



**Children
happy, as
Children**

Annual Report 2021

www.helpcode.org





Photo: Alessandro Grassani

The strength of our actions

Building democracy is not an easy task. Keeping it alive is very difficult.

As I write these lines, the value of democracy is neither abstract nor to be taken for granted.

In this very moment, in Europe, a few hundred kilometers away, an autocratic country is waging war against our Democracy.

History will shed light on what is happening, but we already know that Russia decided to attack and invade Ukraine because Democracy brings freedom, and social and economic well-being to people. And because Democracy is an enemy of autocracy. It is an extraordinary force that has brought about revolutions, overthrown regimes and changed the lives of millions for the better.

Today it is not possible not to see things clearly. Military aggression shows it all. Bombs give us no excuse. We have to understand, at the same time, we'll be at fault if we don't follow the right path from now on.

Now is the time to once again recognize the value of democracy by starting from its fundamental values.

If we really want to win this battle and to overcome this war, we have to strengthen our best weapons. It is the force that allowed us to improve our lives and those of our children.

To do this, we have to act. We have to decide to spend our time and our money wisely. We have to remember this when we go shopping, when we choose, when we vote.

This is the moment to recognize, to protect and to extend those rights on which our democracy is founded. The right to freedom, and freedom of speech and expression. The right of every child to play and to receive quality education. The right to enjoy all your rights if you're a woman. The right of all people to live their lives to the fullest. The right to express sexual orientation, independent of biological sex or gender. The right to be Italian, if you're born or raised in Italy.

You can support Helpcode or other another organization, but it is important to do something.

Because democracy is defended by the force of our actions, and no one can do it for us.

Giorgio Zagami
Helpcode President





A transition year

2021 was a year of change and transition at Helpcode. After the dramatic slowing down of our activities in 2020 due to the pandemic, in 2021 we strove not only to resume and strengthen our long-running activities, but also to find new solutions and ways of working in new contexts and with new partners.

The outcome of this commitment, which was carried out by everyone at Helpcode by implementing an inclusive, sustainable and participatory approach, soon translated into results for our projects. Thus, we brought about real and significant change in the lives of the children we help, through multidimensional work that involves families and communities.

I think of those projects we developed in areas that are rapidly changing, such as Libya, where we reopened hospitals and restored access to public health infrastructures in the Zawya and Ghat districts. Or our work in emergency areas, such as Cabo Delgado in Mozambique, and Yemen, where one of the world's worst humanitarian crisis is unfolding. Or the many educational projects in Italy, such as coding workshops, through which we achieved digital literacy and active participation programs in schools, as well as the intergenerational workshops focusing on digital literacy for people over 70.

In 2021, we became fully aware of how climate change is an ever-crucial problem in all areas in which we work. Which is why we decided to add to our projects informative activities as well as possible solutions about this topic.

It is no coincidence that 2021 was marked by a significant increase in Helpcode's relationships with new donors and partners, which meant a great added value for our work in both Italy and abroad. Our organization has in fact been accredited by a number of UN agencies.

We are consolidating this path in 2022 as well, because we started working in a few new and very fragile contexts, such as Burkina Faso and Ukraine. As for the latter, we are committed to activities in both Italy and Eastern Europe, in a scenario that unfortunately continues to evolve.

Helpcode is also recognized by new international donors, such as USAID, and we are hard at work on new important initiatives in Italy, such as the first national study on childhood obesity. As the new Helpcode Secretary General, I am happy to carry out the work of this organization that – thanks to the support and trust of thousands of donors – since 1988 has been actively forging “a tomorrow that yesterday did not exist” for children throughout the world.

Matteo Cavalleroni
Helpcode Secretary General







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Methodological Note

The 2021 Helpcode Annual Report was drafted following the **guidelines included in the Service Sector Reform** (Ministerial Decree, July 4, 2019) with the involvement of the various departments of the organization in both Italy and abroad.

Truth and transparency are two of our fundamental values and in the Financial Statement—now in its 14th edition and which in 2012 was awarded the “Oscar di Bilancio” (a special award dedicated to financial statements)—have become the tools through which the results and the impact of our activities and projects are known. This document informs stakeholders about the relationship between our mission, our goals and our activities. The document is clear, precise and easy to understand, describing our successes, but also describing the obstacles we faced while developing and strengthening the relationship of **trust** that links us in our relationship with stakeholders.



In order to illustrate our activities properly, in addition to the activities and results for 2021, we added 2020 data to this document, highlighting our future goals in a perspective of **constant improvement**. The Year-End Report is not only a way **to keep our external stakeholders informed**, but it is also a precious and essential document for **internal auditing**.

The 2021 edition is complete, efficient, easy to use and read - these are the principles it is based on—and, as such, it starts to meet the goals we had set for ourselves in the 2020 Year-End Report.

Special attention is given:

- A **greater level of detail**, thanks to an in-depth description of the projects completed, which are described in a specific chapter organized by sector and target country. As for data and information concerning countries and target areas, we used the UNDP Human Development Report, UNICEF's and other UN agencies' national and regional reports, and data from national statistical institutes;
- A broader **involvement of stakeholders**, especially those partners and institutions with which we work locally and with whom we organize auditing and assessment meetings focusing on activities performed, in view of drafting the Annual Report;
- **Revision of graphic design** to make information easier to use for the general public, thanks to the use of images, symbols and design summarizing Helpcode's data and activities. This is why we thought it useful to organize this document dividing the percentages of funds spent by: (a) emergency actions; (b) post-emergency operations and reconstruction; (c) development activities. In fact, Helpcode's work is increasingly focused on multidimensional aspects and on guaranteeing that promotion of women's empowerment and environmental sustainability are part of every project. This is why organizing the line items for expenses by sector could give the wrong impression of Helpcode's work. In 2021 Helpcode continued to strengthen its role as an organization able to respond to emergencies, to contribute to reconstruction, and to act in processes of development.

The 2021 Year-End Report is structured as follows:

Part 1 – About us This section describes the Organization's identity: general information about Helpcode, its mission and vision, its values and history;

Part 2 – Stakeholders In this section dedicated to stakeholders, we further improved the description of our goals and important metrics related to each category of stakeholder;

Part 3 – Our mission In this section we describe the countries and sectors in which we work: education, well-being, protection of childhood, gender equality, as well as our activities: development, emergency and post-emergency aid;

Part 4 – The 2021 Financial Statement This section encompasses the profit and loss account, the balance sheet, the mission report, the PKF Italia Spa (the audit firm) report and the report of the financial inspection body.

At the end of the document, there is information about how to join Helpcode and support its activities.

* Such goals were described in a specific chapter of last year's document. We thought it logical to include them in the methodological note of this year's report)

CHAPTER 1

ABOUT US



1.1 Mission and Vision

Since 1988, Helpcode has been working in Italy and around the world to protect children's rights, so that they can become aware and informed adults and make their dreams come true.

We believe that children can change the world starting with their families and their communities, but only if their rights are recognized and guaranteed



OUR VISION

A tomorrow that yesterday did not exist
For children throughout the world.



OUR MISSION

Helpcode supports education, training and proper upbringing for children through innovative and concrete solutions to ensure their physical and intellectual well-being, all over the world, in emergency situations and in everyday life.
With courage and transparency.

Name of the organization: HELP CODE ITALIA Onlus

Tax code: 95017350109

VAT no.: 02422730990

Legal status and qualification under the Service Sector Code: ETS (Non Profit Organisation) waiting to be transferred to the National register for Non Profit Organizations—RUNTS (Still ONLUS now)

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

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

Cooperation with other service sector organizations: AOI – Italian NGO Association, Janua Forum, CoLomba, Ricibo network, Pidida Liguria, Forum of the Third Sector in Italy)

Excerpt from our statute*:

- We are an independent, secular, non-political and non-denominational organization. We pursue exclusively or mainly activities of general interest, not-for-profit, with civic, solidarity and social utility aims as described at Art. 5 of Legislative Decree no. 117 of 2017.
- We promote the improvement of living conditions for people who are especially vulnerable, in particular children in the communities where they live. We do this through concrete initiatives that directly and indirectly support their education, well-being and development.



What activities are provided for by our Statute?

