 Vision and mission .....12

1.4 Our history .....13

1.5 Our principles .....13

1.6 Where we work .....14

1.7 How we work.....16

1.8 Areas of action .....16

1.9 The Sustainable Development Goals.....17

1.10 Stakeholder map.....17

**2 - OUR STAKEHOLDERS .....18**

2.1 Beneficiaries.....19

2.2 Individual donors and private donors .....30

2.3 Institutional donors .....33

2.4 Helpcode people .....36

2.5 Partners .....44

2.6 Suppliers .....47

2.7 Public opinion and the media .....47

**3 - GOALS FOR THE FUTURE.....48**

**4 - 2020 IN FIGURES.....50**

4.1 2020 Balance sheet.....52

4.2 2020 Report on operations.....54

4.3 Explanatory notes .....55

4.4 2020 Financial Report .....56

4.5 Independent Auditor’s Report .....64

4.6 Additional information .....65

**5 - JOIN HELPCODE .....66**

**6 - SUPPORT HELPCODE.....68**

**7 - REPORT OF THE STATUTORY AUDITOR.....78**







## Methodological note

The reporting method adopted in Helpcode's Annual Report is based on the guidelines contained in the 4 July 2019 Decree of the Minister of Labour and Social Policy concerning annual reporting obligations for non-profit organisations. This document describes the initiatives implemented and the results achieved in the Association's work in the year 2020. The reporting procedure takes into account the principle of materiality in the identification and analysis of the areas of social, economic and environmental sustainability to which we give priority. In order to provide an overall picture of our projects, figures from the previous year are also provided, along with information on projects Helpcode intends to implement in the near future. This Annual Report has been prepared through an internal process involving various organisations present in the local area. Helpcode's Annual Report is inspired by two key values guiding all the Association's work: truth and transparency.

**Truth and transparency** are also the tools that allow us to present the results and the impact of Helpcode's activities and projects, providing our stakeholders with accurate, complete, easily comprehensible information on the relationship between our mission, our goals and the work we do. Presenting our successes without concealing the hurdles we have met with along the way, because the trust we need to generate and cultivate in all our stakeholders is another of the Association's key values.

In order to achieve ongoing improvement, our 2020 Annual Report has evolved over previous reports in order to meet the requirements of the new guidelines resulting from the Third Sector Code and become clearer, more transparent and significant in describing the impact of Helpcode's activities.

With a view to achieving these goals, new indicators of impact have been added, permitting better alignment with the Sustainable Development Goals (SDGs) and extending our focus beyond output to outcome. We must, however, emphasise that the pandemic has set us all back 20 years in the process of achievement of the SDGs, not only Helpcode but all the players involved in achieving these goals. Many of the Association's projects have suffered from long interruptions and severe limitations due to restrictions imposed in the countries where we work. The indicators of impact and data contained in the 2020 Annual Report are profoundly affected by this situation.

Despite the difficulties encountered as a result of the pandemic, the figures collected here are presented in pursuit of the goals of completeness, efficacy, accessibility and legibility.

### COMPLETENESS.

Important information has been added in several sections, particularly regarding the Association's stakeholders.

### EFFICACY.

We have begun to implement a new series of indicators with the intention of making the impact of the Association's work more systematic, concrete and evident.

### ACCESSIBILITY AND LEGIBILITY.

Graphic design is intended to highlight the content of the report and make it easy to understand.

### The 2020 Annual Report is composed of the following parts:

**Part 1 - About us**, describing the Association's identity and mapping its stakeholders. Compared to last year's edition, this section has been expanded with the addition of graphic representation of stakeholders and clear identification of the SDGs pursued.

**Part 2 - Stakeholders**, identifying parties with an interest in Helpcode's activities. This section has been added to Helpcode's report to highlight the goals and yardsticks applicable to each category of stakeholder.

**Part 4 - Goals for the future** briefly presents the goals the Association hopes to achieve in the years to come in its Annual Report.

**Part 5 - 2020 Annual Report**, including the Profit and Loss Account, Balance Sheet and Explanatory Notes, in addition to the Report of the Independent Auditor, PKF.

**Part 6 - Join Helpcode** and **Part 7 - Support Helpcode** describe all the ways of joining the Helpcode community and supporting the Association's activities.



## 1.1 General information on the organisation

**Name of the organisation:** HELP CODE ITALIA

**VAT no.:** 02422730990

**Legal form and qualification under the Third Sector Code:** Onlus

**Headquarters:** via XXV Aprile 12B, Genoa (GE), 16123

**Areas of operation:** Italy, Mozambique, Cambodia, Nepal, Tunisia, Libya, Democratic Republic of the Congo, Yemen

**Values and goals pursued (the mission of the organisation):** The Association is independent, lay, non-political and non-denominational, and was established for the non-profit pursuit of civic goals of solidarity and social utility exclusively or primarily through activities of public interest under art. 5 of Legislative Decree no. 117 of 2017.

**Statutory activities identified:** in the pursuit of its goals, the Association promotes improvement of the living conditions of people with particular vulnerabilities, especially children, in the communities where they live through concrete initiatives directly and indirectly supporting their education, wellness and development.

To achieve these goals, the Association exclusively or primarily performs the following activities, in the public interest, in Italy and abroad:

- a) social actions and services under article 1, paragraphs 1 and 2, of Law no. 328 of 8 November 2000, as amended, and actions and services under Law no. 104 of 5 February 1992 and Law no. 112 of 22 June 2016, as amended;
- b) social and medical services of the type identified in the 14 February 2001 Decree of the President of the Council of Ministers, published in issue no. 129 of Gazzetta Ufficiale on 6 June 2001, as amended;
- c) education, instruction, and vocational training under Law no. 53 of 28 March 2003, as amended, and cultural activities of social interest with educational purposes;
- d) actions and services aimed at the protection and improvement of the condition of the environment and at prudent, rational use of natural resources, excluding regular exercise of the activities of collection and recycling of urban, special and hazardous wastes, and the protection of animals and prevention of stray animals under Law no. 281 of 14 August 1991;
- e) scientific research of particular social interest;
- f) organisation and management of cultural, artistic or recreational activities of social interest, including activities and publications promoting and disclosing the culture and practice of volunteer work and the activities of general cultural interest identified in this article;
- g) non-academic training aimed at preventing students from dropping out of school and encouraging them to achieve success in schooling and education, preventing bullying and combating low levels of education;





- h) cooperation in development under Law no. 125 of 11 August 2014, as amended;
- i) humanitarian reception and social integration of migrants;
- l) philanthropy, child sponsorship, free transfer of food or products of the type identified in Law no. 166 of 19 August 2016, as amended, or providing of money, goods or services to support disadvantaged persons or activities of public interest under this article;
- m) promotion of the culture of legality, peace among peoples, non-violence and unarmed defence;
- n) promotion and protection of human, civil, social and political rights, and of the rights of consumers and users of the activities of public interest identified in this article, promotion of equal opportunities and of mutual aid initiatives, including time banks of the type described in article 7 of Law no. 53 of 8 March 2000, and ethical purchasing groups of the kind identified in article 1, paragraph 266 of Law no. 244 of 24 December 2007;
- o) redevelopment of unused public property or of assets confiscated from criminal organisations.

**Additional activities performed in a secondary/instrumental role:**  
product sales in remote mode via the internet site [regalaunsorriso.helpcode.org](http://regalaunsorriso.helpcode.org), owned by Helpcode Italia Onlus of Via XXV Aprile 12B, 16123 Genoa (GE), Tax Code 95017350109, VAT number and registration number in the Registry of Companies of Genoa 02422730990 and REA (Economic and Administrative Index) no. GE – 485148.

**Connections with other third sector organisations:** AOI – Associazione ONG Italiana, Janua Forum, CoLomba, Ricibo network, Pidida Liguria, Forum del Terzo settore Liguria (Forum of the Third Sector in Italy)

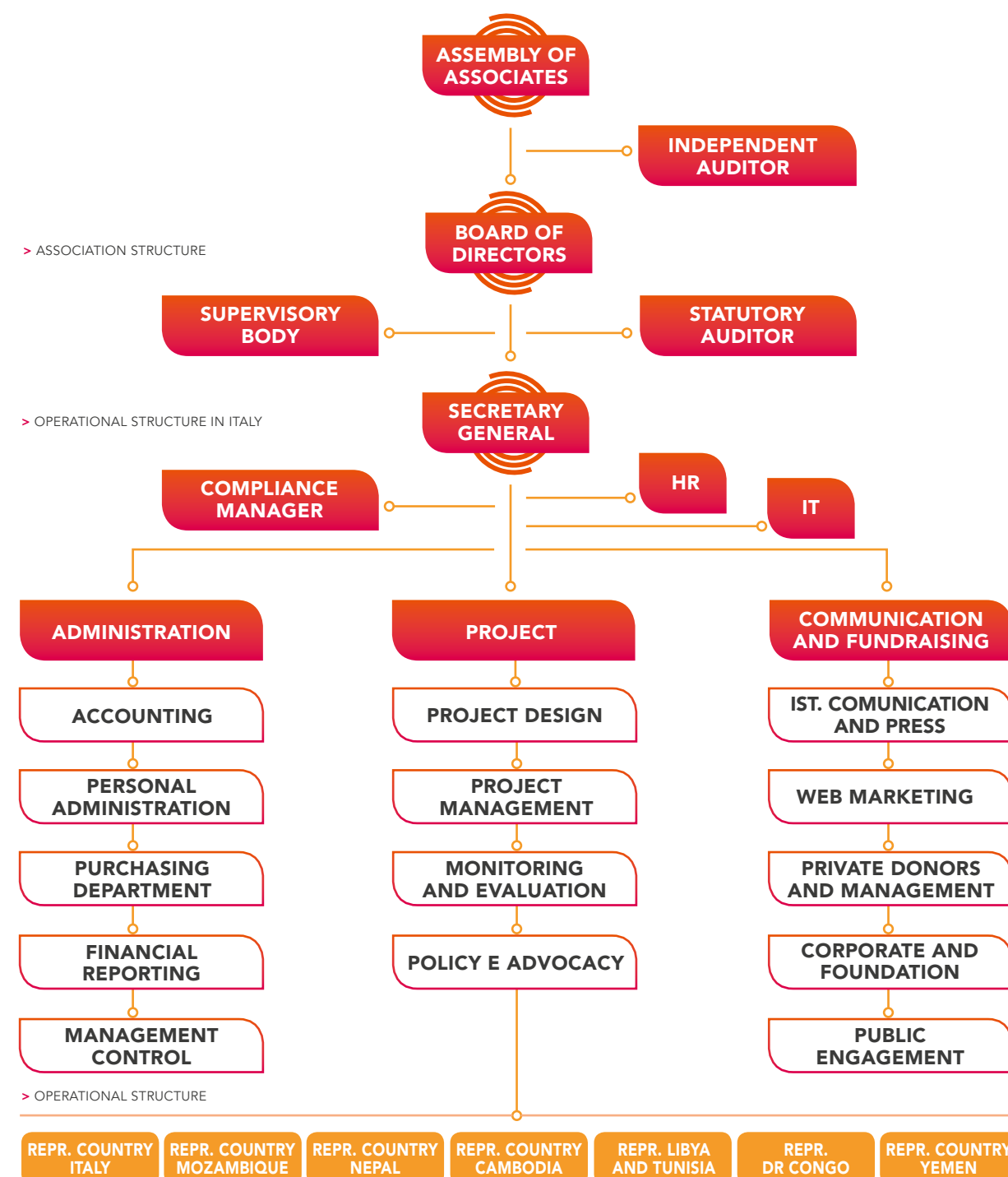


## 1.2 Structure, governance and administration

Helpcode's activities are determined by decision of the Assembly of Associates and the Board of Directors, which delegates management of all the organisation's operations to the Secretary General.

The organisation's work is controlled and audited by the Independent Auditor, the Statutory Auditor and the Supervisory Body.

### ORGANIZATIONAL CHART



The **Independent Auditor**, appointed in October 2020, remains in office for 3 years and performs the following tasks:

- checking financial management;
- ascertaining proper keeping of accounting records;
- reporting on the final budget.

The **Statutory Auditor** oversees compliance with the law and with the Association's By-Laws, compliance with the principles of correct administration and, particularly, the appropriateness and concrete functioning of the organisational, administrative and accounting set-up adopted by the Association. The Statutory Auditor also monitors compliance with the Association's purposes of solidarity and social utility, and ensures that the annual report is prepared in accordance with the guidelines contained in art. 14 of Legislative Decree 117/2017.

Helpcode has a single Statutory Auditor, Dr. Maria Luisa Delcaldo.

The Statutory Auditor was appointed in December 2020 and remains in office for three years.

The **Supervisory Body** is a collegial body composed of 3 members, one of whom is internal: Giovanni E. Viscovi (chair), Alessandra Cassone and Alessandro Grassini (internal member). Independence, professionalism and continuity of action are the principal attributes characterising the Supervisory Body. The Supervisory Body is normally responsible for:

- Proposing adaptation and updating of the Model (for example, following changes in the organisation or activities of the Association, changes to the regulatory framework, anomalies or violations of the requirements of the Model);
- Overseeing and ensuring compliance with and effective implementation of the Model on the part of recipients (for example, by verifying effective adoption and correct application of procedures, etc.);
- Managing or monitoring training and informative initiatives for the dissemination of knowledge and understanding of the Model on the part of its recipients
- Managing and following up on information received on the functioning of the Model

The Supervisory Body is responsible for overseeing and regularly checking the efficacy of the Model, reporting any deficiencies in the Model, and updating the Model in response to regulatory or organisational changes; it reports to the Board of Directors and organises providing of information and training.

The Supervisory Body was appointed in March 2021 and remains in office for three years. For more information on the Assembly of Associates, the Board of Directors and other Helpcode functions, refer to section 2.4

## 1.3 Vision e Mission

Helpcode is an organisation operating in Italy and around the world since 1988 to protect children's rights, so that they can become conscientious adults and make their dreams come true.

Children can change the world. Change can start with them and benefit the families and communities they live in, but only if their rights are protected and recognised by adults.



### VISION

A tomorrow that was not there yesterday.  
For the children of the world.



### MISSION

Helpcode supports the education, training and proper upbringing of girls and boys with innovative, concrete solutions ensuring their physical and intellectual well-being, all over the world, in emergency situations and in everyday life.  
With courage and transparency.