- Social services and work;
- Social and healthcare services;
- Education, vocational training and instruction, as well as cultural activities of social interest for educational purposes;
- Actions and services aimed at safeguarding and improving environmental conditions, at carefully using natural resources, excluding urban waste collection and recycling, as well as collection and recycling of special and hazardous waste; actions and services aiming at protecting animals and preventing animals from getting lost and become strays;
- Scientific research of particular social interest;
- Organization and management of cultural, artistic or recreational activities of social interest, including activities and publications promoting and spreading the culture and practice of volunteer work;
- Extra-curricular training aimed at preventing school attrition and at encouraging young people to keep studying, as well as at preventing bullying and combatting low levels of education;
- Cooperation for development;
- Humanitarian welcome centers and social integration of migrants;
- Charity work, child sponsorship, food or product donation, as well as furnishing money, goods or services to support disadvantaged people, or services of general interest;
- Promotion of the culture of legality, peace among peoples, non-violence and unarmed defense;
- Promotion and protection of human, civil, social and political rights, as well as consumer rights and the rights of beneficiaries of activities of general interest, as described by this article; promotion of equal opportunity and mutual aid initiatives, such as a time bank;
- Redevelopment of abandoned public goods or assets seized from organized crime.
- **Additional activities performed in a secondary/instrumental way:** sale of products sold at a distance on the following website regalaunsorriso.helpcode.org, owned by HELP CODE Italia Onlus, Via XXV Aprile 12B, 16123 Genova (GE), Tax Code and VAT number 95017350109, registration number in the Registry of Companies of Genoa 02422730990 and REA (Economic and Administrative Index) no. GE – 485148.

**Helpcode Statute was registered on November 20, 2020. It can be read on our website, under "About us". This is a summary of article 2.*

1.2 Our Principles



COURAGE

in seeking creative new solutions to every challenge



MUTUAL HAPPINESS

of both recipients and donors



INNOVATION

in how we act



EFFICIENCY AND PRACTICALITY

in making real a tomorrow that yesterday did not exist



TRUTH AND TRANSPARENCY

in all choices, in management of economic resources and donations, and in communication



TRUST

in what the Association does, in a different future

1.3 Our History

1988



Helpcode **was established in Genoa in 1988** by a group of people who, after returning from a trip to **Mozambique**, decided to take action **to improve the living conditions of children** they had met during their travels.

It was in Mozambique that the organization took its first steps during the final years of the country's civil war, by helping women and children in particular, by trying to help children return to school.

To actively support young beneficiaries and their families, the organization immediately began to promote **Child Sponsorship**, which still play an essential role in supporting children, their families and their communities.

Over the years, the number of our projects increased not only in Africa, but also in other countries, such as **Nepal**, where we have worked since 2003, and **Cambodia**, where we have been active since 2006. At the beginning of the new century, Helpcode started organizing training and educational activities in Italian schools. These activities have been developed over time, with increasing involvement of the local community and establishing stronger roots in the local area of the Association.

Since 2016, Helpcode chose to innovate and started working in new areas of war and humanitarian crisis (we have been working in the **Democratic Republic of the Congo** since 2016, in **Libya** and in **Tunisia** since 2018, and in **Yemen** since 2020). An attentive internal restructuring has allowed focusing on and developing the project sector and relationships with institutional donors.

In 2020, internal restructuring led to redefining Helpcode's positioning, and subsequently its vision and mission, which makes our values and goals even clearer and more explicit.

2022



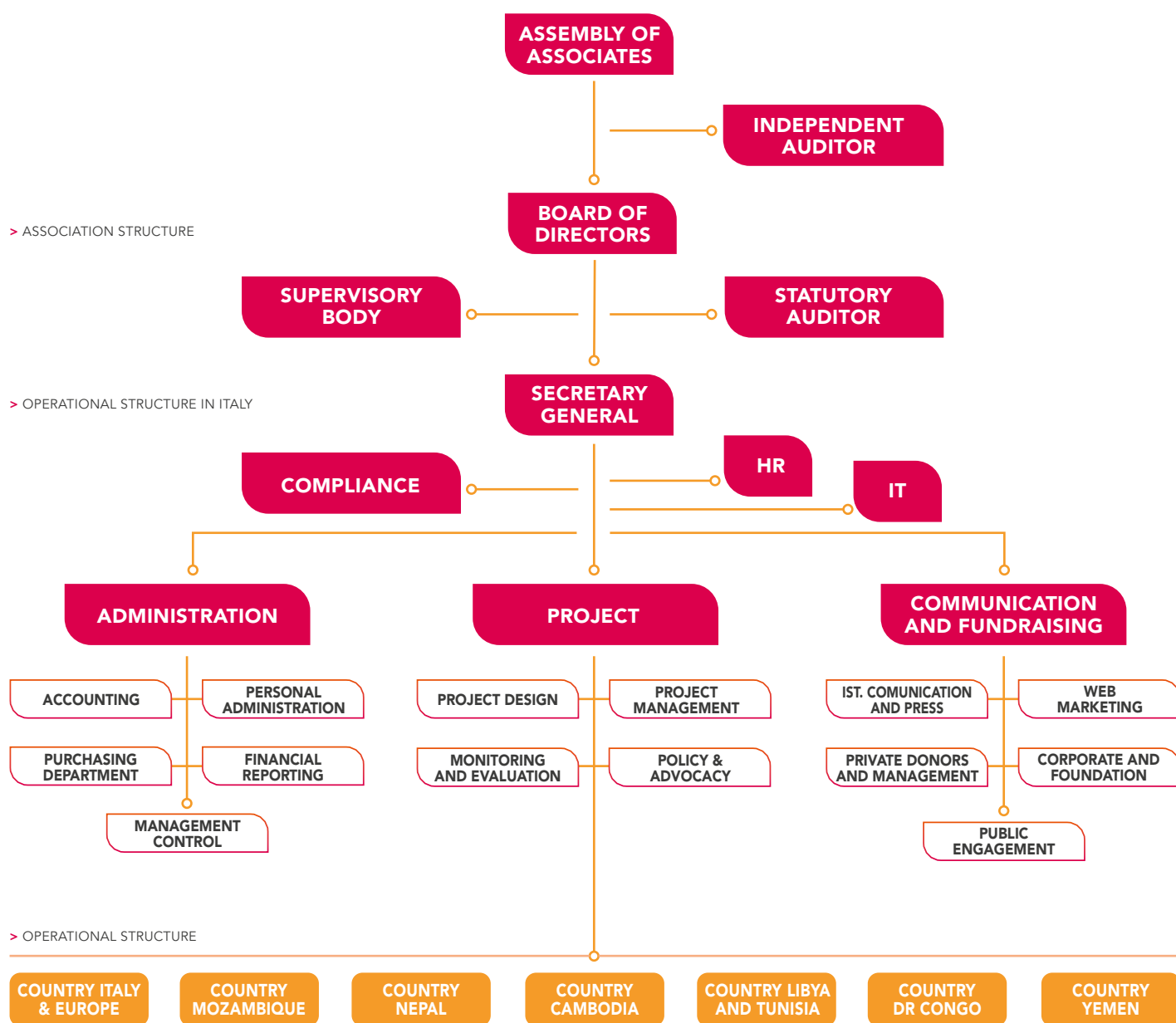


1.4 Governance and Organization

Helpcode's activities and development are based on sound governance and organizational processes that were developed to streamline and support its missions. Governance and monitoring are fundamental elements of Helpcode's organization to guarantee ethics and efficiency in decisional and operational processes.

The way in which Helpcode works is structured in operations - both in Italy and abroad - and described in our organizational chart.

ORGANIZATIONAL CHART





Our activities are decided by the General Assembly and the Board of Directors which then delegates management of the organization's activities to the Secretary General.

Helpcode's activities are controlled and audited by an independent auditor, a statutory auditor and a supervisory board.

The **Independent Auditor**, was appointed in October 2020 and remains in this position for 3 years. Their tasks are:

- To check the financial management of the organization;
- To ascertain proper keeping of accounting entries;
- To draft a report on the financial statement.

The **Statutory Auditor** checks that Helpcode is in line with the law and its Statute; that it complies with the principles of proper administration; it also monitors the proper organizational, administrative and accounting structure of the organization and its everyday functioning.

Moreover, the statutory auditor monitors the respect of the goals of solidarity and social utility and confirms that the financial statement has been drafted according to the guidelines, as described by Art. 14 of Legislative decree no. 117/2017.

Helpcode has a single statutory auditor, Ms Maria Luisa Delcaldo. The statutory auditor was appointed in December 2020 and remains in office for three years.



The **Supervisory Board** is composed of 3 members, one of whom is in-house staff and holds this position for 3 years. In March 2021, the supervisory board was appointed by the Boards of Directors for the Helpcode organization to comply with the Legislative Decree no. 231/2001, which establishes rules concerning the responsibility of agencies in case of administrative offences.

Among those things provided for by Model based on Legislative Decree 231 is *whistleblowing* protection, which allows employees to report violations of the Code of Ethics, of the Model itself, and also fraud, crimes, offences or any illegal conduct or actions taken by members of the organization.

Helpcode asks its stakeholders to comply with the principles included in our Code of Ethics and in the "Modello di Organizzazione, Gestione e Controllo" (Organization, Management and Control Model) required by the above-mentioned law.

Legislative Decree no. 231/2001 provides for the protection of whistle-blowers, i.e. staff telling someone in authority about violations of the Code of Ethics or the above-mentioned model, as well as about fraud, crimes, offences or any illegal conduct or actions taken by staff members.

WHISTLEBLOWING AT HELPCODE

- by mail to: Supervisory Board 231 HELP CODE ITALIA Onlus,
Via XXV Aprile 12/B, 16123 Genova (GE)
- by sending an e-mail to the Supervisory Board: odv@helpcode.org
- by sending an e-mail to this address: safeguarding@helpcode.org

In 2021, the members of the Supervisory Board were Mr. Giovanni E. Viscovi (chairman), Ms. Alessandra Cassone, attorney, and Mr. Alessandro Grassini, engineer (in-house staff, resigning in 2022).

The Supervisory Board is in charge of adjusting and updating Model 231. It also monitors proper implementation; manages training and information activities aimed at disseminating knowledge of Model 231 to target audiences; and it manages and follows up on information it receives. It must keep the Board of Directors informed; it spreads information and organizes training activities.

As of April 2021, the role of the **Compliance Manager** has been added to our staff. The Compliance Manager is in charge of controlling:

- risk assessment standards and monitoring quality in our offices and projects/programs;
- strengthening staff skills to be able to properly manage risks, having the organization accredited by donors and complying with policies;
- keeping the in-house control system running and updated;
- compliance with and improvement of policies on protection from risks, as well as safety and risk management on the job and concerning staff;
- the due diligence process (on the topic of anti-corruption, protection of minors, PSEA, conflict of interest, anti-money laundering practices and financing of terrorism) involving international partners, and aimed at implementing mechanisms to assess third parties.

For details on the General Assembly, the Board of Directors and other roles at Helpcode, please see section 2.4.

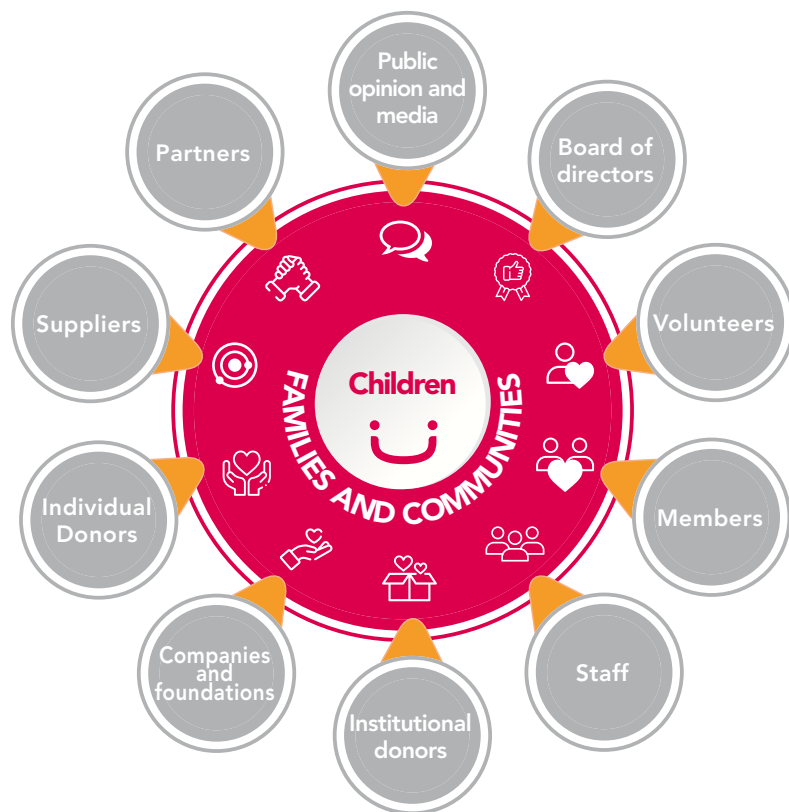
CHAPTER 2

OUR STAKEHOLDERS



2.1 Our Organization

Helpcode's stakeholders are individuals, groups of people, institutions and organizations who in various ways are involved in our activities, have an impact on them or are interested in finding out more about their content and results.



Beneficiaries are at the center of our activities. The first beneficiaries are children, their families and their communities; local authorities, with which partnerships are developed; and private and institutional supporters and donors. By collaborating with all of them, Helpcode develops and implements its activities to meet the needs of the most vulnerable groups inclusively, efficiently and sustainably.

"Internal stakeholders" are among these players. They are our **members** and the **members of the Board of Directors**, along with all Helpcode **staff and volunteers** in Italy and abroad, who work with great commitment and professionalism to allow the organization to fulfill its mission.

In addition to the above-mentioned stakeholders, there are many more: from those **partners** of different natures who contribute to the implementation of our projects, to civil society **organizations** and their networks, to virtual and in-person platforms working on topics which are of interest for Helpcode, such as the *Associazione delle ONG Italiane* (Association of the Italian NGOs - AOI) and CHS Alliance.

In 2021, we never experienced controversies or legal problems with any of our *stakeholders*.



2.2 Beneficiaries

Our primary beneficiaries are **children and young people** involved in our activities: from development projects to those responding to emergencies or providing support post-emergency, including child sponsorship activities.

Beneficiaries who are Minors



82,055 boys **49%**
86,012 girls **51%**

Total 168,066



19,762 boys **50%**
19,391 girls **50%**

Total 39,153



The dramatic increase of beneficiaries who are under 18, if compared to the year 2020, is due to schools reopening after lifting lockdown measures due to the pandemic. It is also due to the launching and strengthening of important projects, such as those concerning primary and secondary healthcare assistance in Libya, and to the spread of information activities dedicated to communities via social media, radio and TV channels, which allowed us to reach a wider public.

Our activities benefit not only girls and boys, but also their **families** and their **communities**, their **teachers** and **school workers**. Children thrive not only thanks to activities dedicated to them, such as actions supporting education, but also thanks to actions aiming at improving the living conditions and access to rights and opportunities for their families and communities.

In 2021, our beneficiaries were:



For a total of 356,853 people

2.3 Private Donors: Individuals, Companies and Foundations

Thanks to our donors, Helpcode has been able to work and develop projects in Italy and abroad for the past 30 years. Their involvement and participation are essential to continuing to respond to our mission.

Funds Raised from Private Donors*



* Before financial and extraordinary income



Individual Donors: Supporters and Donors

Helpcode “supporters” are those people who choose **Child sponsorship (SAD)**, i.e. a regular donation is made in favor of a child, or an entire school, to allow them to be able to have access to school supplies and quality services. “Donors” are those people who make **donations** of their own free will for specific Helpcode activities, on an ongoing basis or on a one-time basis.



In terms of fund raising, after the slowdown due to the pandemic in 2020, in 2021 we gave ourselves the goal of **increasing the trust** of our supporters and donors and of **finding new ones**. Both goals have been achieved, as we explain in detail below.

From the moment that our activities aimed at finding new supporters and donors were slowed down by the ongoing pandemic, we decided to proceed with caution, that is to say organizing small test campaigns to get in touch with new interested parties (on-line leads to contacts), followed by phone calls to turn these new contacts into new donors.

The positive result of our efforts is recorded in a slight **increase in the number of new donors**.