## 1.4 Our history

1988



2021

Helpcode **was established in Genoa in 1988** under the name CCS (Centro Cooperazione Sviluppo, meaning Centre for Cooperation and Development) by a group of people who, after travelling in **Mozambique**, wished to take action **to improving the living conditions of the children** they had met in their travels. It was in Mozambique that the organisation took its first steps, helping women and children in particular and trying to help children go back to school during the final years of the country's civil war.

To actively support the young beneficiaries and their families, the organisation immediately began to promote **Child Sponsorship**, still an important way of helping children, families and their communities.

The Association later broadened its activities on the African continent and elsewhere: since 2003 in **Nepal**, since 2006 in **Cambodia**, since 2016 in the **Democratic Republic of the Congo**, since 2018 in **Libya** and **Tunisia**, and since 2020 in **Yemen**. The years after the turn of the millennium also saw the beginning of educational and training initiatives in Italian schools, which have grown and expanded over the years.

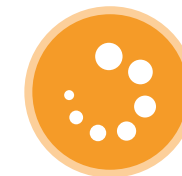
In 2016, to mark the 30th anniversary of its foundation, the Association reflected on its work so far and on the need for renewal to better respond to the challenges of a world that is changing constantly and rapidly. In 2017 this reflection led to the decision to change the name of the organisation from CCS to Helpcode, representing the **desire to grow, set new goals and invest in the future through concrete actions**, confirming its commitment to making sure every child can enjoy a happy childhood. In 2020 this culminated with redefinition of the Association's positioning and therefore its vision and mission, stating its values and goals even more clearly and explicitly.

## 1.5 Our principles



### COURAGE

seeking creative new solutions  
to every challenge



### INNOVATION

in the way we respond



### TRUTH AND TRANSPARENCY

in all our decisions, in management of  
our economic resources and donations,  
and in our communications



### RECIPROCAL HAPPINESS

for both the recipients  
and the donors



### EFFECTIVE, CONCRETE ACTIONS

making a tomorrow that wasn't  
there yesterday come true

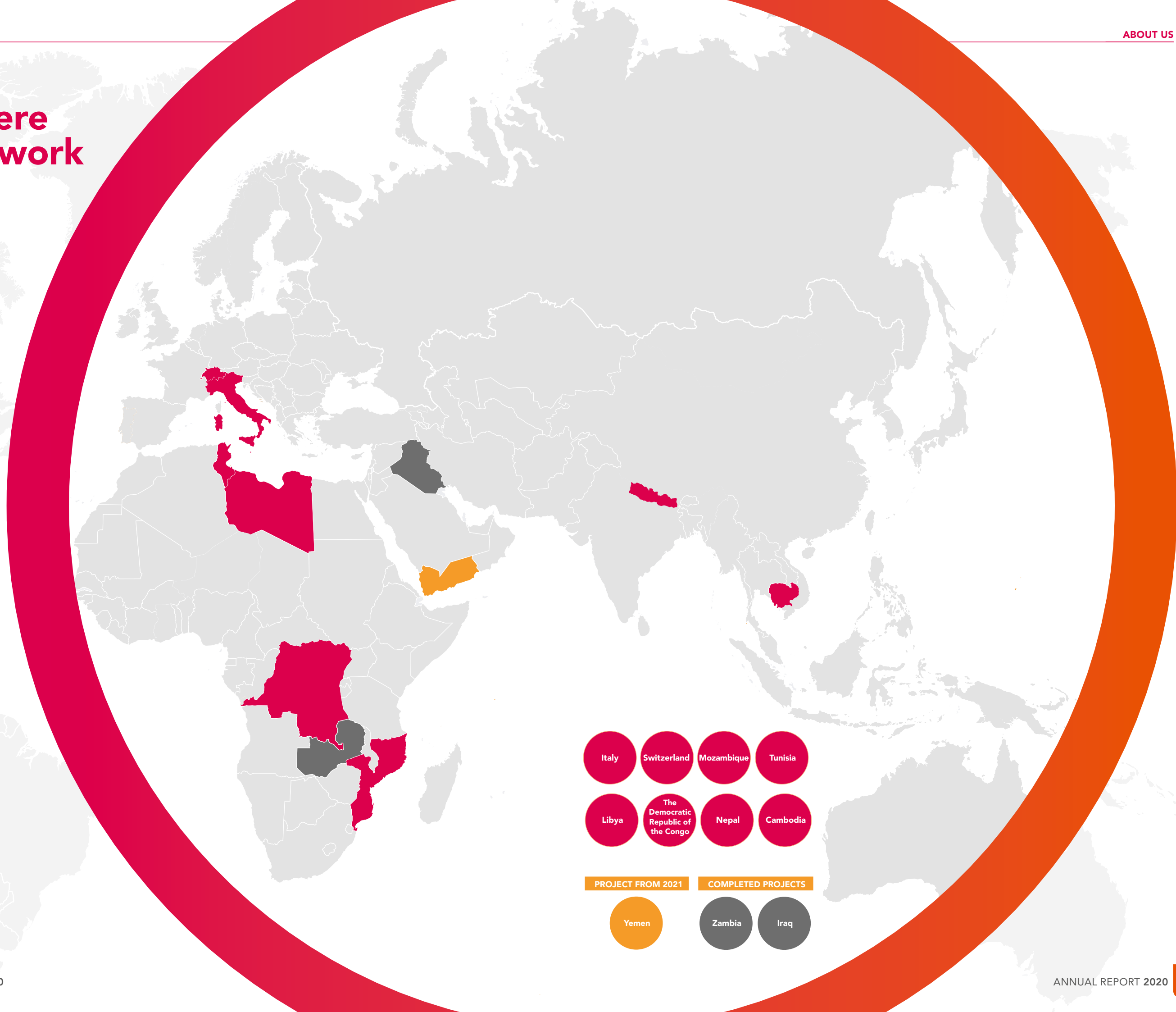


### CONFIDENCE

in what the Association does,  
in a different future



## 1.6 Where we work





## 1.7 How we work



In the places where it operates, Helpcode ensures that girls and boys enjoy their right to education through **innovative concrete solutions**.

The Association explores **untravelling paths** on which to find new forms of action and has the courage to put them into effect, for example by using blockchain technology for microcredit or coding workshops to support teaching in Italy. At the same time, we maintain a **strong practical sense** that always brings tangible results.

What the Association values most is the **happiness** of the girls and boys it helps, along with their families and communities. This is why its actions and projects are aimed at satisfying their needs and making sure they enjoy their rights.

Helpcode believes the happiness of the people who help with their donations is important, too. And so it provides a **way of ensuring its donors bring happiness to hearts without it**.

## 1.8 Areas of action

Helpcode's work is aimed at achievement of the Sustainable Development Goals of the United Nations' Agenda 2030, with a special focus on goal 4, "Quality education", goal 2, "Zero hunger", goal 3, "Good health and well-being", goal 5, "Gender equality", and goal 6, "Clean water and sanitation".

To achieve these milestones, **Helpcode works in a number of areas, beginning with the one the Association considers most crucial: education**. Education is understood in the broadest sense, beginning with girls' and boys' right to education, continuing with on-going education for individuals and also including education in nutrition, peace, basic human rights, and all forms of awareness and active citizenship.

The **other areas** Helpcode concentrates on are **protection of children, gender equality and health**.



## 1.9 The Sustainable Development Goals

Helpcode's projects and activities fall within the general framework of **Agenda 2030 for Sustainable Development**, which the international community introduced in 2016 to achieve the Sustainable Development Goals (SDGs), identified as the pillars of development for the years to come.

Only a global approach in line with the principal European and international policies and aware of more general factors can lead to sustainable development. But there is broad consensus as to the fact that, especially in lower-income countries, efforts must be concentrated primarily on solving serious, basic social needs such as education, food and water, rural development, and gender equality.

**This is why Helpcode's actions focus on the following goals:**

**Goal 4 – QUALITY EDUCATION:** ensuring inclusive education for all and promoting fair, quality opportunities for ongoing learning.

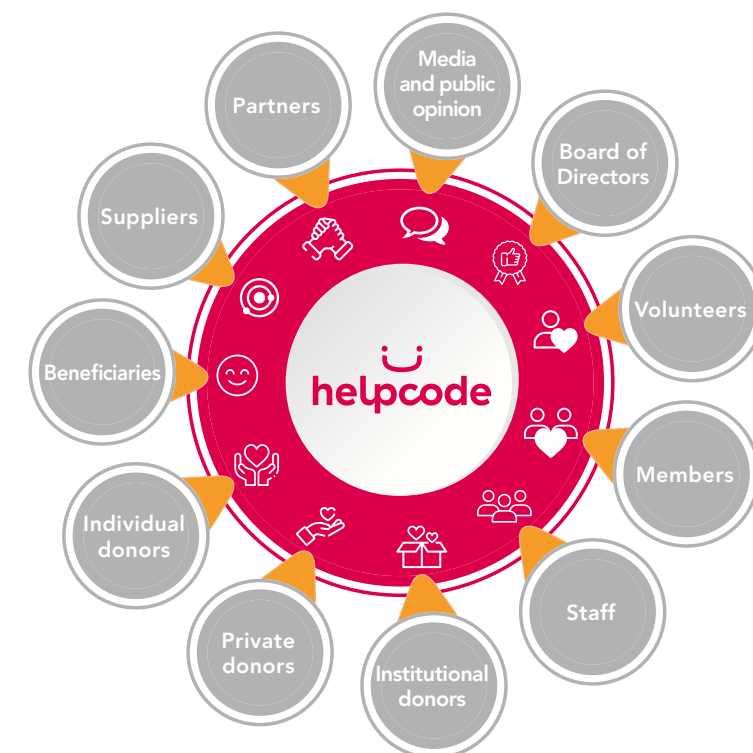
**Goal 2 – ZERO HUNGER:** putting an end to hunger, guaranteeing food security, improving nutrition and promoting sustainable agriculture.

**Goal 3 – GOOD HEALTH AND WELL-BEING:** ensuring good health and well-being for all people, of all ages.

**Goal 5 – GENDER EQUALITY:** achieving gender equality through the emancipation of girls and women.

**Goal 6 – CLEAN WATER AND SANITATION:** ensuring availability to all and sustainable management of water and sanitary facilities.

## 1.10 Stakeholder map







Helpcode's stakeholders are all those who are involved in its activities in some way, or are interested in finding out more about their content and results.

Stakeholders include, first and foremost, the **beneficiaries** of the Association's operations, beginning with girls and boys, and, along with them, all its **supporters and individual, private and institutional donors**, whose contributions allow Helpcode to do what it does and provide beneficiaries with help and support. In addition to beneficiaries and donors, the third pillar of Helpcode is its "internal stakeholders", that is, its **members** and the **members of the Board of Directors**, along with all its **employees** and **team members** in Italy and abroad, who work with great commitment and professionalism to allow the Association to fulfil its mission efficiently and effectively.

Many more stakeholders revolve around these key stakeholders, from the **partners** who help Helpcode implement its projects to all the primary and secondary non-profit organisations in the networks with which the Association collaborates.

## 2.1 Beneficiaries

Helpcode's prime beneficiaries are the **girls and boys** assisted through Child Sponsorship programmes or reached by the Association's projects and activities.

### Child beneficiaries



**19,762** boys  
**19,391** girls

**Total 39,153**



**21,648** boys  
**24,963** girls

**Total 46,611**

In 2020, **restrictions** for containing the spread of COVID-19 and **prolonged school closures** did not allow us to help as many child beneficiaries as in 2019. Helpcode sought to make up for the long interruption of school attendance that produced an enormous vacuum in education for students, especially those without internet access, through **community support**, for example by providing lessons over the radio in Mozambique or distributing exercise books prepared by UNICEF in the Democratic Republic of the Congo (refer to the "Stories" box on page 22).



Unsure when schools in the countries we work in would be able to reopen permanently, in 2020 and 2021 Helpcode performed **mass sanitisation to ensure safe classrooms** ready for the resumption of classes. This was one of the earliest measures taken to bridge the gap in education caused by the pandemic. The goal for 2021 is to go back to **increasing the aid offered to girls and boys by 20%** over the previous year in order to return to 2019 figures.

The Association's activities benefit not only girls and boys but their **families**, the **communities** in which they live, and the teachers and **workers in the schools** they attend.

Taking all these players into account, the figures on Helpcode's beneficiaries in 2020 are as follows:



**83,612 total beneficiaries**

It is important to ensure **improvement of the overall environment** in which the children live. This is why the Association's beneficiaries also include the communities the children live in, their families, and the workers in the schools they attend.

**Helping the community means providing all-round support for all the families in it.** This is an action aimed at ensuring **harmonious growth for children**, so they will grow up to be healthier and happier, with an impact on the entire community.



## Testimony

My name is Sabina Thapa Magar, and I attend Shree Triveni Barah Secondary School in Chitwan, Nepal. There are four people in my family: my father, my two sisters and I. It hasn't been easy to live decently with only father to help, but thanks to the fantastic people from the Helpcode community, my sisters and I have received school uniforms and school supplies, feminine hygiene products, and soap and disinfectants to keep us safe at school during the pandemic. Thanks to all the donors, I can continue to attend classes regularly and look toward the future with hope and confidence.

Helpcode assists its beneficiaries in many ways, but **education plays a key role**. The Association also works in the **protection of children, gender equality and wellness**.

The pages that follow take a closer look at these four areas and what has been done in **response to the pandemic** in the countries where the Association works.



## Education

Helpcode encourages and facilitates **access to quality education and school attendance at all levels**, promoting inclusion and life-long learning.

The **fight against poor education**, in Italy and all over the world, is the guiding light inspiring the Association's work, with the key goal of **helping to cut educational poverty in half by 2030**. The COVID-19 pandemic has had serious consequences for this goal, especially in the poorest countries, where prolonged school closures will almost certainly also result in higher school fees. **Lengthy periods of total or partial lockdown and restrictions severely limited Helpcode's work in 2020**, as was the case for all players in cooperation in development, with a negative impact on the education of the girls and boys we support.

Despite this, and while guaranteeing the safety of all staff at all times, even in 2020 the Association continued to work on providing quality, fair, inclusive education and learning opportunities for all.

**IN  
2020**

**21,374** girls and boys enjoyed access to school services thanks to the distribution of school supplies and uniforms and payment of school fees.  
**11** schools were built or renovated to meet health and safety standards (7 primary and 4 secondary schools).