New donors

440 in 2020 > **467** in 2021

+6%



Andrea e Chiara: new ways of implementing child support

Andrea and Chiara are a couple from Savona. They visited our website and after meeting our staff, they decided to sponsor two children, Iragi and Sandesh, who live in the Democratic Republic of the Congo and Nepal, respectively. They supported Helpcode by asking their families and friends to donate to the "Pink Bicycles" project as a gift for Andrea's birthday, thus enabling us to buy new bicycles for Cambodian girls.

2021 was marked by great loyalty from our supporters. We registered a slight decrease in the number of donors supporting individual children, but the total amount of donations to child sponsorship increased.

Child sponsors

4,773 in 2020 > **4,638** in 2021

Active supporters

5,459 in 2020 > **5,217** in 2021

In 2021, 215 supporters accepted donating a larger amount, thus showing their greater **loyalty** to their commitment.

One-time donors are deeply committed too. The number of people who in 2021 made donations at least once has increased.

One-time donors

435 in 2020 > **545** in 2021

+25%

One-time donations made by our base of supporters have steadily increased. **+14%** (1,480 with respect to 1,296).



In 2022, we aim to start to systematically add new steady donors and supporters in Italy to be able to better organize and fund projects dedicated to children all over the world.

We are committed to working to improve the relationship with our long-standing donors and supporters informing them of our activities in Italy and the world and by enhancing the exchange of information with children benefiting from sponsorship at a distance.

In 2021, individual donors were regularly **informed** of how their donations turned into projects for children thanks to **printed and digital communication**. All individual donors receive **two issues a year of our in-house magazine and a monthly digital newsletter**. Sponsors of children at a distance receive twice a year receive a message and a drawing from the child or the class they support. Helpcode complies with the EU GDPR (General Data Protection Regulation) for privacy in all our communications.

Individual donations come from the **5x1000** Italian donation plan as well. In 2021, 1,411 people decided to donate this percentage of their income to Helpcode, so we received 61,692 €. This money was assigned to a project for access to education in Nepal.

Private Donors: Corporate Partners

Our work to help children and their communities in Italy and abroad is made possible also by collaboration with corporate partners who chose to **support our projects by donation** of funds or materials useful for implementing activities, or by taking part in our work, thanks to **corporate volunteering**. Projects developed with these partner companies are a driving force for development in those communities where we are present and, at the same time, are an important element for these companies to show they are sensitive to themes of cooperation, also through mechanisms of corporate social responsibility program.

PARTNER COMPANIES IN 2021

- Deloitte – corporate volunteering
- ENEL – corporate volunteering and donations
- IKEA Genova – donation of supplies and tools
- La Cedraia – donation of supplies and tools
- MANTERO SISTEMI S.r.l. - donation
- PAM Local - donation
- The Cook al Cavo - donation of supplies and tools
- Park Tennis Club Genova - donation of supplies and tools
- FEPAG - donation of supplies and tools

The total amount of donations from companies in 2021 was **€ 24.741**.

The goal for corporate sponsorships in the year **2021** was to **reinforce the existing partnerships with the private sector** on the basis of the Helpcode's new positioning and raise funds for **co-financing of specific projects** in Italy and abroad.

With the pandemic still raging in 2021, collaboration with companies slowed down again, as had already happened in 2020. However, some positive new trends emerged in planning the 2022 activities, fruit of our 2021 advocacy work. This trend is emerging in the context of **corporate volunteering** activities, a sign that Helpcode is an organization able to motivate and get corporate staff involved.



Our goal in **2022** is to develop existing partnerships and establish new ones to keep supporting Helpcode's projects.



Corporate volunteering

Companies and organizations can support Helpcode's work by donating funds or by promoting corporate volunteering so that their staff may participate into our activities.

In 2021, we started an important initiative with ENEL (the Italian largest electricity provider) and developed a project giving children the possibility of attending on-line workshops on how to write code, visual design, children's rights and environmental sustainability, entitled "È(v)iva la scuola labs".

ENEL staff who participated in the project were trained by Helpcode staff and contributed to the organization of the workshops with the trainers. Thanks to 12 ENEL volunteers, we managed to organize 120 workshops at the Vecellio di Mestre primary school and at the Sant'Elia-Commenda schools in Brindisi.

Private Donors: Foundations and Fund-raising Institutions

Our projects are also financed and co-financed by **foundations and fund-raising institutions**, private non-profit organizations that by Statute have the task of distributing contributions deriving from capital income or revenues to other non-profit organizations with the goal of generating social benefit. Over the course of 2021, we intensified our work of identifying these



organizations, assessing them and having ourselves accredited by them in order to be allowed to participate in bids for tenders and to receive funds. This is an important group of donors, because it allows us to carry out even more projects in the target countries and co-finance ongoing initiatives. In 2022, our goal is to be accredited with an increasing number of foundations and organizations and to receive a larger amount of funds.

The foundations and fund-raising agencies that supported us in 2021 and raised a total of **€ 125.922**, are:

- **Fondazione CARIGE**
- **Fondazione Compagnia di San Paolo**
- **Fondation Princess Charlene de Monaco**
- **8x1000 Waldensian Church of Italy**

Just like funds coming from institutional donors (please see the following paragraph), Help-code registers all funds received punctually, precisely, and meticulously in line with the donor's procedures, through financial statements and reports and photos.



2.4 Institutional Donors

Institutional donors are international institutions and organizations, and government agencies that finance or co-finance Helpcode's projects through call for bids.

INSTITUTIONAL DONORS IN 2021

- Italian Agency for Development Cooperation (AICS)
- Italian Ministry of Foreign Affairs and International Cooperation (MAECI)
- European Union (EU)
- Directorate-General for European Civil Protection and Humanitarian Aid Operations (DG ECHO)
- United Nations Population Fund (UNFPA)
- United Nations High Commissioner for Refugees (UNHCR)
- United Nations Children's Fund (UNICEF)
- EU Emergency Trust Fund for Africa (EUTF)
- World Food Programme (WFP)
- Office of the Italian Prime Minister (8x1000 managed by the Italian State)

The initiatives financed or co-financed by institutional donors are defined and carried out in line with the principles of efficiency, effectiveness, importance, coherence and sustainability, as established by the Development Aid Committee (DAC) of the OECD (Organization for Economic Cooperation and Development). In such a context, narrative and financial reporting of initiatives by means of regular reports drafted according to donors' guidelines is essential for Helpcode's activities to be in line with the above-mentioned principles and to prove the correct management of economic resources according to the principles of transparency and cost containment. Furthermore, initiatives are monitored by Helpcode's staff, donors and external bodies to provide recommendations to the project team for effective implementation and to identify good practices and lessons learned.

It is important to note that during 2021, **Helpcode received funds from a more diversified group of donors** if compared to the past. In particular, funds received from the above-mentioned UN agencies called for an assessment of our procedures, methods and experience, which allowed Helpcode to measure itself against international rules and fully comply with them.



In **2021**, Helpcode aimed to raise at least 4 million euros from institutional donors. The total amount raised was lower, a result which was also due to the impact of the pandemic on raising funds for development cooperation. The amount nevertheless increased by 58%, if compared to 2020.



Fund-raising from Institutional Donors*



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



2.5 Helpcode people

Helpcode's **staff** (including employees, collaborators and volunteers), the **General Assembly** and the **Board of Directors** are the "internal stakeholders" of the organization.



Staff

Human resources are our **most important asset**, on which the success of all the projects depends. In management of projects, Helpcode's staff:

- manages projects and programs in Italy and abroad, working directly with beneficiaries and the organization's stakeholders;
- accomplishes Helpcode's mission and defines operative strategies related to its work;
- plays an active role in project monitoring and assessment;
- regularly takes part in in-house or external training in line with training needs as identified collectively by the organization;
- contributes to Helpcode's development, its sustainability, as well as its credibility and responsibility to stakeholders.


165 total



53 employeee +



112 collaborators

In 2021, Helpcode's staff was made up of 165 people:

53 of these were **employeee** and **112** were **collaborators**.

32 people - both employees and collaborators were hired by our Italian headquarters, and 133 directly by our foreign offices. 76% of Helpcode's collaborators and staff is of foreign origin, including local staff hired in the countries of operations.

In 2021, Helpcode's staff specifically consisted of:

	Italy	Foreign countries							Total
		Mozambique	Cambodia	Nepal	Democratic Republic of the Congo	Libya	Tunisia*	Yemen	
Employees	14	19	5	7	1	4	0	3	53
Collaborators	18	87	0	1	1	4	0	1	112

*The data shows the staff situation up to December, 31 2021. At that time, Helpcode did not have any employees or collaborators working in Tunisia. However, in 2021, 3 employees and 1 collaborator did work in Tunisia.

Gender Equality

Helpcode works to ensure that the principles of gender equality, social inclusion and promotion of diversity in the workplace always be reflected in the culture of the organization, its decision-making and management processes, and its day-to-day working methods.

This is reflected in having reached substantial gender balance among full-time staff (the percentage of women went from 26% to 49%) as well as in attention to in-house training on topics such as gender equality and prevention of every form of abuse.

Principles of gender equality and social inclusion remain an important target for Helpcode in 2022, on all levels and in all working environments.



Employeee

2021

49% women

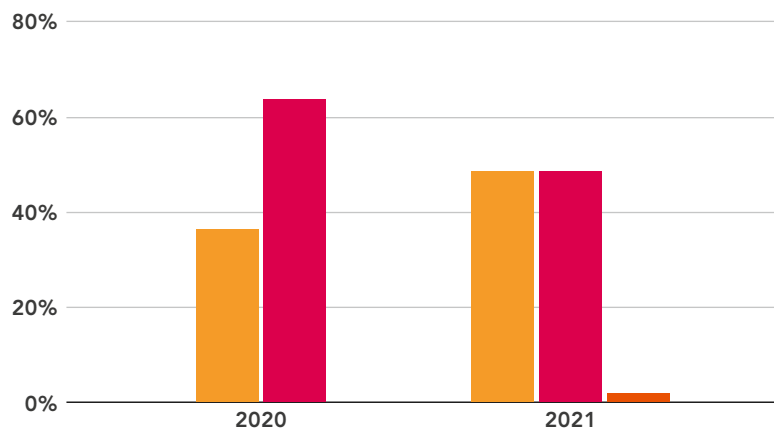
49% men

2% non-binary identity

2020

35,9% women

64,1% men



Collaborators

2021

32% women

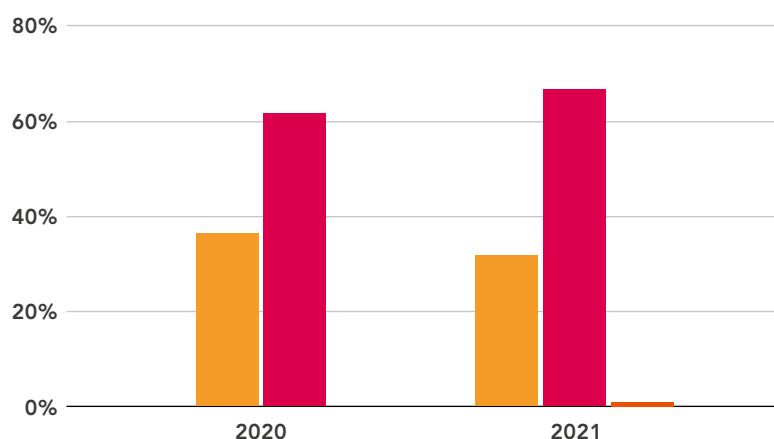
67% men

1% non-binary identity

2020

36,6% women

63,4% men





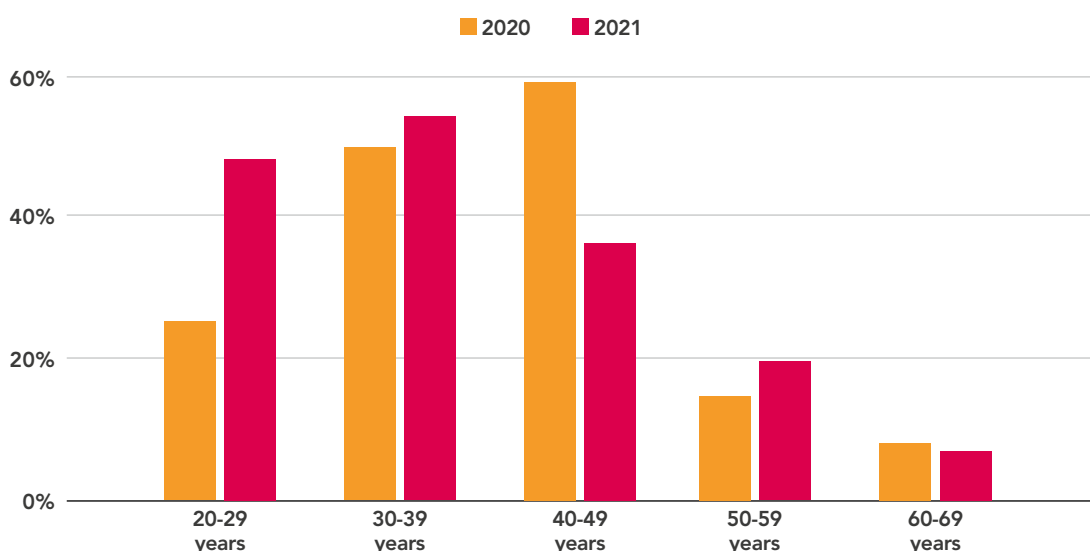
Age

We believe that having staff of different ages brings added value to Helpcode. The organization thus benefits from diversity in work experience, education and life experiences of its staff.



Again in 2022 our goal is to have a well-balanced representation of all age groups among employees..

	20-29 years old		30-39 years old		40-49 years old		50-59 years old		60-69 years old	
	Employees	Collaborators	Employees	Collaborators	Employees	Collaborators	Employees	Collaborators	Employees	Collaborators
2020	20	5	28	22	36	23	11	4	6	2
2021	4	44	18	36	20	16	5	15	6	1



Helpcode's **human resources** management is inspired by principles of openness, goodwill and solidarity. We aim to promote collaboration and team spirit by holding in-house workshops organized by the management with the help of external experts.

Helpcode staff contributes to defining multi-annual strategic planning and is in charge of developing sector-based and country-based strategies.

Communication, administration, programs and fund-raising managers periodically participate in the meetings of the Board of Directors to report on the progress made and actively contribute to the definition of the association's strategies, proposing strategies and work plans by sector in the interest of a comparative process.

The highest retribution is **€ 77,252** (manager) and the lowest is **€ 22,952** (IV level employee)

The above-mentioned salaries refer to full-time contracts at Helpcode's headquarters in Italy only. Our contracts fall under the Italian collective agreement for the trade and service sector.



Training

Helpcode promotes life-long **learning** for all personnel. In 2021, a total of **801 hours of vocational training** were offered, divided into::

- Compulsory training on safety - All staff at headquarters involved (200 hours)
- Training on abuse prevention policies and prevention of sexual exploitation (30 hours)
- Web marketing and fund-raising training (30 hours)
- Safety and security training (32 hours)
- Project cycle management training (24 hours)
- Assessment and communication of social impact (320 hours)
- Training dedicated to civil service volunteers (105 hours)
- Cyber security training and knowledge management (60 hours)



Benefits

Human resources management policies provide for the following **benefits**: *Fondo Est* private medical insurance (for staff working at our headquarters); smart working and flexible working hours (for all personnel).

In 2021, in order to cope with the economic hardships due to the pandemic, the Board of Directors resolved to make use of COVID wage support, which had already been used in 2020, so that every employee at headquarters was paid the pre-Covid monthly net salary.

Safety on the Job

In order to protect its staff, Helpcode implements rules to manage **safety on the job** in compliance with rules established by Italian law no. 81/2008 and the corresponding procedures and regulations in force in the countries where we work.

Every year, we write a Monitoring Document concerning the safety measures provided for and/or adopted by the organization to safeguard the health and safety of workers in the workplace, with a view to constantly improve the safety standards already in place (as per Legislative Decree no. 81 of April 9, 2008 as amended). This Document is written by the employer with the consultation and participation of the workers' safety representative, the prevention and protection service, and the doctor in charge.

Again in 2021, the person in charge of the prevention and protection service (RSPP) updated the document and compulsory training for staff took place. We put in place the necessary measures to prevent the spread of Covid-19 in the workplace.