The pandemic **severely limited education** in all the countries where Helpcode works. This prevented us from achieving the goals we had set for 2020. The **work we performed**, however, **was adapted to the new scenario and reconsidered** to ensure continuity of education even for students living in rural areas or without internet access (see pages 22, 26 and 28-30 for more information).

**Taking as many girls and boys as possible back into the classroom is the Association's goal for 2021.** To achieve this goal, Helpcode monitors the evolution of the situation in the various countries where it operates and adjusts what it does accordingly; the Association continues to make as many schools as possible safe by providing them with sanitary bathrooms, handwashing stations, face masks and sanitising liquids; it has reinforced its partnerships and extended its work into new areas. Helpcode is working with UNICEF on the construction and opening of five schools in Mozambique's Sofala province. In Yemen, the Association is working to prevent students from dropping out of school due to the conflict and chronic problems in the country, renovating the hygienic and sanitary facilities in a number of schools.



## The project

In the South Kivu province of the Democratic Republic of the Congo, many, many girls and boys get no education at all: their psycho-physical and cognitive development is at great risk, and they will have few opportunities for employment and life in general. In this area, Helpcode works with Foyer Ek'abana, a centre for the rescue, education and social and professional integration of girls and adolescents living on the margins of society. Hundreds of girls and boys who have run away from home in the poorest parts of Bukavu are received at the centre and offered shelter and quality education.

## Their Stories

When schools in the Democratic Republic of the Congo closed due to the pandemic, **millions of young people were left with no formal education**. Very few people have access to the internet, and many do not even have a radio or a television.

To ensure that students did not interrupt their education entirely, the Congolese Minister of Education produced an exercise book for primary and secondary schools, printed with funding and technical assistance from Unicef and the Global Partnership for Education.

The Foyer Ek'abana staff and Helpcode **printed and distributed these exercise books** for members of its "homework club", held by volunteer teachers in the parish churches of Bukavu.

The **children and teenagers** were **enthusiastic** about getting the exercise books and highly motivated as they made progress on completing the exercises.



## Wellness

Helpcode helps ensure **healthy growth and harmonious development of girls and boys** through a multidisciplinary approach including activities focusing on resource management, ecology and sustainability.

Protecting the well-being of girls, boys, their families and everyone in their communities is the Association's goal in all its work, in both ordinary circumstances and emergencies, when it intervenes to respond to both the immediate needs of the populations affected and those emerging in the wake of the emergency. Helpcode applies the Nexus approach, developed by the United Nations to manage environmental resources, as it helps communities come out of emergency situations, guiding them in the direction of development and improving their resilience, so that they can **support and guarantee solid progress in all areas of socio-economic development**.

IN  
2020

**31,642** people were reached with basic services.  
**32** infrastructure projects serving basic needs were repaired or started up (water supplies, farming, accessory infrastructure, etc.).

The keyword for wellness in 2020 was **dignity**, and it will continue to be our theme in 2021: dignity as a way of ensuring long-lasting healthful growth.

First of all, to pursue this goal Helpcode **reinforced its work in the area of WASH** (Water, Sanitation and Hygiene), building or renovating sanitary facilities with a special focus on providing separate male and female toilets and distributing sanitary hygiene kits for women. Hygiene and clean water represent an increasingly important challenge in all countries and all activities, and the Association is setting up new partnerships in this area, such as the one with UNFPA (United Nations Population Fund).

The Association also continued to work in the area of agriculture, primarily in Mozambique, supporting the **sustainable development** of farming families.

In 2021 we plan to continue with this work, responding to the new emergency requirements caused by COVID-19 with a constant focus on the issue of food security, strongly rooted in projects in Italy and abroad. This will also be done in Yemen, a new area of operation, where Helpcode wishes to implement projects providing work for local families so that they will have sufficient resources to meet their own dietary needs.



## The project

In the Gorongosa and Maringue districts of central Mozambique, interminable tensions caused by civil war have had a major impact on the healthfulness of the population's diet. Though peace and stability have returned, the situation of grave food insecurity remains. Helpcode is working to support small farmers and increase production by improving access to water resources, improving crop quality, and reinforcing the phases of production and access to the market.





## Their Stories

Vegetable seeds are an essential resource for the farmers' associations Helpcode assists in Mozambique's Magude, Moamba and Manhiça districts. Especially at a time when the pandemic and restrictions have aggravated the people's poverty. Seeds allow farming families to support their income and help guarantee their food security with a varied and nutritious diet.

This is why **distribution of seeds to Mozambican farmers' associations has increased and changed during the time of COVID-19** to adapt to standards for the prevention of contagion.

These are important occasions for supplying local communities with face masks and sanitising liquids and distributing correct information on the virus and the measures to be taken to prevent it from spreading.



## The project

More than 2,200 children drown every year in Cambodia. A figure comparable to an epidemic. It is the smallest children, aged 1 to 4, who pay the highest price in this tragic phenomenon. Figures provided by the Alliance for Safe Children (TASC) and UNICEF for the year 2016 report 2,877 non-fatal drownings of children, emphasising that 50% of them were alone at the time, without adult supervision.

In the schools served by our Child Sponsorship programme, we are providing children, parents and teachers with instruction in the prevention of drowning.



## Protection of children

Helpcode promotes children's rights and combats all forms of mistreatment of minors.

All girls and boys must have the opportunity to express their potential, to grow and make their dreams come true in the communities they live in.

The Association promotes protection of children in all the countries where it operates. Helpcode works **to protect girls and boys against abuse and violence**, with a special focus on areas affected by natural disasters, political instability and emergencies. The Association's programmes focus on the most vulnerable girls and boys, aiming to ensure their safety and well-being. But we also try to protect their families, because children's health depends on the health of their families.

We apply a **multidisciplinary approach** to the protection of children which takes into account the complexity of the phenomenon to implement effective, long-lasting actions.



IN  
2020

39,153 children and adolescents assisted (26.743 directly, 12.410 indirectly):

22,640 MOZAMBIQUE 7,745 NEPAL 4,886 CAMBODIA 624 TUNISIA  
400 LIBYA 1,717 THE DEMOCRATIC REPUBLIC OF THE CONGO 1,141 ITALY



## Their Stories

Schools were closed for several months due to the pandemic in Cambodia, as elsewhere. This made it more important than ever to bring our message about water safety to girls and boys who, unable to go to school, were **even more exposed to the dangers** hidden in the country's many waterways. The Association produced video lessons for communities to view on various virtual platforms and social media.

**Starting with girls and boys is the key to improving the abilities of the entire community.** A child who has the knowledge required to approach water safely will preserve this knowledge all his or her life, and can pass it on to peers and other members of the community.



## Gender equality

Persistent gender inequality, in Italy and all over the world, is the source of major discrepancies between boys and girls.

Persistent gender inequality, in Italy and all over the world, is the source of major discrepancies between boys and girls. Girls face greater hurdles to their well-being, full enjoyment of their rights and the ability to make informed decisions about their lives. Helpcode helps them improve their living conditions, **combating discriminatory practices and gender stereotypes.**

The Association's actions aim to free communities of gender-based violence and discrimination, promoting equal opportunities for girls and boys and helping the new generations fully express their potential.

IN  
2020

**8,236** women and men, girls and boys participated in events, educational initiatives and projects focusing on themes pertaining to gender equality.  
**409** people were educated about gender equality in Mozambique.

This focus on gender equality is reflected in many of the individual activities Helpcode implements in all its projects. In 2020, as in previous years, the Association worked to the goal of achieving **protection, attention and awareness of the fundamental role** played by **women** in the communities where it operates. The pandemic had a negative impact in this area too, practically eliminating the possibility of organising events, educational programmes and promotion of awareness in this area.

Helpcode's goal for **2021** is to increase its commitment to **improving access to medical care, agriculture and basic services** for the girls and women who are its beneficiaries. The Association have adopted a transformative gender approach in which it works with male members of the communities to ensure that **integration and gender equality** become **sustainable, consolidated processes.**



## The project

According to figures provided by the ILO (International Labour Organisation, a United Nations agency), 32% of young Tunisians may be classified as NEET (not in education, employment or training), twice the European average. This phenomenon, which has led to a boom in emigration, is exploited in an aggressive propaganda campaign by ISIS, especially among young people in the suburbs of Tunis and in the south of the country.

To create new opportunities and prevent these phenomena, Helpcode has implemented a training, work and enterprise project for young men and women at risk of finding themselves unemployed, in partnership with local development agencies. Offering opportunities is the most effective way of leaving behind a condition of economic and social marginalisation and therefore contrasting violent extremism.

## Their Stories



My name is Malek, I'm 30 years old, and **four years ago I would have said I was happy:** a good businesswoman who had finally made it, after many years of unemployment. In 2016 I opened Artmony, a graphic design and printing business, relying solely on my own resources and a small loan: I bought machinery, opened an office and hired Amelie, a talented graphic artist who has become my second-in-command. Together, we saw our business grow, and we were planning on hiring more staff, young people like ourselves. **But then this awful Coronavirus came along** and for months I had no income due to the lockdown. When I opened again and the first orders came in, I didn't even have enough money to buy what I needed to create and print the jobs my customers commissioned.

Thanks to the *Women4Peace* project, Helpcode supplied me with the materials I needed to be able to carry on working in the months to come. Thank you! I'm confident that this difficult time is now behind us!





## Emergency and pandemic response

Helpcode also works in emergency situations. Emergency situations arise periodically in each of the four specific areas it works in, which can become true humanitarian crises.

In cases like this, **the Association's priority is to save human lives and meet the primary needs of the affected populations.** To achieve this goal, all its workers follow procedures and codes of conduct aimed at obtaining a guarantee that no harm will be suffered by the most vulnerable members of the population, particularly children, pregnant and nursing women, migrants and refugees.

In **2020** Helpcode's humanitarian emergency actions were concentrated primarily on the **health crisis in Libya** and on **pandemic** response.

## IN 2020

### THE PANDEMIC\*

- Remote homework club for 607 girls and boys aged 6 to 13 in 8 Italian schools, including 364 online workshops in coding, philosophy and reading.
- Distribution of exercise books to girls and boys in the parishes of Bukavu (in the Democratic Republic of the Congo) to make up for the impoverishment of education while schools were closed.
- Distribution of face masks, sanitising solutions, and soaps and installation of automatic dispensers or handwashing stations in many of the schools supported in Nepal, Cambodia and Mozambique.
- Distribution of food supplies to the families of 450 vulnerable children in the Marracuene and Moamba districts in Mozambique.
- Supply of face masks for hospital workers in the Gorongosa district of Mozambique

\*precise figures are not available for some of these activities.

In 2020 the pandemic exasperated the vulnerabilities of the communities Helpcode works with, forcing the Association to **reconsider its way of working**. The Association has managed to do this in the best possible way, **adapting all its activities to the new situation** and turning a threat into an opportunity. The role of local staff has been extended, putting to work the experience with remote management that the Association has accumulated over the years and obtaining tools permitting remote interaction (satellite connections, apps, etc.). In view of the overall worsening of conditions in the countries where the Association operates, especially in economic terms, in 2021 Helpcode aims to respond to the new needs that have emerged with **reinforcement of the managerial approach consolidated in 2020**.

### The medical emergency in Libya

**28** nurses trained  
**39** local medical workers trained  
**769** people have received medical assistance, including **400** minors

Helpcode's work in Libya is part of a project entitled "*Baladiyati - Recovery, Stability and Socio-Economic Development in Libya*", financed by the European Union through the EU Trust Fund – North Africa Window and implemented jointly by AICS, UNDP and UNICEF to improve access to basic services in 24 municipalities throughout the count

Helpcode operates within this project in Libya to **rehabilitate a number of health centres in the Zawya and Ghat territories and train local doctors and nurses**.



### The project

When schools closed due to the pandemic, Italian children and teenagers saw their daily routine suddenly turned upside-down, sacrificing vital spaces for socialisation and interaction with their classmates as well as valuable opportunities for learning. All this has had a negative impact on their schooling and psychological well-being, as well as that of their families. Helpcode set up its homework club, with the addition of coding, art and reading workshops, to **maintain a high level of inclusion and learning among children** and relieve families of a part of the burden of daily childcare at this particularly stressful time.



## Their Stories

With the help of some fantastic volunteers, the Association held daily online workshops in the year 2020 through *Doposcuola a Distanza*, a homework club, from February until the end of the academic year.

The best part of the experience was the enthusiasm demonstrated by the children and their families, who looked forward to these occasions as a long-awaited regular appointment, demonstrating the great **impact the workshops had on helping children find a new normality** and the importance of creating a welcoming space where they could talk to each other, express their frustrations, and be distracted from the lockdown for a while.

Families particularly appreciated being able to count on a safe space where their children had someone to talk to about their experiences at this strange and difficult time, someone who would listen and help them to share how they were feeling.



## 2.2 Individual donors and private donors

It's the donors who make it possible for Helpcode to exist and to work on projects in so many parts of the world. Their involvement and participation are **essential** to continue to fulfil its shared mission.

### Individual donors: supporters and donors

Supporters are people who support the Association's work through **Child Sponsorship**, of a single child or a whole school. Donors are people who make **donations** either for free use or for a specific Helpcode activity, on an ongoing or one-off basis.

**Reinforcing Helpcode's relationship** with its existing supporters while finding new support for the Association's projects was the main goal in **2020**. Helpcode had been planning a number of initiatives aimed at acquiring new supporters, which however were **set back due to the pandemic**: it realised that it would be hard to attract new donors to the cause of education at a time of national medical crisis.

In **2021**, a new positioning and fund-raising campaign has been launched with the goal of further **increasing the fidelity** of donors' support while **attracting new people** who could potentially be interested.

#### Child sponsor

**4,773** in 2020  
**4,913** in 2019

#### One - off donors

**435** in 2020  
**734** in 2019

#### Active sponsorship

**5,459** in 2020  
**5,139** in 2019

#### New donors acquire

**440** in 2020  
**786** in 2019

#### Regular donors

**1,428** in 2020  
**1,715** in 2019

#### Total donations from new donors

**94,678.21€** in 2020  
**359,440.36 €** in 2019

2020 was a year of substantial **stability in terms of supporters**: a slight drop in the number of people who continued to support a child through sponsorship programme was associated with an increase in the amount of support per head, demonstrating that **at this time of difficulty** due to the pandemic **many people chose to give even more**.

2020 saw a drop in the number of one-off donors, due in part to a major initiative for soliciting donations in the year 2019 following the emergency in Mozambique caused by cyclone Idai, which struck the country in the month of March and caused widespread devastation. In the following year, 2020, "emergency" donations were focused on medical services as a result of the pandemic. **Print and digital communications** were sent out regularly to **inform** individual donors of how their donations were used. Every year, individual donors are sent **two issues of the Helpcode house organ** and a **monthly digital newsletter**. Child sponsors receive a letter from the boy or girl they support twice a year.





## Funds collected from private donors\*



\* Figures shown net of financial and extraordinary income

The total amount of funds received from private donors – which would appear to have **dropped** sharply – in actual fact represents **an anomaly in the year 2019**, when Helpcode participated – with active fundraising via text messages and among private enterprises – in the “**Anch’io per Genova**” initiative in support of reconstruction and urban redevelopment after the collapse of the Morandi Bridge.



## Private donors: partner companies

Partner companies are corporate entities with which Helpcode **implements projects which are concretely successful** in terms of both the results generated in the communities served and the company’s corporate responsibility and marketing strategies. The world of enterprise represents an **important engine** driving the development of the communities with which the Association works to ensure the change required for children to grow up in a healthy, protected environment.

In **2020** Helpcode focused on **reinforcing** a number of **corporate partnerships already underway** and **establishing new ones** to support its strategic projects. The COVID-19 **pandemic** unfortunately had a **negative impact** on these goals, freezing a number of partnerships until business picked up again.

In 2020 Helpcode had **9 partner companies**, whereas it had **12** in **2019**.

## PARTNER COMPANIES IN 2020

- CARIGE
- Covim
- IKEA Genova
- Bodrato Cioccolato
- Samsung Electronics Italia S.p.A.
- MANTERO SISTEMI S.r.l.
- GED TRANSPORT S.r.l.
- Associazione Ligure Commercio Estero
- La Cedraia



The **average donation** from these companies in 2020 was **€2,600**. A number of companies contributed with donations in kind, of products used in Christmas e-commerce initiatives. Donations were primarily in support of Helpcode’s general activities. Samsung’s donation was used specifically for the implementation of “*Progettiamo il futuro*”, a digital education and coding project for elementary school classes at IC Certosa (GE).

To inform companies of what has been done with their donations, an average of **4 communications**, were sent out during the year, depending on the complexity and structure of the project supported.

The goal for corporate sponsorships in the year **2021** is to **reinforce existing corporate partnerships** on the basis of the Association’s new positioning and collect resources for **funding specific educational projects** in Italy and abroad.

## 2.3 Institutional donor

Institutional donors are **institutions, organisations and government agencies** that finance or co-finance Helpcode projects through competitions.

### 2020 INSTITUTIONAL DONORS

- AICS (Agenzia Italiana per la Cooperazione allo Sviluppo - Italian Agency for Development Cooperation)
- European Union
- MIUR (Ministero dell’Istruzione, dell’Università e della Ricerca - Italian Ministry for Education, Universities and Research)
- Unicef
- EUTF (European Union Emergency Trust Fund)
- OFDA (Office of U.S. Foreign Disaster Assistance)

The total amount of funding Helpcode received from institutional donors in 2020 and in 2019 is reported below.

## Funding from institutional donors\*



\*For more details on the funding received, refer to section 4





In order to report to its institutional donors on how their funding is used, Helpcode conducts **periodic checks** in the form of self-assessments with a mission to monitor use of funding in the field, producing a final mission report.

Self-assessments are performed by aligning indicators of project impact and output with those requested by the institution donors.

A due diligence verification procedure may be conducted in the preliminary stages of the project, in order to ensure possession of the requirements for obtaining funding. Due diligence

verification is subject to an audit by an external auditor, as stated in the requirements signed with institutional donors.

In **2020**, Helpcode **aimed to collect at least 3 million euro** from institutional donors. This **target was not reached** due to the few competitions published by institutions, organisations and government agencies during the year and the fact that no selection was made in the competitions which Helpcode entered. In **2021** the Association has increased its target to obtaining at least **4 million euro** from institutional donors.



## 2.4 Helpcode people

Helpcode people are “internal stakeholders” of various kinds: the **staff**, including employees, associates and volunteers; the **Assembly of Associates** and the **Board of Directors**.



### Staff

Human resources are the organisation’s **most important asset**, the precious resource on which the **success of all the projects depends**. Helpcode’s approach to management involves the entire staff on various levels: discussion of the Association’s mission; collaboration in the definition of operating strategies for projects; playing an active role in the monitoring, assessment and improvement of existing processes and projects; ongoing professional development; verification of satisfaction and, where possible, implementation of suggestions and proposals for improvement.

 **186 total staff**  **103 employees** +  **83 associates**

Helpcode’s staff in 2020 consisted of a total of **186 people**. 103 of these are **employees while 83 are associates**. In addition, **67 interns** worked on projects with schools in the Democratic Republic of the Congo.



**28 employees and associates** had contracts based in **Italy**, and **158** directly in our **locations abroad**.

Specifically:

	Italy		Abroad						Total
			Mozambique	Cambodia	Nepal	The Democratic Republic of the Congo	Libya	Tunisia	
Employees	13	68	4	9	1		7	1	103
Associates	15	39	1	1	26		0	1	83

### Gender

**EMPLOYEES**  
 **35.9%** women  
 **64.1%** men

**ASSOCIATES**  
 **36.6%** women  
 **63.4%** men

### Age range

<b>EMPLOYEES</b>	<b>ASSOCIATES</b>
<b>20</b> aged 20-29	<b>5</b> aged 20-29
<b>28</b> aged 30-39	<b>22</b> aged 30-39
<b>36</b> aged 40-49	<b>23</b> aged 40-49
<b>11</b> aged 50-59	<b>4</b> aged 50-59
<b>6</b> aged 60-69	<b>2</b> aged 60-69

### Pay\*

Highest **77,252 €** - secretary general

Lowest **22,652 €** - employee in communications and fundraising

*\*Comparative pay refers to full-time contracts of employment for Helpcode’s headquarters in Italy only*

Helpcode’s **human resources** management is inspired by the principles of openness, goodwill and solidarity, with the goal of making the most of every individual and of team spirit. Helpcode staff are periodically involved in strategic multi-year planning in workshops in residence organised by management with the assistance of external consultants. The heads of the communications, administration and fundraising offices periodically attend meetings of the Board of Directors to contribute to the definition of the association’s strategies, proposing strategies and plans for work in various sectors in an interactive process.

Helpcode promotes ongoing **education** for all members of staff. In 2020 a total of **356 hours of professional development** were provided, divided into:

- **18 courses**
- **5 events and conventions**

Human resources management policies involve the following **benefits**: Fondo Est supplementary medical insurance; company laptops; agile working and flexible working hours.

In response to the economic hardship caused by the pandemic, the Board of Directors resolved to make use of COVID wage support beginning in March 2020. Helpcode supplemented the wage support with the amount required to ensure that all employees received the same net monthly pay as they did before Covid.

To protect the health of its staff, Helpcode adopted an **occupational safety** system in line with the procedures set forth in Law 81/08.

An annual Monitoring Document records the protective measures taken and/or adopted in the organisation of the Association, with the goal of safeguarding workers’ occupational health and safety and with a view to continually improving the levels of protection already present under Legislative Decree no. 81 of 9 April 2008 (as amended). The Document is





prepared by the employer, with the consultation and participation of the workers' safety representative, the prevention and protection service, and the competent medical professional (where present).

No accidents in the workplace occurred in 2020.

#### Helpcode publishes its employment opportunities:

- on the Association's web site
- on specialised web sites (info-cooperazione, volint, reliefweb.int, coopermondo, jobforgood)
- on LinkedIn
- in local newspapers (when seeking personnel in the countries where the Association operates)

The procedure involves publication of the job description, followed by a selection process including a number of interviews and technical tests aimed at assessing candidates' qualifications in relation to the organisation's requirements.

The following selection processes were held in 2020, all in the organisation's operations.

<b>Libya</b>	Program Manager and Country Director - <b>71 CVs received</b> Public Health Expert - <b>108 CVs received</b>
<b>Tunisia</b>	Economic Empowerment Consultant - <b>4 CVs received</b>
<b>Yemen</b>	Project Development Officer - <b>31 CVs received</b>
<b>Cambodia</b>	Program Manager and Country Director - <b>40 CVs received</b>
<b>Mozambique</b>	Emergency Program Manager - <b>68 CVs received</b>
<b>Italy</b>	Project Officer

In 2020, the year of the pandemic, the Association's goals in relation to human resources were:

- keeping its staff **motivated**;
- organising remote working methods to **limit the staff's exposure to health risks**;
- containing operating costs, with use of wage support to **protect jobs**;
- **reinforcement of skills** in a number of key positions in fundraising and project management;
- **training** in management systems and procedures (Legislative Decree 231/01) and in PSEA practices and whistleblowing.

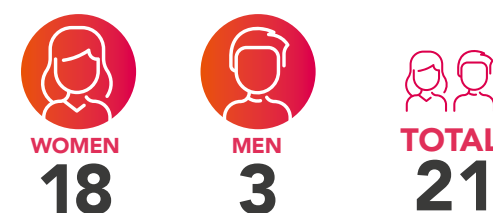
The goals for the year 2020 were achieved.

The goals for training in the year 2021 involve:

- promotion of an **organisational culture** oriented toward achievement of results and application of the organisation's management system;
- application of **systems for monitoring compliance** with the organisation's procedures and those of its principal institution donors;
- **development of skills** in the areas of marketing automation and data analysis;
- knowledge of methods for measurement and disclosure of **social impact**;
- reinforcement of **language skills**;
- reinforcement of **computer skills**.

## Volunteers

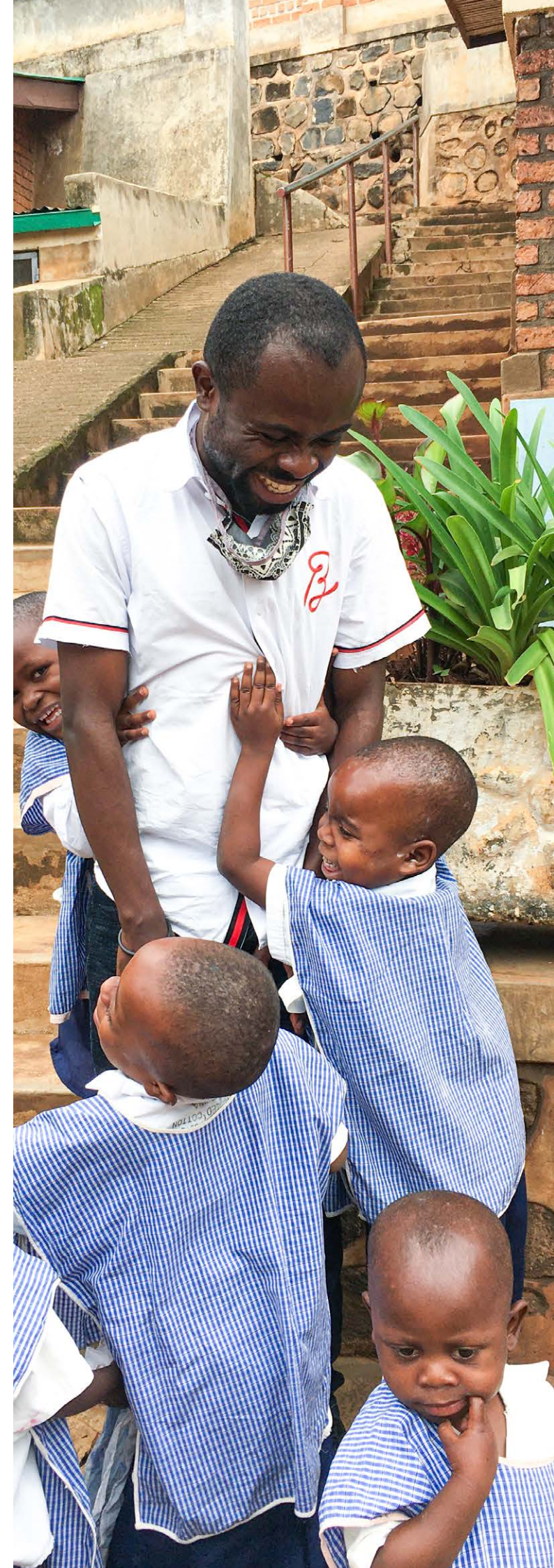
Volunteers are a **key part of Helpcode**. Their contribution helps the Association organise events and activities in Italy, particularly in Liguria, and primarily in schools.



In 2020, Helpcode volunteers were involved in the following activities:

- Doposcuola a Distanza homework club (21 volunteers);
- Time Bank (1 volunteer);
- Breakfast Club (1 volunteer).

The volunteer educators in the *Doposcuola a Distanza* homework club initiative attended four







hours of **online training**, in two sessions, during which the content of the workshops was presented and use of the online video-conferencing and e-learning platform was explained. The educators who conducted the coding workshops in the *Doposcuola a Distanza* project attended 20 hours of training in **basic coding, the principal programs used and workshop organisation and management**, in online meetings with a specialised educator and hours of individual work performing the assigned exercises.

The volunteers **received no pay** for their work. The educators in the *Doposcuola a Distanza* programme were given a backpack donated by the company Slam in recognition of their contribution.

In 2020 Helpcode also conducted a **work/school integration programme** with students in **class 4E at E. Montale secondary school in Genoa**. The class was involved in the “**#Plasticless Heroes**” initiative, involving 25 hours in 12 sessions. The first ten hours included:

- three in-depth discussions in the classroom, outside of school hours, about the issue of plastic pollution;
- a visit to Genoa Aquarium, with a special focus on the impact of plastic in the Mediterranean Sea;
- an outing and visit to the national research centre (CNR) in Genoa, with the people in charge of studying human impact on the marine environment, conducting workshops and practical experiments focusing on this issue.

The final 15 hours of the project were spend **producing five public service announcements on the issue using the participatory video approach**, via remote connection outside of school hours.

The final activity was the live-streamed presentation and launch of these public service announcements, with the participation of four representatives of the class.

## Members

Helpcode members are individuals who ask to join, declaring that they accept the Association’s By-laws, Code of Ethics and internal regulations, if any, as well as corporate entities whose legal representative or delegated representative applies to join, also declaring that they accept the Association’s By-laws, Code of Ethics and internal regulations.

Helpcode had **26 members in 2020**.