These measures were also implemented in our target countries, where moreover a safety plan is drafted aimed at analyzing the main risks that our collaborators may run into, and at identifying those measures applied by the organization to alleviate any consequences. Such plans are implemented by the country coordinators and checked by the safety manager who monitors their implementation. On a periodic basis, the latter organizes staff training and monitors any possible risks and the measure of response.

Organizational Goals

Training goals for 2021 were:

- Spread **an organizational culture** that is result-oriented and that applies a management system;
- Implement **monitoring systems for compliance** in line with the procedures of the organization and its main institutional donors;
- **Develop skills** in the areas of marketing automation and data analysis;
- Be aware of the **social impact** assessment and communication methods;
- Strengthen **language skills**;
- Strengthen **IT skills**.

These goals have been partially achieved thanks to the above-mentioned training. Training dedicated to skills development in *marketing automation* and data analysis, as well as language training, has been postponed.

Training goals for 2022 include:



- **Skills development** in the areas of marketing automation and data analysis;
- Strengthen digital skills;
- Improve internal communication;
- Improve project monitoring and accountability to beneficiaries.

Volunteers

Volunteers play an **essential role** at Helpcode. With their support, they contribute to the creation of events and activities that we perform in Italy, especially in Liguria. In 2021, the number of our volunteers increased from 21 to 30.



WOMEN

26



MEN

4



TOTAL
VOLUNTEERS

30

+42%



In 2021, volunteers contributed to the success of **fund-raising activities, initiatives and events**, including:

- **Mercati Coldiretti, Genoa:** For the whole month of October 2021, volunteers helped create a vegetable market, “I buoni di stagione”, where people could buy vegetables to cook minestrone soup according to Genoa’s traditional recipe. The market places involved were: Campagna Amica, Coldiretti Liguria, in Genoa, Savona and Bordighera. Funds raised thanks to this initiative supported food education activities dedicated to students and the activities of our campaign entitled “Sf_amarsi” (Feed yourself and love yourself).
- **Christmas Markets in Genoa:** Giardini Luzzati, San Nicola and Ikea.
- Support of the **school/work experience program**, involving the students of the Istituto Montale school in Genoa begun in 2020.

Moreover, in 2021, we were also supported by:

- **2 volunteers from the Universal Civil Service**, who actively collaborated with the Communications and Fund-raising department and with the Projects department, especially for educational projects in Italy.
- **2 trainees** from the University of Genoa, who helped define, develop and implement educational projects in Italy.



Collaboration with volunteers allows us to actively involve citizens and train young people who help us achieve our goals. This is a precious contribution that we aim to strengthen and increase in 2022.



Members

Anyone (natural or legal person) may become a member of our association if they declare they will abide by our Statute, Code of Ethics and internal rules.

In **2021**, Helpcode relied on the help of 26 members.

The members, who met in the General Assembly, constitute Helpcode's sovereign body. The General Assembly has the following tasks:

- **Determine the general direction** of the association's activities;
- **Elect** and, if necessary revoke, the members of the **Board of Directors** and the **President**;
- **Appoint**, in compliance with the provisions of law or further obligations, and revoke the appointment of the **Independent Auditor and/or the Statutory Auditor**;
- **Decide** the **responsibilities** of the members of the association's bodies and any action of responsibility in their regard;
- **Approve** the **rules** concerning the work of the General Assembly, if any;
- **Approve** the draft and final version of the **financial statement** and, when required by law, the year-end report;
- **Approve and amend** the Code of Ethics and the **Internal Regulations**;
- **Decide** any **questions concerning the association**, as per its Statute and its internal regulations, or submitted for assessment by the Board of Directors;
- **Ratify** the decision to **exclude a Member** taken by the Board of Directors;
- **Decide on amendments to the Statute**, with a qualified majority of 2/3 (two thirds) of the participating members at the first convocation or at the second convocation;
- **Decide on the termination** of the association and transfer of its assets, the **transformation, merger** or **split** of the association, with 3/4 (three quarters) of the votes of the members in favor;
- Any other tasks provided for by law, its articles of association, or its Statute.

The **General Assembly** was convened once in **2021** in which 15 members took part.

The Board of Directors

The Board of Directors is **Helpcode's governing body**. It consists of **7 members**, who are unpaid. Directors do not hold any operational roles in the organization. They advise and monitor the work of the Secretary General.

The Board of Directors holds **office for three years**. It may be re-elected, and on December 31, 2021, it consisted of:

- Giorgio Zagami, President
- Anna Maria Saiano, member
- Virginia Manzitti, member
- Matteo Cavalleroni, member up to January 2022
- Alessandro Cavo, member
- Gianalberto Righetti, member
- Andrea Bottino, member up to October 2021

The Board was first appointed in 2016. The average age is 56; 28.5% of them are women. In 2021, the Board of Directors met 6 times, 86% of the members took part in the first 4 meetings and 71% of them took part in the last two meetings held in December.

Matteo Cavalleroni has been Helpcode Secretary General since February 2022.

2.6 Partners

Our collaboration with other NGOs, organizations, institutions, associations, companies, universities and research centers is essential to achieve our goals, acquire new skills and increase our activities in Italy and all over the world, in order to guarantee an effective use of resources. Therefore, **we are part of a vast network and work with many partners** who share our approach.



Partners in the Helpcode Network

The Helpcode network includes all local **organizations** who signed a specific agreement with Helpcode and act as its **affiliates**.

The organizations affiliated with the Helpcode's network are:



Italy

- Cultural Association Prometeo (Cosenza)
- The Convent Centre of Language & Art (Cosenza)



Abroad

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

In Italy, where efforts were concentrated to develop the network over the course of 2021, the affiliation with the Cultural Association Prometeo and The Convent Centre of Language & Art allowed us to broaden our offering of **coding** workshops that Helpcode brought to schools and develop capacity for systems of **bilingual education**.



In **2021**, the Association wanted to broaden its network by consolidation of a **new office in Tuscany (Italy)**. This goal was postponed to 2022.



Project Partners

Our **Project partners** are organizations, associations and institutions with which Helpcode works and develops projects to implement its activities in Italy and the world. It is a very varied list, comprising a large number of players with different roles and functions, from implementing joint activities to monitoring the compliance of Helpcode's activities with the priorities of the target countries, to the scientific validation of our approach and results achieved.

ITALIAN PARTNERS

- Association Abbecedario
- Giannina Gaslini Children's Hospital
- University of Genoa
- University of Milano Bicocca
- Association Manlife
- Acquario di Genova - Costa Entertainment
- AIWC Genoa Onlus
- Montesole School of Peace
- Fondazione Luzzati - Teatro della Tosse
- NiNin Festival
- ASeS – Agricoltura, Solidarietà e Sviluppo
- Istituto OIKOS
- Ingegneria senza frontiere
- Muse Museo delle Scienze di Trento
- The Convent Centre of Language & Art
- Associazione Culturale Prometeo

LOCAL PARTNERS

- Cambodia
- Catholic Church of Kampot
- Catholic Church of Sihanoukville
- Ministry of Education, Youth and Sports

- 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

Italy

- Università degli Studi di Genova / IRCCS Gaslini
- City of Genoa
- City of Milan
- Fondazione Comunica
- Palazzo Ducale Fondazione per la Cultura
- Digitalmeet
- Alleanza Italiana per lo Sviluppo Sostenibile (ASVIS)
- Januaforum
- Ambasciatori del Gusto
- Cooperativa SABA
- Cooperativa COOPSSE
- Cooperativa Arci ragazzi Liguria
- Compagnia per le vele
- Cooperativa Mignanego

- Azienda pubblica MIXURA
- Azienda pubblica ARCOS
- Cooperativa ANUPI Educazione
- Associazione Prometeo
- Mani Tese Sicilia
- Mani Tese Campania
- Caretta Calabria Conservation
- Demetra ONLUS
- City of Campomorone
- ANPI Campomorone
- AUSER Genova e Liguria
- Unione Donne Italiane, UDI Genova