The Assembly of Associates is the sovereign body in Helpcode. The **Assembly of Associates** consists of all the Association’s members, and its **tasks** include:

- **determining the general orientation** of the Association’s activities;
- **electing**, and, if necessary, revoking, members of the **Board of Directors** and the **President**;
- **appointing**, in compliance with the requirements of the law or other additional obligations, and revoking the appointment of the **Independent Auditor and/or the Statutory Auditor**;
- **resolving** on the **responsibilities** of members of company bodies and actions holding them responsible;
- **approving** the **regulations** governing the Assembly of Associates, if any;





- **approving** the draft and final **financial statement** and, when required by law, the annual report;
- **approving and amending** the **Code of Ethics** and **Internal Regulations**;
- **resolving** on other **issues pertaining to the Association** reserved for its authority under the By-laws and Internal Regulations or submitted for its examination by the Board of Directors;
- **ratifying** resolutions to **exclude a Member** passed by the Board of Directors;
- **resolving on amendments to the By-laws**, with a qualified majority of 2/3 (two thirds) of those present, in either the first or second summons;
- **resolving on dissolution** of the Association and transfer of its assets, **transformation, merger** or **demerger** of the Association with the favourable vote of 3/4 (three quarters) of the members;
- any other tasks attributed to it by law, by the articles of association, or by the By-laws

**3 meetings of the Assembly of Associates** were held in **2020**; **13 members** attended the first meeting, **11** attended the second, and **10** attended the third.

## The Board of Directors

The Board of Directors is **the Association's governing body**. It is composed of **7 members**, who are not assigned any pay. The directors do not hold operative positions in the organisation, and direct, verify and control the work of the Secretary General.

The Board of Directors remains **in office for three years**, may be re-elected, and currently includes:

- |                               |           |
|-------------------------------|-----------|
| • <b>Giorgio Zagami</b>       | president |
| • <b>Anna Maria Saiano</b>    | director  |
| • <b>Virginia Manzitti</b>    | director  |
| • <b>Matteo Cavalleroni</b>   | director  |
| • <b>Alessandro Cavo</b>      | director  |
| • <b>Gianalberto Righetti</b> | director  |
| • <b>Andrea Bottino</b>       | director  |



**Nine meetings of the Board of Directors were held in the year 2020, with the participation of:**

100% February,  
85.7% April 1st,  
85.7% April 2nd,  
85.7% April 3rd,  
85.7% May,  
85.7% June,  
71.5% July,  
85.7% July,  
57% November.





## 2.5 Partners

Helpcode works to create a world that is fair, just and happy. It can only do this with other people's help. This is why the Association works as part of a network, in collaboration with a number of partners.

### Helpcode network partners

The Helpcode network includes all **organisations** which have signed a specific agreement with Helpcode and act as its **affiliates**.

The organisations affiliated with the Helpcode network are:

#### In Italy

- Association Culturale Prometeo
- The Convent Centre of Language & Art

#### Abroad

- Helpcode Switzerland
- Helpcode Mozambique
- Helpcode Nepal
- Yemen Peace School

The organisations in the Helpcode network are selected for their **specific know-how** and for the contribution they can make to pursuit of the Association's mission and achievement of its goals.

In Italy in particular, where the Association concentrated its efforts on building its network in 2020, affiliation with Association Culturale Prometeo and The Convent Centre of Language & Art broadened the range of **coding** workshops Helpcode offered in schools and developed the capacity for **bilingual education**.

In **2021** the Association wishes to broaden the Helpcode network with the **consolidation of a new office in Tuscany**.

### Project partners

**Project partners** are **organisations with which Helpcode plans and works on** implementation of its activities.



### ASSOCIATIONS AND PRIVATE INSTITUTIONS

- Association Abbecedario
- Istituto Giannina Gaslini
- Genoa University
- Association Manlife
- Istituto Secolare
- Acquario di Genova - Costa Entertainment
- AIWC Genoa Onlus
- The Cook al Cavo
- Montesole School of Peace
- Fondazione Luzzati - Teatro della Tosse
- NiNin Festival
- Park Tennis Club Genova
- FEPAG
- PAM Local
- SAMSUNG Italia

### INTERNATIONAL PARTNERS

- CHS Alliance
- OCHA
- European Humanitarian Aid and civil protection
- UNICEF

### LOCAL PARTNERS

#### Cambodia

- Catholic Church of Kampot
- Catholic Church of Sihanoukville
- Ministry of Education, Youth and Sports
- Ministry of Foreign Affairs
- Provincial and Municipal Authorities of Kampot and Kandal Province
- Sihanoukville Advocacy Network (SNAN)
- Technical Working Group on Education
- Technical Working Group on Health
- Technical Working Group on Women's Affairs
- Swim Cambodia

#### Italy

- Università degli Studi di Genova / IRCCS Gaslini
- Università degli Studi di Genova / Faculty of Education
- City of Genoa
- City of Milan
- Fondazione Comunica
- Milano Bicocca University
- Istituto OIKOS
- ALCE
- Gnucoop

- Associazione Solidarietà e Sviluppo (ASES)
- Montesole School of Peace
- Giannina Gaslini Children's Hospital
- Palazzo Ducale Fondazione per la Cultura
- Radio Babboleo
- Radio Popolare
- Associazione Il CeSTO
- Associazione Il Cedro
- Associazione Hui Neng
- Associazione Amici della Scuola di Crevari
- Digitalmeet
- ASVIS
- Januaforum
- Ambasciatori del Gusto
- Forum SAD
- SABA
- COOPSSE
- Arci ragazzi
- Compagnia per le vele
- Coop. Mignanego
- MIXURA
- ARCOS
- ANUPI Educazione
- Associazione Prometeo
- Mani Tese Sicilia
- Mani Tese Campania
- Caretta Calabria Conservation

#### Mozambique

- Ministry of Foreign Affairs
- Ministry of Education
- Provincial Direction for Health, Women and Social Affairs of Sofala Province
- Provincial Direction for Education of Sofala Province
- Provincial Direction of Agriculture and Food Security of Maputo Province
- National Irrigation Institute (INIR)
- Agronomic Research Institute of Mozambique (IIAM)
- District Education, Youth Policy and Technology Service of Moamba, Marracuene, Manhiça, Magude, Vilankulos, Gorongosa
- District Planning and Infrastructure Service of Marracuene, Moamba, Manhiça, Magude, Vilankulos, Gorongosa, Maringue
- District Economic Services Service of Gorongosa, Maringue, Moamba, Magude, Marracuene, Manhiça



- District Health, Women and Social Affairs Service of Gorongosa, Moamba, Marracuene
- ORAM Sofala Delegation
- ADEL Sofala
- Gorongosa District Farmers' Union
- Maringue District Farmers' Union
- Montesole School of Peace
- Terre des Hommes Italia
- ODS - Office du Développement du Sud

#### Libya

- ODP - Organization of Development Pioneers

#### Nepal

- International Nepal Association
- Ministry of Foreign Affairs
- Ministry of Education
- National Committee for Early Childhood Care and Education (NECCD)
- Social Welfare Council

#### Democratic Republic of the Congo

- Associazione Amici di Silvana
- Bukavu Archdiocese
- Foyer Ek'abana
- Movimento Lotta alla Fame nel Mondo (MLFM)

#### Tunisia

- IDH (International Institute of Human Development)

Helpcode project partners are **selected** and assessed carefully **to ensure that they offer added value** for implementation of our projects in various countries. The focus in these projects is always on the beneficiaries, and the Association chooses its partners on the basis of their ability to offer real benefits for them.

In 2020-2021 our work with project partners in Italy aims to **develop and extend the Association's activities**, while the goal abroad is to pursue projects already underway and achieve their specified goals.

Helpcode project partners are subject to the same auditing methods as the Association itself, described in section 2.3.



## 2.6 Suppliers

Helpcode selects its suppliers on the basis of specific procurement procedures, prepared in compliance with the standards set by the principal institutional donors with which the Association works in Italy and abroad.

Purchasing procedures involve different supplier selection methods depending on the value of the supply (direct purchase, single quotations, negotiated procedures or international competition). The Association's goal in procurement is ensuring selection of the best offer at the lowest possible cost, with the utmost transparency.

The organisation's goal for the year **2020** was to **renew and update its procedures**, with the aid of a specialised consulting firm, to adapt its operating models to comply with international standards of transparency. This goal was achieved.

Helpcode's goal for the year **2021** is to **integrate its procurement procedures with requirements focusing specifically on the environment**. The Association has also begun a process of assessment of the Association's principal suppliers.

## 2.7 Public opinion and the media

The goal for 2020 was **beginning organic communication of the Organisation's positioning and key themes**, in order to consolidate the Association's image in public opinion, with a specific focus on the local area.

Helpcode's activities, particularly those involved in emergency response (*Doposcuola a Distanza* homework club), were in fact thoroughly covered in the media (more than 100 items of media coverage). But reinforcement of the Association's local roots **suffered as a result of the restrictions imposed on events and meetings**.

The goal for 2021 is to reinforce communication of the Association's key themes and positioning, making up for the ground lost in 2020.



**9** events held



**124** items of media coverage



**46** articles published on our blog



**26,280** fans/followers on social networks



**9,000,000** people reached via social networks



**117,000** people reached via our blog



Helpcode's annual report is a process that has been consolidated over more than a decade, qualifying the Organisation to receive an *Oscar di Bilancio* award for its Annual Report in 2012.

Association's activities have evolved and expanded since then, and Third Sector reforms have introduced new guidelines. For these reasons, in the years to come Helpcode intends to further refine reporting on its impact, pursuing the following goals:

1. more in-depth information;
2. complete integration of the new performance indicators;
3. greater stakeholder involvement;
4. review of graphic design to make figures and information more immediate and easily understandable;
5. make the annual report more easily available to everyone who wishes to view it.

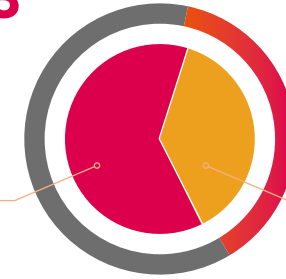






## Funds raised in 2020 € 3,703,633

57% FROM INSTITUTIONAL DONORS  
€ 2,094,780



43% FROM PRIVATE DONORS  
€ 1,608,852



## FUNDS RAISED IN 2019 € 4,475,523

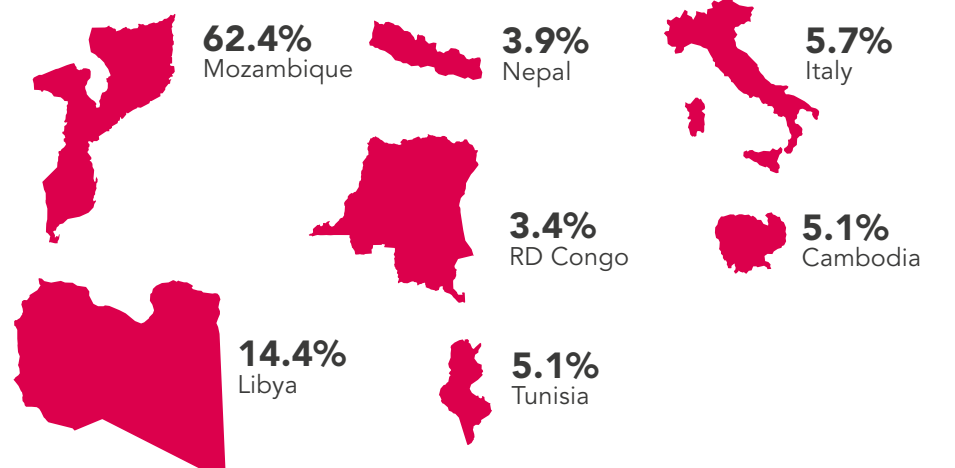
44% from private donors € 1,949,680  
56% from institutional donors € 2,525,843

## How we use every euro received



12% operating costs  
14% investment in growth and development  
74% for children

## The countries we invest in



## The areas we invest in



25%  
Education



32%  
Protection of children



30%  
Wellness



13%  
Gender equality





## 4.1 2020 Balance sheet

	31/12/2020	31/12/2019
<b>ASSETS</b>	<b>4,251,648</b>	<b>4,181,187</b>
<b>A) RECEIVABLE FROM ASSOCIATES FOR PAID SHARES</b>	-	-
<b>B) TANGIBLE AND INTANGIBLE ASSETS</b>	64,386	67,425
<b>I - Intangible Assets (Net Book Value)</b>	32,805	55,359
1) Intangible Assets	250,226	243,418
2) Write - down	- 217,421	(188,059)
<b>II - Tangible Assets (Net Book Value)</b>	31,581	12,065
1) Tangible assets	259,539	230,042
2) Write-down	- 227,958	(217,976)
<b>III - Financial Assets (Net Book Value)</b>	-	-
	-	-
<b>C) CURRENT ASSETS</b>	4,179,736	4,089,685
<b>I - Inventories</b>	5,774	5,125
1) Raw materials and supplies	5,774	5,125
<b>II - Receivables</b>	110,031	76,247
1) Trade receivables	-	2,123
2) Income tax receivables	14,510	2,837
3) Payments on account	12,961	400
4) Receivables from employees	2,152	2,890
5) Other assets	73,378	62,681
6) Security deposits	7,029	5,316
<b>III - Receivables for Projects</b>	2,022,058	2,386,338
1) Receivables for Projects	2,022,058	2,386,338
<b>IV - Cash and Cash Equivalents</b>	2,041,872	1,621,975
1) Cash	2,818	1,807
2) Banks	1,814,624	1,433,054
3) Cash deposits on foreign bank accounts	224,430	187,115
<b>D) PREPAYMENTS AND ACCRUED</b>	7,526	24,078
<b>I - Prepayments income</b>	117	-
1) Prepayments income b/t	117	-
2) Prepayments income l/t	-	-
<b>II - Accrued income</b>	7,409	24,078
1) Accrued income b/t	7,409	24,078
2) Accrued income l/t	-	-

	31/12/2020	31/12/2019
<b>LIABILITIES</b>	<b>4,251,648</b>	<b>4,181,187</b>
<b>A) EQUITY</b>	388,758	373,334
<b>I - Capital Reserve</b>	12,491	12,491
1) Capital Reserve	12,491	12,491
<b>II - Restricted Funds</b>	358,862	358,862
1) Restricted Funds for the organization's mission	358,862	358,862
		-
<b>III - Retained profit</b>	15,424	13,206
1) Retained Profit	15,424	13,206
<b>IV - Retained profit previous years</b>	1,981	(11,224)
1) Retained profit previous years	1,981	(11,224)
<b>B) PROVISIONS FOR WARRANTIES</b>	148,000	65,000
1) Funds for future projects cofinancement	148,000	65,000
2) Credit-risk funds	-	-
3) Marketing expenses funds	-	-
<b>C) PROVISIONS FOR PENSIONS</b>	74,926	54,518
1) TFR Funds	74,926	54,518
<b>D) LIABILITIES</b>	123,415	201,098
<b>I - Trade payables</b>	48,804	89,337
1) Trade payables	48,804	89,337
<b>II - Liabilities towards projects</b>	5,823	-
1) Liabilities towards on-going projects	5,823	-
<b>III - Others Liabilities</b>	68,788	111,762
1) Tax Liabilities	35,702	16,029
2) Social insurance and security payments	13,933	30,054
3) Payables to employees	19,152	18,520
4) Payables to project partners	-	-
5) Others Liabilities	-	47,159
<b>E) ACCRUALS AND DEFERRED</b>	3,516,549	3,487,237
<b>I - Accruals income</b>	19,930	12,559
1) Accruals income b/t	19,930	12,559
2) Accruals income l/t	-	-
<b>II - Deferred income</b>	3,496,619	3,474,678
1) Deferred income b/t	3,496,619	3,474,678
2) Deferred income l/t	-	-



## 4.2 2020 Report on operations

	31/12/2020	31/12/2019
<b>INCOME FROM PROJECTS</b>	<b>2,094,780</b>	<b>2,790,780</b>
From European Union	205,923	388,395
From United Nations	-	-
From National Government Agencies	1,491,378	2,137,449
From National Government Agencies on sit	38,360	-
From government entities abroad	33,190	-
From private sector	325,928	264,937
<b>EXPENSES FOR PROJECTS</b>	<b>(2,713,734)</b>	<b>(3,406,908)</b>
Expenses for projects	(2,713,734)	(3,406,908)
Mozambique	(1,692,611)	(1,953,729)
Libya	(392,102)	(846,398)
Tunisia	(138,522)	(107,744)
Nepal	(105,508)	(123,620)
Cambodia	(137,073)	(149,050)
Drc Congo	(93,082)	(105,885)
Italy	(154,836)	(120,482)
<b>PROJECTS MARGIN</b>	<b>(618,954)</b>	<b>(616,128)</b>
<b>INCOME FROM FUNDRAISING</b>	<b>1,608,852</b>	<b>1,684,738</b>
Donations in cash	1,465,345	1,605,167
5x1000 (from tax declarations)	137,851	72,336
From ancillary activities	5,657	7,235
<b>EXPENSES FROM FUNDRAISING</b>	<b>(940,119)</b>	<b>(1,017,976)</b>
Italian projects expenses	(272,747)	(346,159)
Direct costs for marketing and communication	(152,494)	(229,500)
Ancillary activities charges	(21,341)	(12,744)
Overheads	(493,537)	(429,572)
<b>FINANCIAL AND EXTRAORDINARY EXPENSES AND INCOMES</b>	<b>(34,355)</b>	<b>(37,428)</b>
Financial expenses and incomes	(10,025)	(12,017)
Financial expenses	(10,579)	(12,930)
Financial incomes	554	913
Extraordinary expenses and incomes	(24,330)	(25,411)
Extraordinary expenses	(56,087)	(38,321)
Extraordinary incomes	31,757	12,910
<b>PROFIT FOR THE YEAR</b>	<b>15,424</b>	<b>13,206</b>

## 4.3 Explanatory notes

### Organisation and internal control

#### 1.1 ORGANISATION

In order to carry out its activities, the Association has facilities in Italy and abroad.

The Management Structure in Genoa is dedicated to:

- Project management, remote support programmes and relationships with supporters;
- Management and coordination of project teams, in Italy and abroad, in all its phases;
- Continuous and systematic monitoring of Project Management, with particular regard to administrative controls.

The facilities that are headed by the Offices on site are devoted to the production of communication materials needed for SAD programmes and the management of all phases of the on-site project cycle. They rely on the skills of expatriate and local staff, as well as supporting logistic structures.

#### 1.2 INTERNAL CONTROL

In line with the course started in previous years, in 2020, the management of programmes continued the aim at increasing the quality of monitoring and internal control over the various activities both at home in Italy and abroad:

- All HELP CODE projects in Italy and abroad are monitored day after day with dedicated technical support; managers of self-funded projects send a half-yearly financial report to headquarters on the progress of each project. The on-site management control checks, on a quarterly basis or as needed, any deviations between the forecast budget and the actual progress of the project costs, thus providing Management with all useful and timely information to be evaluated in case of any issues.
- The process of sending funds to projects is carried out through crosschecking between the administrative function, for the technical-accounting part, and the coordination of foreign activities, for the substantive part consistent with the financial planning that project leaders periodically send to headquarters. Once the data corresponds, Management authorizes the sending of funds needed to carry out project activities.

For the current year, what has become a current management practice is confirmed once again, and specifically:

- Integrated general accounting system with project analytical accounting;
- Project reporting: each Project Leader submits a final project report to the headquarters functions by 31 March of each year so that a full report of all the activities of the association can be made within the drafting process of the Financial Statements for the financial year.

Lastly, during the course of 2020, as already set in previous years, based on the recommendations of the Auditing Company, PKF Italia SpA, all external offices were subjected to external administrative Audits on the accounting data for the year by local Auditing Companies specifically contracted. During such audits, 100% of the accounting movements were analysed for each local office.

#### 1.3 SIGNIFICANT EVENTS OCCURRING

During the 2020 period, project planning continued with institutional donors to ensure that the Association, which historically based its fundraising almost exclusively on individual donors, had differentiated sources of funding. New approvals were issued for projects approved in previous years by the European Commission in Nepal, Tunisia and Mozambique, MAECI and AICS in Mozambique and Libya. UNICEF and UNFPA approved three new projects in Gorongosa, Jangamo and Cabo Delgado and the co-financing of projects by private foundations and public institutions in Switzerland. In March 2020 the COVID-19 emergency affected the organisation's operations both in Italy and in the countries we work in, reducing our freedom of movement in the field and the possibility of implementing our planned initiatives. Schools were closed all over the world, limiting the potential for supplying and receiving long-distance support. As a result of the impact of the emergency on the economic condition of the Italian population and on the functioning of the postal service, we see a drop in funds collected from individuals, however mitigated by intense donor care activity. The difficult conditions in the countries, and the limitations of movement on the field, entailed a slowdown in project activities and consequent postponed some activities to 2021. Our management has implemented all possible corrective actions aimed at ensuring continuity of operations and containment of costs while implementing actions and setting up work teams aimed at taking advantage of all the opportunities for projects and financing that the emergency may bring, both in Italy and abroad.



## 4.4 Financial Statements

### INTRODUCTION

In general, the financial statements have been drawn up in accordance with the principle of economic competence. Therefore, the income and project costs are reported in reference to the time when they have found economic justification. Consequently, the costs characterising the Non-profit Organisation's activities during the financial year are compared to the related income. With established practices in the sector, Helpcode has adopted the revenue recognition methodology for institutional projects by applying the principle of the State of Advancement of Work, starting from the costs actually red for the realisation of the projects during the year.

This method of accounting requires revenue to be entered in the financial statements based on the percentage of completion of the project determined by reference to the actual costs incurred for the project and identified based on the project budget. In particular, the basis for calculating revenue is determined by a coefficient equal to the sum of the accrued costs of the financial year divided by the total project direct costs determined on the basis of the budget approved by the institutional sponsor. Said percentage applies to the total contractual value of the contribution that the project sponsor has committed to deliver to HELP CODE. The loans referring to the projects are entered in the financial statements in their entirety when the contract is signed with the sponsor and are progressively reduced by the amounts actually paid by the institutional sponsor during the project period. At the time of the conclusion of the contract in exchange for the overall credit payable to HELP CODE, revenues are recorded that, not being attributable to the financial year, are deferred to subsequent financial years. The item of deferred income therefore includes the amount of future revenues that will become relevant for future years in relation to the percentage of completion of each project. With regard to donations and fundraising proceeds, they are included in the Management Report at the time they financially manifest.

### 2.1 STRUCTURE AND CONTENT OF THE FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with current laws and regulations.

The financial statements transpose the provisions of Article 2423 et seq. of the Italian Civil Code, supplemented by the accounting principles issued by the Official Italian Accounting Board (OIC) and have been prepared, where possible and in accordance with the applicable rules of the Association, with a view to adjusting the reporting to practices commonly used in the International Cooperation and

Humanitarian Aid sector.

The Financial Statements consist of the Balance Sheet, the Management Report at 31 December 2020 and the present Explanatory Notes to the Financial Statements. In drawing up these financial statements the new valuation criteria introduced by Legislative Decree no. 139/2015 was taken into account. The economic performance chart, represented by the Management Report has been arranged into divided and opposite sections. The Explanatory Notes serve to provide the illustration, the analysis and, in some cases, the supplementation of the data presented in the Financial Statements, deemed necessary to give a true and fair view, even if not required by specific provisions of Law. The valuation of the items of the financial statements corresponds to the results of the accounting records duly held at the HELP CODE Headquarters and Offices. The Financial Statements have been prepared in Euros. The Financial Statements have been audited by the Company PKF Italia SpA, which has issued its Certification Report.

### 2.2 ACCOUNTING OF THE MANAGEMENT OPERATIONS

The operations of the Association, due to the nature of the activity and its administrative and accounting organisation, are managed in principle according to the accrual method and, where it is not possible given the type of work, on a cash basis, thus in part derogating from the provisions of the Italian Civil Code, which indicates the accrual method as the reference method.

It should be emphasised that this accounting approach is commonly used in many of the Associations of the Sector.

In particular, it is specified that:

- Donations collected during the accounting year are accounted as cash when received.
- Costs related to the structure and generally incurred during the year by HELP CODE Management, such as personnel costs and other operating expenses are accounted for on an accrual basis, having recourse when necessary, to the data collection of accruals and deferrals.
- Proceeds and charges relating to projects funded by institutional donors are accounted for on an accrual basis. The transition from the cash accounting principle to that of accruals, already applied in 2016 and 2017, was driven by the growth in volume of projects funded by institutional donors, which, until 2015, were not significant in relation to the total value of the Association's income and costs.
- The on-site HELP CODE Projects have their own management, financial and administrative autonomy.

- Accounting for the costs associated with Project management operations initiated locally by the Association is done on a cash basis. Expenses are therefore recorded only when paid. The resources sent by the Management for the realisation of Projects, and donations received locally from private individuals, when they are received.
- From this year, the balances of banks and cashiers on the spot are also present in Italian accounting, and allocated in a timely manner in the balance sheet in cash equivalents - 3) Deposits in PVS.
- Depreciation of fixed assets has been recognised at the close of the Financial Statements.

### 2.3 EVALUATION CRITERIA

The evaluation criteria adopted correspond to those provided for in Art. 2426 of the Italian Civil Code. In the event that these principles have not been considered compatible with the Association's activity, different criteria have been applied, determined based on the reference procedure of (non-profit) associations that operate in the same sector of activity as HELP CODE.

#### Intangible assets

Intangible fixed assets are recognised at cost and capitalised in the assets of the Balance Sheet with the consent of the Board of Statutory Auditors. They are amortised from the year in which they were available, taking into account the future profit attributable to the investments made.

#### Tangible assets

Tangible fixed assets are stated at purchase cost and capitalised in the assets of the balance sheet and adjusted by the corresponding depreciation provision. Depreciation is determined and charged to the Management Report based on the rates provided by current legislation (Art. 102, Presidential Decree 917/86), considered to be re-presentative of the financial and technical lifetime of the assets and their actual use. On the acquisition of new assets, which entered into operation during the year, the depreciation was reduced to 50% of the statutory rate.

#### Inventories

Inventories deriving from the commercial/e-commerce activity of the latter were established by the Association during the year.

#### Receivables

Receivables are stated at nominal value, adjusted when necessary to bring them back to their presumable realisable value.

#### Cash and cash equivalents

Cash and cash equivalents are recorded at their nominal

value. Amounts in foreign currencies other than the euro, which may potentially exist at the close of the Financial Statements, are converted into euros using the IN-FOREURO exchange.

#### Accruals and deferrals

They were determined in accordance with the matching principle and the accruals accounting principle of the financial year.

#### Employee severance indemnities

Represents the actual debt accrued to employees at the end of the financial year. It has been determined in compliance with applicable labour laws and work contracts in force.

#### Payables

Payables are stated in the financial statements at their nominal value

#### Income and Expenditure

Income and expenditures are presented in the financial statements in accordance with the matching and accrual criteria.

### 2.4 COMMENTS ON THE MAIN FINANCIAL STATEMENT ITEMS

#### BALANCE SHEET ASSETS

#### B. FIXED ASSETS

##### I. Intangible fixed assets

Balance as at 31/12/2020	€ 32,805
Balance as at 31/12/2019	€ 55,359
Changes	€ (22,554)

The item "intangible fixed assets" is made up as follows:

Description	Original Value	Accumulated amortisation	Net
New LOGO	48,800	(39,040)	9,760
Software Licences	109,379	(97,614)	11,765
New office renovation costs	5,806	(4,644)	1,161
Shop renovation costs	0	00	0
ISO 9001 Certification	0	00	0
Costs and multi-annual charges to be amortised	10,992	(6,560)	4,432
Website	66,723	(62,556)	4,167
Local Intranet	0	00	0
Trademarks	8,527	(7,008)	1,520
<b>Total</b>	<b>250,226</b>	<b>(217,421)</b>	<b>32,805</b>



## II. Tangible fixed assets

Balance as at 31/12/2020	€ 31,581
Balance as at 31/12/2019	€ 12,065
Changes	€ 19,516

The amount at the close of the Financial Statements is comprised of the following items:

Description	Original Value	Accumulated amortisation	Net
Office furniture and fittings	26,603	(24,836)	1,767
Shop furniture and fittings	0	00	0
Headquarters electronic and office machines	101,209	(72,796)	28,413
Shop electronic and office machines	0	0	0
Photographic equipment	18,341	(18,341)	0
Various minor equipment	4,083	(3,157)	926
Other installations	12,950	(12,474)	476
PVS vehicles	88,630	(88,630)	0
Motorbikes	4,098	(4,098)	0
Purchase of objects of less than 516 euros	3,625	(3,625)	0
<b>Total</b>	<b>259,539</b>	<b>(227,958)</b>	<b>31,581</b>

The item "PVS Motor Vehicles" refers to cars purchased as logistical support to on-site offices.  
The Association does not hold any financial lease contracts.