Mozambique

- Provincial Directorate for Health, Women and Social Affairs of the Maputo, Sofala, Inhambane Province
- Provincial Directorate for Education of the Maputo, Sofala, Inhambane Province
- Provincial Directorate of Agriculture and Food Security of the Maputo Province
- National Irrigation Institute (INIR)
- Agronomic Research Institute of Mozambique (IIAM)
- District offices for Education, Youth Policy and Technology of Moamba, Marracuene, Manhiça, Magude, Vilankulos, Gorongosa, Maringue
- District offices for Planning and Infrastructures of Marracuene, Moamba, Manhiça, Magude, Vilankulos, Gorongosa, Maringue
- District office for Economic Affairs of Gorongosa, Maringue, Moamba, Magude, Marracuene, Manhiça
- Provincial Directorate for Health, Women and Social Affairs of Gorongosa, Moamba, Marracuene

- Training centre on public administration and autarky (IFAPA Beira)
- ORAM Delegation, Sofala
- ADEL, Sofala
- Gorongosa District Farmers' Union
- Maringue District Farmers' Union
- Grupo de Mulheres pela Partilha de Ideias de Sofala

Nepal

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

Democratic Republic of the Congo

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

Tunisia

- International Institute of Human Development (IDH)
- Montesole School of Peace
- Terre des Hommes Italy
- Office du Développement du Sud (ODS)

Libya

- Organization of Development Pioneers (ODP)
- Terre des Hommes Italy

Yemen

- Yemen Peace School

In order to coordinate with other organizations based in the target countries, **Helpcode participates in coordinating international NGOs** when they exist (e.g. in Libya, Tunisia, Mozambique) and, in emergency contexts, it is an **active member of sector clusters managed by UN-OCHA** (e.g. the Health and Protection cluster in Libya; the Education and Protection cluster in Yemen; the Protection cluster, WASH, Education in Emergency, the Nutrition cluster and the Food Security and Livelihood cluster in Mozambique).

2.7 Suppliers

Helpcode selects its suppliers on the basis of specific procurement procedures, in line with the criteria set by the main institutional donors with whom we work.



Purchasing procedures and those used to select suppliers depend on how much the supply is worth (direct purchase, negotiated procedures or international tenders). Our goal is always that of guaranteeing selection of the best offer at the lowest possible cost, with full transparency.



Helpcode's goal for the year 2021 was to integrate its *procurement* procedures with eco-friendly requirements. We achieved this goal by implementing our environmental policy through creation of an Environmental Impact Assessment in the various target countries. Moreover, an internal discussion was started on the topic of *Green Procurement*, which will be further developed in 2022.



Another objective was that of starting up an assessment process of the association's main suppliers. It started at the end of 2021 and will be brought to an end in 2022. 2.8 Public Opinion and Media

2.8 Public opinion and media

Again in 2021 the goal of our communication activities focused on **organically spreading information about Helpcode's positioning and key themes**, in order to consolidate this position in the eyes of the general public, and in particular in Liguria.



Our activities in Liguria still suffer from restrictions **imposed on events and meetings**. However, we managed to organize many online meetings, which allowed for recuperating what could not be organized in person in 2020 (this was our goal for 2021).

Making Children Happy, As Children Should Be

Moreover, we decided to launch a new campaign to raise consciousness about the fundamental role played by education, which is key to the development of every child.

In 2020, in Italy, 1,337,000 children were living in poverty, 200,000 more than in 2019 (source: Istat). Economic poverty may lead to educational poverty and vice versa. One in

seven children dropped out of school early (source: Eurostat). Italy invests only 8.2% of its public spending in education, whereas the EU average is 9.9%. Resources that will come from the PNRR be essential. Now is the time to act!

Italy needs to invest a good deal of its resources in the school system, to guarantee that everyone has access to quality education, but also furnish all those skills, especially in the digital sector, that will be indispensable in coming years.

For small children, there should be only one emotion: Happiness.

This is what we work for every day, to reach the goal of assuring all children the conditions essential to achieve happiness. So that they can fully express their potential and realize their dreams.

But before growing up, we want them to be happy, as children should be.



Our communication goals for 2022 are to capitalize on and foster the positioning work done over the past 2 years. We want to promote the education campaign and work to organize and expand our media presence in order to reach a wider national and international audience.

Events

In 2021, we organized **11 events** (in person and online) reaching **213.130 people**.

Online events:

- Helpcode Talk – Presentation of the project: “Life Beyond Plastic”
- Webinar launch of corporate volunteering with ENEL
- Conference “Stop prejudice. Education at the center of an inclusive society,” University of Genoa
- Digitalmeet 2021 – *Code and Change the World!* Coding as an ally in active participation
- Digitalmeet 2021 – Remote corporate volunteering: A success story
- Helpcode Talk: School project - Generation 5.0
- Helpcode Talk – Biking into the future, Various ways to experience biking
- GeMUN 2021, Genoa Model United Nations



In-person events for promotion and fundraising

- Portofino International Festival/CharityStars’s auction – in-person and online event in Portofino via the CharityStars’s auction

- Mercati Coldiretti- CampagnaAmica Liguria – volunteers working in Genoa, Savona and Bordighera
- BeKING 2021 Charity Race – event in Monaco

We also took part in the following Conferences

- **"Result-based financing for the prevention of gender-based violence and for the empowerment of women,"** organized by the World Bank with a talk on: creating a positive environment for result-based financing involving agricultural associations in Southern Mozambique through a transformative gender approach;
- **"Gender history: paths, approaches and perspectives,"** 8th Conference of the Italian Society of Women Historians with a talk on Women in the Fields, institutions and society in cities: Reflections on access and use of natural resources in Mozambique;
- **"Migration in the spotlight: How to tackle information challenges in the context of humanitarian activities,"** International conference organized by the University of Malta as part of the MIRROR project with a talk on: Filling in information gaps on population movements during humanitarian crises. The role of technology in responding to emergencies in Mozambique, Libya and Yemen.
- **International Conference of the Academy of American Pediatricians (ICATCH).** We presented the results of the multi-year program entitled "Prevention of Child Drowning in Cambodia," April 2021.



Press Office

During 2021, the press office activity has overseen all events and special initiatives, guaranteeing good coverage on a local and international level, surpassing 100 press releases.



49 blog posts



28.816 followers on social media

+10% with respect to 2020



7,750,000 people reached through social media

The drop in coverage achieved using social media with respect to 2020 data (9 million people) is due to a streamlining of budget management and targets for sponsors. In 2021 we decided to work on well-defined targets, fruit of the activity done in 2020, reaching fewer people but those more interested in Helpcode's contents. The growth in followers in all social media confirms this growth.



155,500 people reached through the blog

Increased traffic to Helpcode.org (in 2020 we had reached 117,000 people) is the fruit of advertising and SEO activity. As regards advertising we streamlined the target, obtaining better results with equal investment, while as regards SEO activity, we worked on streamlining contents for research engines, trying to exploit the 'long tail' of representative words/key phrases for our activity and Helpcode projects.



455,000 newsletters and appeals sent

For 2021, 455,000 addresses received our digital communications

In September 2021 the newsletter Tech Kids was launched, which counts about 1350 registered users and comes out on a bi-monthly basis.



3.1 How We Work

The focus of our work in Italy and throughout the world is the well-being of children.

Everything we do is aimed at **meeting children's needs and protecting their rights** as well as those of their families and the communities where they live. Our activities promote guaranteeing the right to **education**, and are aimed at **protection**, improving **healthcare systems**, working to fight **malnutrition and increasing access to water**, working for **gender equality** and trying to mitigate the effects of the **pandemic**.

In our activities, we often use **innovative solutions**, exploring **new paths** and new ways of working while trying to keep a strong practical sense, in order to reach concrete, tangible results.



Innovative solutions: an example

Over the course of 2021, in Beira, Mozambique, we worked with the support of UNFPA and in partnership with Vodacom to guarantee access for 2000 vulnerable women and girls to "dignity kits" for hygiene and personal safety items, such as sanitary napkins. Due to restrictions for the containment of the pandemic and to the difficulty of acquiring large quantities of goods on the national market, we decided to work with business owners in the city so that the women could individually and through vouchers sent by text message go to the nearest store and receive the kit. Once the transaction was done, the business owner sent the receipt for the purchase to Helpcode, which reimbursed the merchants using the "M-Pesa" Vodacom platform for mobile payments.