## C. CURRENT ASSETS

### I. Inventories

Balance as at 31/12/2020	€ 5,774
Balance as at 31/12/2019	€ 5,125
Changes	€ 649

The value of the inventories corresponds to the value of the goods in stock at the closing date, deriving from the commercial activity, closed in 2016 and now transferred to the e-commerce activity.

### II. Crediti

Balance as at 31/12/2020	€ 110,031.10
Balance as at 31/12/2019	€ 76,246.50
Variazioni	€ 33,784.60

Description	Within 12 months	Over 12 months	Total
Receivables from customers	0	0	0
Credits from Tax authorities	14,510	0	14,510
Advances to suppliers	12,961	0	12,961
Loans to employees	2,152	0	2,152
Other receivables	73,378	0	73,378
Security deposits	0	7,029	7,029
<b>Total</b>	<b>103,002</b>	<b>7,029</b>	<b>110,031</b>

The balance is broken down as follows:  
The item "Credits from Tax authorities" consists of bonuses given to workers pursuant to Legislative Decree 66/2014 on December 20202 pay slips by 1,548.00 euros , withholding taxes on bank interest income by 385.00 euros , Irapp down payment by 11,287.00 euros and commercial part iva credit by 1,290.00 euros  
The item "Advances to suppliers and projects advances" is composed of Advances to suppliers by 6,087.00 euros and by 6,874.00 euros for Advances to suppliers on site.  
The item "Other receivables" is composed of a voice that represents a credit in a project to one of our partners.  
The item "Security deposits" is represented by the deposit paid by the Association for the rent of the premises of via XXV Aprile 12B of 4,000 euros, by the security deposit for the institutional newspaper "HELP" (1,316.00 euros) and by a deposit in Cambodia to cover Covid 19 expenses - country representative for 1,713.00 euros.

## III. Receivables for projects

Balance as at 31/12/2020	€ 2,022,058
Balance as at 31/12/2019	€ 2,386,338
Changes	€ (364,280)

The item "Receivables for Projects" represents the value of the receivables due to the Association from institutional donors for unpaid contributions for future annual payments on projects for which contracts have been signed.

## IV. Cash and cash equivalents

Description	31/12/2020
Cash and cash equivalents in hand	2,818
Office deposits	1,814,624
Deposits in PVS for Projects	224,430
<b>Total</b>	<b>2,041,872</b>

The Headquarters Deposits represent the amount remaining in the bank's current account and postal accounts of the Headquarters.

The Association in Italy has relations with five Institutes, under normal market conditions.

Deposits in the PVS for projects represent cash amounts and bank deposits, even in local currency, of the Offices responsible for the development of HELP CODE Projects.

## D. ACCRUALS AND DEFERRALS

Balance as at 31/12/2020	€ 7,526
Balance as at 31/12/2019	€ 24,078
Changes	€ (16,552)

They represent adjusting entries for the financial year in order to comply with the accrual method.  
They refer to the management costs of the Genoa facility.

## LIABILITIES AND NET ASSETS

### A. NET ASSETS

The Net Assets of the Association are as follows:

1. Endowment fund
2. Reserved funds
3. Operating result

In particular:

1. The "Endowment fund" consists of the payments made by the associates at the time of the establishment of the Association. In accordance with the statutory rules and the rules contained in Art. 10 of Italian Legislative Decree No. 460 of 4 December 1997, governing Non-profits, it is not distributable.
2. "Reserved Funds" are historically linked to the association Mission and thus constitute a commitment to finance the characteristic and institutional activities of the association, represented specifically by SAD activities, from projects with specific aims and from organisational and/or functional investments to the activity of the Association itself.funzionali all'attività dell'Associazione stessa
3. The item "IV Other reserves and Results of Previous Financial years" shows a change due

to the provision of the operating result for 2019, equal to 1,981 euros.

Net assets at 31.12.2020 show the following changes:

Description	31/12/2020	31/12/2019	Changes
I - Endowment fund	12,491	12,491	0
II - Reserved funds, of which:	358,862	358,862	0
SAD Funds	358,862	358,862	0
III - Operating surplus	15,424	13,206	2,218
of the year	15,424	13,206	0
IV - Other Reserves and Results of Previous Years	1,981	(11,224)	13,206
of previous years, not yet allocated	1,981	(11,224)	0
<b>Total</b>	<b>388,758</b>	<b>373,334</b>	<b>15,423</b>

## B. PROVISIONS FOR RISKS AND CHARGES

Balance as at 31/12/2020	€ 148,000
Balance as at 31/12/2019	€ 65,000
Changes	€ 83,000

The item represents a provision to a risk fund to cover cofinancing on approved projects, for future years.

## C. EMPLOYEE SEVERANCE PAYMENTS

Balance as at 31/12/2020	€ 74,926
Balance as at 31/12/2019	€ 54,518
Changes	€ 20,408

The severance indemnity fund is that at 31.12.2020 deducting its use during the year.

## D. PAYABLES

Balance as at 31/12/2020	€ 123,415
Balance as at 31/12/2019	€ 201,098
Changes	€ (77,683)





Payables are valued at nominal value and are as follows:

Description	31/12/2020
I - Payables to suppliers	48,804
II - Payables to projects	5,823
III - Other payables	0
Payables to tax authorities	35,702
Payables to pension and social security institutions	13,933
Payables to staff	19,152
Other Payables	-
<b>Total Payables</b>	<b>123,415</b>

Payables to suppliers refer to the expense for goods and services acquired on behalf of the operating structure.

Payables to ongoing projects is a debt we owe to one of our partners on a project.

Payables due to the tax authorities consist of IRPEF withholdings on the salaries of December 2020 of employee, contractors under cooperation agreements and self-employed

workers (11,997 euros), of additional regional withholdings of December 2020 for employees, contractors under cooperation agreements (1.887euros), and self-employed workers (859 euros), the Irap taxes of the year 2020 (18,219 euros) and the VAT payable for 2,740 euros.

Payables to welfare and social security institutions are made up of payables to INPS (7,212 euros), payables to the so-called enti bilaterali, bilateral bodies set up by trade unions and small firm associations, and Est fund (182 euros) and payables for executive funds (6,539 euros).

#### E) ACCRUALS AND DEFERRALS

Balance as at 31/12/2020	€ 3,516,549
Balance as at 31/12/2019	€ 3,487,237
<b>Changes</b>	<b>€ 29,312</b>

The item represents revenues towards institutional projects that will occur in the following years.

The association's commitments to donors for the implementation of institutional projects in future years are highlighted below.

Project	Donor	Commitment at 01/01/2017	Outstanding Commitment at 31/12/2017	Commitment at 01/01/18	Outstanding Commitment at 31/12/2018	Commitment at 01/01/19	Outstanding Commitment at 1/12/2019	Commitment at 01/01/20	Outstanding Commitment at 31/12/2020	Commitment at 01/01/21
ADAPT	AICS	159,600	12,717	146,883	34,692	112,191	65,112	47,079	36,936	Finished
ANE -396-920	AICS			300,099	-	300,099	7,247	292,852	4,352	288,500
PROFILI 11471	AICS			186,088	-	186,088	16,017	170,071	77,534	92,537
UE TUNISIA 393-093	UE			80,044	-	80,044	18,830	61,214	6,076	55,138
ECG ACTION AID				5,260	-	5,260	4,004	1,256	Finished	
ECG OXFAM				1,013	-	1,013	860	153	Finished	
LB PLASTIC								5,009	5,009	-
CHARLENE FOND.							28,574	11,995	16,579	
<b>TOTAL</b>		<b>159,600</b>	<b>12,717</b>	<b>719,387</b>	<b>34,692</b>	<b>684,695</b>	<b>112,070</b>	<b>572,625</b>	<b>141,903</b>	<b>452,753</b>

#### MANAGEMENT REPORT

The management report is prepared according to the scheme indicated by the Non-profit Companies Commission of the National Council of Chartered Accountants.

The operating result at 31.12.2020 is positive for a total of € 15,424.

<b>REVENUE FOR PROJECTS</b>	<b>2,094,780</b>
From European Union	205,923
From United Nations	-
From National Government Agencies	1,491,378
From National Government Agencies on site	38,360
From Government Entities Abroad	33,190
From other Agencies / Companies	325,928

<b>PROJECT CHARGES</b>	<b>(2,713,734)</b>
Mozambique	(1,692,611)
Libya	(392,102)
Tunisia	(138,522)
Nepal	(105,508)
Cambodia	(137,073)
Democratic Republic of the Congo	(93,082)
Italy	(154,836)

<b>PROJECT MARGIN</b>	<b>(618,954)</b>
-----------------------	------------------

<b>REVENUE FROM FUNDRAISING</b>	<b>1,608,852</b>
Donations in cash	1,465,345
Five per thousand	137,851
From ancillary activities	5,657

<b>EXPENDITURE FROM FUNDRAISING</b>	<b>(940,119)</b>
Expenditure for projects in Italy	(272,747)
Promotion and communication direct charges	(152,494)
Ancillary activities charges	(21,341)
General support charges	(493,537)

<b>EXTRAORDINARY REVENUE AND EXPENDITURE</b>	<b>(34,355)</b>
Financial revenue and expenditure	(10,025)
Financial expenditure	(10,579)
Financial revenue	554
Other extraordinary expenditure	(24,330)
Extraordinary expenditure	(56,087)
Extraordinary revenue	31,757

<b>PROFIT FOR THE YEAR</b>	<b>15,424</b>
----------------------------	---------------



As already mentioned in the preceding paragraphs of these explanatory notes to the financial statements, the operating result, the result of the Association's activity, is a hybrid of cash and accrual accounting criteria.

Below are some details of the most significant items in the management report. We note that in reference to the collection for projects (income) and the use of funds used for institutional activity (charges), an extensive explanation has been given in the Annual Report.

## INCOME

### Income from fundraising

The five per thousand following the health emergency was paid for the year 2018 and 2019 for a total amount of 137,851.00 euros.

### Income from ancillary activities

Balance as at 31/12/2020	€ 5,657
Balance as at 31/12/2019	€ 7,235
Changes	€ (1,578)

The item in question consists of revenues attributable to the asset of e-commerce and other playful products carried out by the Association.

## CHARGES

### Releases for Italian projects

Balance as at 31/12/2020	€ 272,747
Balance as at 31/12/2019	€ 346,159
Changes	€ (73,412)

They represent the costs incurred during the activity for the activity of awareness and information.

### Promotion and Communication direct charges

Balance as at 31/12/2020	€ 152,494
Balance as at 31/12/2019	€ 229,500
Changes	€ (77,006)

The costs are as follows:

Description	31/12/2020
F2F Charges Switzerland	51,679
Creation of promotional materials	4,360
Staff for communication	96,454
<b>Total</b>	<b>152,494</b>

Charges for F2F Switzerland relate to the investment made during the year in reference to the Swiss fundraising facility was reduced due to the health emergency.

### Expenses from ancillary activities

Balance as at 31/12/2020	€ 21,341
Balance as at 31/12/2019	€ 12,744
Changes	€ 8,597

The item in question refers exclusively to the costs incurred for e-commerce activity. The costs are as follows:

Description	31/12/2020
Purchase of goods and materials	20,593
Promotion charges	0
Amortisations	0
Miscellaneous charges	748
<b>Total ancillary charges</b>	<b>21,341</b>

### General support charges

Balance as at 31/12/2020	€ 493,537
Balance as at 31/12/2019	€ 429,572
Changes	€ 63,965

General support charges account for about 14% of total charges.

Below is the detail of each item of expenditure:

GENERAL SUPPORT CHARGES	Costs incurred	Amount attributed to projects in the PVS and in Italy	Amount staff fundraising cost	Amount staff communication cost	Net financial statement
Staff costs	572,714	(178,857)	(120,010)	(96,454)	177,393
General Service Charges	116,154				116,154
Leases	19,275				19,275
Amortisations	39,344				39,344
Other management costs	123,153				123,153
Taxes for the year	18,219				18,219
<b>Total</b>	<b>888,858</b>	<b>(178,857)</b>	<b>(120,010)</b>	<b>(96,454)</b>	<b>493,537</b>

In this reclassification, the project margin, negative for an amount of 618,954 euros, represents the direct costs of projects abroad supported by the Association through its fundraising activities from individuals.

Operating profit is the result of the project margin plus the difference between fund revenue and expenses incurred in Italy - including those for information and education projects - plus extraordinary and financial margins.

### Financial charges consist of:

Balance as at 31/12/2020	€ (10,025)
Balance as at 31/12/2019	€ (12,017)
Changes	€ 1,992

Financial charges consist of:

Descrizione	31/12/2020
Interessi, sp. e commis. bancarie	8,886
Interessi, spese e commis. postali	1,644
Interessi per ritardo pag.	0
Interessi attivi	(554)
Comm. Trasferimenti Denaro	48,00
<b>Totale</b>	<b>10,025</b>

### Other Extraordinary Charges

Balance as at 31/12/2020	€ (24,330)
Balance as at 31/12/2019	€ (25,411)
Changes	€ 1,081

Extraordinary charges consist of the difference between contingent assets and liabilities accrued during the year.

## 2.6 OTHER INFORMATION

### NUMBER OF EMPLOYEES AND VOLUNTEERS

At 31 December 2020, there were 13 (thirteen) employees and 4 (four) collaborators in the Association for Italy and 13 (thirteen) abroad.

## TAXATION

With reference to the IRAP relating to institutional activity, an amount was calculated for 18,219.00 euros.

## TAX EXEMPTIONS

### FROM WHICH THE ASSOCIATION BENEFITS

The Association HELP CODE Italia - Cooperation and Development Centre is a Non Profit Organisation since 1998; and is governed according to the regulations laid down in Italian Legislative Decree No. 460 of 4 December 1997, updated with Legislative Decree No. 422 of 19 November 1998, and enjoys the tax advantages described in Art. 12 of said decree.

## TAX ADVANTAGES FROM WHICH DONORS BENEFIT

For those who make donations to third sector entities, from 1 January 2019 a deduction equal to 30 percent is envisaged. In the event of donations in cash or in kind provided by individuals, companies and entities, the deductibility of up to 10 percent is permitted, with the elimination of the limit of 70,000 euros previously provided for in Decree 35/2005.

## CONCLUDING REMARKS

These Financial Statements, which consist of the Balance Sheet, the Management Report and the Explanatory Notes to the Financial Statements, are a true, complete and correct statement of the balance sheet and financial position as well as the operating result of the Association and correspond to the results of the accounting records.

The Board of Directors therefore proposes that the Shareholders' Meeting approve the financial statements for the year 2020 and carry forward the accrued earnings.

Genoa, April 29 2021

  
President  
Giorgio Zagami



## 4.5 Independent auditor's report

To the Board of Directors  
of HELPCODE ITALIA

### Report on the financial statements

We have audited the financial statements of HELPCODE, which comprise the balance sheet as December 31, 2020, the management report for the year then ended and the explanatory notes.

In our opinion, the financial statements present the true and fair view of the financial position of HELPCODE at December 31, 2020, and the result of its operations for the year then ended, in accordance with the Italian regulations and accounting principles governing financial statements and in accordance with the principles indicated in the explanatory notes as well as, when possible, in compliance with the rules regulating the Associations operating in the International Cooperation and Humanitarian Aid sectors.

### Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (ISA Italia). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the audit of the Financial Statements" section of this report. We are independent of the company in accordance with ethical requirements and standards applicable in Italy that are relevant to the audit of financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other aspects

This opinion is not issued under the law, considering that for the financial year ended December 31, 2020, HELPCODE Italy is not obliged to the statutory audit pursuant to ex art. 2477 of the Civil Code.

### Responsibilities of the Board of Directors for the

### financial statements

The Board of Directors is responsible for the preparation of financial statements that give a true and fair view in accordance with the Italian regulations and accounting principles governing financial statements and with rules applicable to Associations as indicated in the explanatory notes and, within the limits of the law, for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, adequate information on going concern. In preparing the financial statements, the Board of Directors utilizes the going concern basis of accounting unless either intends to liquidate the Company 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 International Standards on Auditing (ISA Italia) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of the audit in accordance with International Standards on Auditing (ISA Italia), we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:



Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures in response to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of non detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control;



Obtain and 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 Company's internal control;



Evaluate the appropriateness of accounting principles used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;



Conclude on the appropriateness of the sole management's use of the going concern and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company'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 Company to cease to continue as a going concern;



Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions in a manner that achieves fair presentation.



We communicate with those charged with governance, identified at the appropriate level as required by the ISA Italia, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Milan, May 4, 2021

PKF Italia S.p.A.



Michele Riva  
(Partner)

## 4.6 Additional information

- Helpcode **has no pending disputes or lawsuits.**
- Helpcode adopts a **management, organisation and control model under Legislative Decree 231/2001.**
- Helpcode applies the requirements of the **GDPR privacy regulations.**
- Helpcode works to ensure that the culture underlying its organisation, decision-making and management processes, and its day-to-day working methods, always reflect the principles of **gender equality and social inclusion.**
- Helpcode has an **internal policy for the prevention of sexual harassment, sexual exploitation and sexual abuse**, and specific training in this area is provided to staff at headquarters and in the field, in Italy and abroad. Helpcode's policy has been assessed by an independent auditor as part of the process of renewal of the EU Humanitarian Partnership 2021-2027 Certificate. Helpcode has outlined both preventive actions and disciplinary measures. Helpcode requires its partners to adopt their own policies or sign an agreement to apply Helpcode's policies in this area.





## ENTERPRISES

An enterprise grows as the community in which it sells its products develops. Helpcode has been working with businesses for more than twenty years, building long-lasting relationships of mutual benefit. Become a Helpcode partner, help the Association protect children's rights and enjoy tax benefits for your business.

**Want to find out more?**  
**Write to: [donatori@helpcode.org](mailto:donatori@helpcode.org)**



## SCHOOLS

Helpcode conducts educational workshops for schools addressing key issues in education about sustainable development with a focus on children and teenagers. The Association's programmes are structured to experiment with innovative ways of discovering, learning about and understanding ourselves and the world around us through exploration, integration and involvement.

**If you would like more information about Helpcode workshops, write to: [scuola@helpcode.org](mailto:scuola@helpcode.org)**



## VOLUNTEERS

Want to play an active role in change and make a difference in the lives of a multitude of boys and girls? If you do, you're ready to become a Helpcode volunteer! Offer the Helpcode community your skills to make sure that all children enjoy the right to grow up to be adults and make their dreams come true.

**If you would like to volunteer with Helpcode, write an e-mail to [volontari@helpcode.org](mailto:volontari@helpcode.org)**





## DONATING

Children can change the world, but only if adults make sure they enjoy their rights. Help us at Helpcode achieve this! A one-off donation helps support the Association's projects and gives the most vulnerable members of the population a voice. An ongoing donation plan allows Helpcode to act promptly in emergencies and implement more effective, sustainable programmes.

Your contribution is important! Donate at [www.helpcode.org/dona-ora](http://www.helpcode.org/dona-ora)



## CHILD SPONSORSHIPS

Give children a voice and help them build their future with child sponsorship. Just 85 cents a day – 25 euro a month – allows you to offer a brighter future to a child in the Democratic Republic of the Congo, Nepal, Cambodia or Mozambique. Your contribution will make sure the child goes to school and grows up in a healthy family and a serene, dependable community.

For more information, call 0105704843  
or write to [donatori@helpcode.org](mailto:donatori@helpcode.org)



## 5X1000

Donate 5 thousandths of your taxes to Helpcode to put a smile on the face of children growing up in difficult circumstances. All you need is your signature and Helpcode's tax code: **95017350109**.

5x1000 is not a tax, or an additional charge. If you pay taxes in Italy, it's a portion of your taxes that will in any case be donated to a charity or non-profit organisation. This means it is not a true donation: it costs you nothing, while for Helpcode, it is essential for implementing our projects and protecting children's rights



## LEGACIES

Your legacy in solidarity can guarantee children a future they cannot count on at the moment: the certainty of receiving an education and becoming adults capable of taking charge of their own lives.

For more information, write to [michela.gaffo@helpcode.org](mailto:michela.gaffo@helpcode.org)  
or call 010 5704843.



# Report of the Statutory Auditor

To the partners of  
HELP CODE ITALIA ONLUS

## Introduction

The Statutory Auditor appointed under art. 30 of Legislative Decree 117 of 2017 of the Assembly of Members on 23 December 2020 has audited the compliance of the Annual Report for the year ending on 31 December 2020 with the guidelines issued by the Ministry of Labour and Social Policy under art. 14 and art. 30, paragraph 7, of Italy's Third Sector Code (*Codice del Terzo Settore*, hereinafter also referred to as CTS). Specifically, the Statutory Auditor has ensured that the Annual Report was prepared in compliance with the guidelines issued by the Ministry of Labour and Social Policy by Decree on 4 July 2019.

This work was performed with reference to the "Rules of conduct for boards of auditors of third-sector organisations" issued in December 2020 by Italy's National Council of Certified Auditors and Accounting Professionals (*Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili*, hereinafter also referred to as "CNDCEC"). This single report contains, in section A), "Activities and results of monitoring of compliance with civic, solidarity and social utility purposes of the non-profit organisation HELP CODE ITALIA ONLUS and, in section B), "Certification of the conformity of the Annual Report to the guidelines contained in the Ministerial Decree of 4 July 2019, as amended".

A) Activities and results of monitoring of compliance with civic, solidarity and social utility purposes

## Report on activities and results of monitoring of compliance with civic, solidarity and social utility purposes

Under section 8 of paragraph 6 of the above-mentioned guidelines issued by the Ministry of Labour and Social Policy on 4 July 2019, the Statutory Auditor has conducted monitoring tasks focusing primarily on the following aspects:

- exclusive or prevalent performance of activities in the public interest of the type identified in art. 5 of Legislative Decree no. 117 of 2017 and, if applicable, in the presence of activities other than those identified in art. 6 of the above-mentioned Decree, compliance with the requirements of its deed of establishment and articles of association, and the secondary and instrumental nature of these activities in relation to the activities in the public interest performed on the basis of the criteria and regulatory limits set forth in the ministerial decree identified in art. 6 of the CTS. In view of the fact that the appointment took place on 23 December 2020, monitoring of performance exclusively or prevalently of activities in the public interest under art. 5 of Legislative Decree no. 117/2017 was conducted by both (i) reading the company's books up to the issue date of this certification; (ii) meeting with the Secretary General to obtain in-depth information on implementation of the projects;
- the absence of the subjective goal of making a profit and compliance with the prohibition of distribution of profits, surpluses from operations, funds or reserves to the Association's founders, members, workers and associates, directors and other members of association bodies under art. 8, paragraphs 1 and 2 of the CTS,



either directly or indirectly, and also taking into account the indicators identified in art. 8, paragraph 3, letters a) through e). Monitoring of continuation of the Association's non-profit-making nature and compliance with the prohibition of distribution of profits, surpluses from operations, funds or reserves was conducted through (i) analysis of the Association's financial transactions in the reference period, through (ii) examination of the conditions applied to employees in relation to the applicable national contract of employment, and through (iii) assessment of the reasonable nature of the fees paid to the Association's associates for their services. I have no particular comments to make on this monitoring;

In the year ending on 31 December 2020, HELP CODE ITALIA ONLUS did not collect savings among the public.

B) Certification of compliance of the Annual Report with the guidelines contained in the Ministry of Labour and Social Policy Decree of 4 July 2019 prepared by the Statutory Auditors under art. 30, paragraph 7 of Legislative Decree no. 117 of 201

#### Identification and description of the subject of the appointment and the applicable guidelines

Under art. 30, paragraph 7 of Legislative Decree no. 117 of 2017, as Auditor of HELP CODE ITALIA ONLUS, I have the task of certifying that the Annual Report on the year ending on 31 December 2020 has been prepared in compliance with the guidelines contained in art. 14 of the Third Sector Code, issued on 4 July 2019 by the Ministry of Labour and Social Policy (hereinafter also referred to as the "guidelines").

#### Responsibility of the Directors and of the Statutory Auditor for the Annual Report

The directors are responsible for preparing the Annual Report, which provides a truthful and accurate representation in compliance with the guidelines issued by the Ministry of Labour and Social Policy, which regulate the criteria for its preparation and, within the deadline specified by law, for that part of the internal audit they consider necessary to permit preparation of an Annual Report containing no significant errors resulting from fraud or from unintentional acts or events.

The directors are also responsible for identifying the content the Annual Report, in the context of the themes mentioned in the guidelines issued in the 4 July 2019 Ministerial Decree, taking into account the characteristics of HELP CODE ITALIA ONLUS and to the extent necessary to ensure comprehension of the Association's activities, its progress, its results, and the impact they produce.

The directors are responsible for definition of the management and organisation model of the activities of HELP CODE ITALIA ONLUS, and, with reference to the issues identified and reported in the Annual Report, for the policies implemented by HELP CODE ITALIA ONLUS and for identification and management of problems generated or suffered by it. The Statutory Auditor is responsible for overseeing compliance with the provisions of the Decree, as stated by law.

#### Independence of the Statutory Auditor

The Statutory Auditor is independent under the principles governing ethics and independence contained in the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants on the basis of the key principles of integrity, objectivity, professional competence and diligence, confidentiality and professional conduct.

#### Responsibility of the Statutory Auditor

The Statutory Auditor is responsible for expressing, on the basis of the procedures performed, a conclusion regarding the compliance of the Annual Report with the requirements of the guidelines issued by Ministry of Labour and Social Policy in the 4 July 2019 Decree. My work has been performed on the basis of the requirements of the "International Standards on Assurance Engagement (hereinafter referred to as ISAE 3000 Revised) issued by the International Auditing and Assurance Standards Board (IAASB) for limited assurance appointments. This principle requires planning and conducting of procedures aimed at acquiring a limited degree of certainty that the Annual Report contains no significant errors. My examination therefore involved a limited scope of work, less than that required for conducting a complete examination under ISAE 3000 Revised ("reasonable assurance engagement"), and, as a result, does not allow me to be certain that I am aware of all the events and circumstances of significance that have could been identified by performing such an examination. The procedures applied to the Annual Report are based on my own professional judgement, and include interviews, primarily with HELP CODE ITALIA ONLUS personnel in charge of preparation of the information presented in the Annual Report, and analysis of documents, recalculation and other procedures aimed at acquiring information considered relevant.

#### I specifically performed the following procedures:

- verification of compliance with the principles involved in preparation of the Annual Report referred to in paragraph 5 of the guidelines;
- verification of the compliance of the structure and content of the Annual Report and of the compliance of the organisation of the information into sections identified in paragraph 6 of the guidelines;
- verification of the presence in the Annual Report of the information identified in the specific sub-sections explicitly required under paragraph 6 of the guidelines;
- comparison of the figures and information of economic and financial nature included in the Annual Report with the figures and information included in the Financial Statement of HELP CODE ITALIA ONLUS as of 31 December 2020;
- understanding of the processes underlying the generation, detection and management of qualitative and quantitative information of significance included in the Annual Report through interviews with the staff of the company appointed to prepare the Annual Report, and limited inspection of the documents with the goal of collecting information on the processes and procedures supporting the collection, aggregation, processing and transmission of figures and non-financial information to the persons responsible for preparing the Annual Report;

#### Conclusion

On the basis of the work performed, no information has been drawn to my attention that could suggest that the Annual Report of HELP CODE ITALIA ONLUS for the year ending on 31 December 2020 has not been prepared, in all aspects of significance, in compliance with the requirements of art. 14 of the Third Sector Code on the basis of the guidelines issued by the Ministry of Labour and Social Policy in its 4 July 2019 Decree.

Maria Luisa Delcaldo  
Milan, 6 May 2021





**Helpcode Italia Onlus**

Headquarters: Via XXV Aprile,  
12B - 16123 Genova - Italia

Phone: +39 010 5704843

Fax: +39 010 5702277

Email: [info@helpcode.org](mailto:info@helpcode.org)

Editorial Management: Francesco Asti

Thanks to: Daniela Bussalino, Alessandro Grassini, Valeria Fabbroni,  
Michela Gaffo, Gelsomina Vitiello, Christian Ranieri and all the Helpcode's staff.

Translation by: Joanne Roan

Printer: Pixartprinting



Annual Report Award 2012





[www.helpcode.org](http://www.helpcode.org)



Via XXV Aprile 12B, 16123 Genova



Telefono 010 5704843 - Fax 010 5702277



[info@helpcode.org](mailto:info@helpcode.org)