This way we avoided frequent gatherings during the distribution of materials and we contributed to the recovery of the local economy. Moreover, the project allowed women to choose how to manage the purchase process for these goods in an independent and autonomous

Over the last few years our work, which has always primarily focused on **development projects**, come to include **emergency interventions during humanitarian crisis** in Cabo Delgado, Mozambique and in Yemen (where Helpcode's operations began in 2021).

Another important element that characterizes our work is that our internal organization is more and more attentive to respecting national and international policies, priorities and guidelines, in order to protect the beneficiaries of our work, our staff and more generally the contexts and communities in which we operate. This has allowed us over the course of 2021 to start up **partnerships with numerous new donors** – for example, agencies of the United Nations such as UNICEF, UNHCR, UNFPA, WFP – after having received a positive evaluation for the quality of our internal procedures.

PROCEDURES AND GUIDELINES CURRENTLY IN FORCE AT HELPCODE

- Code of Conduct, including Code of Ethics and Organizational Model L. 231
- Whistleblowing Policy
- Child Protection Policy
- Prevention of Exploitation and Sexual Abuse (PSEA) Policy
- Transparency and Prevention of Risk of Fraud and Corruption Policy
- Environmental Policy and Guidelines
- Safety Guidelines
- Risk Management and Compliance Control
- Human Resources Manual
- Administrative Manual
- Communications and Fundraising Manual
- Child Sponsorship Manual
- IT & Knowledge Management Manual
- Projects Manual
- Procurement Manual



3.2 Sustainable Development Goals

Our projects are formulated for contributing to the the Agenda 2030 for Sustainable Development underwritten in 2015 by 193 countries to reach the Sustainable Development Goals. Only with a global approach, in line with the main international policies is it possible to aim for development that is truly sustainable and inclusive.



Especially in low income countries such as those where we work, efforts must be aimed first of all at reducing the serious social and economic disparities that strike individuals and communities in access to education, to food and water, to income-generating opportunities, to equal rights and well-being.

In line with our mandate and our strategy, our activities focus especially on the following SDGs:



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



Goal 3 – GOOD HEALTH AND WELL-BEING: assure the health and well-being for all and for all ages.



Goal 4 – QUALITY EDUCATION: guarantee inclusive education for all and promote equal and permanent learning opportunities of quality.



Goal 5 – GENDER EQUALITY: achieve gender equality through emancipation of women and girls.



Goal 6 – CLEAN WATER AND SANITATION: guarantee for all the availability and sustainable management of water and the hygiene and healthcare structures.



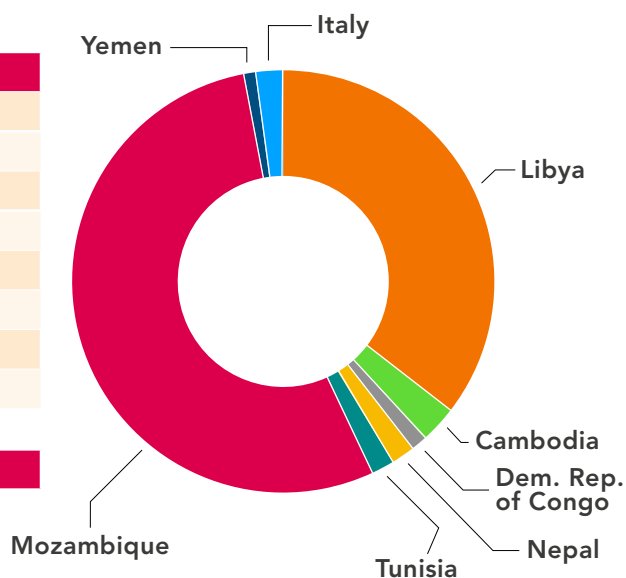
3.3 Where we work

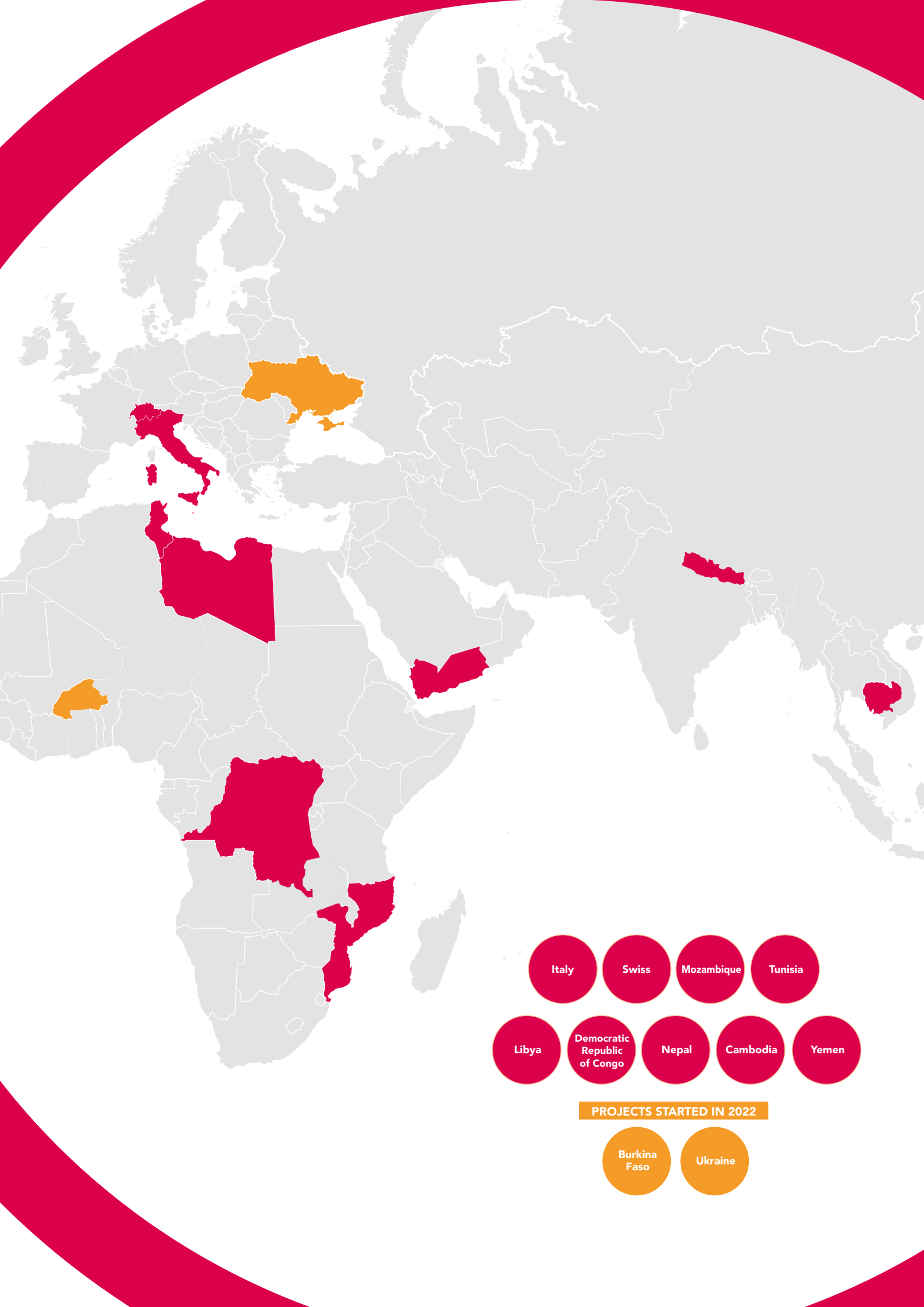
In 2021 we implemented projects in Cambodia, Italy, Libya, Mozambique, Nepal, Democratic Republic of the Congo, Tunisia and Yemen.

In Europe we are also active as Helpcode Switzerland.

Projects	In euro
Libya	1,268,864
Dem. Rep. of Congo	43,129
Tunisia	62,015
Yemen	29,980
Cambodia	102,250
Nepal	64,361
Mozambique	1,931,306
Italy	76,170

Total spent in 2021:	3,578,075
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Italy

Swiss

Mozambique

Tunisia

Libya

Democratic
Republic
of Congo

Nepal

Cambodia

Yemen

PROJECTS STARTED IN 2022

Burkina
Faso

Ukraine



Cambodia



Cambodia, between 2000 and 2018, registered an impressive reduction in the rate of poverty and levels of inequality. Nevertheless, since then progress has been slow and more recently influenced by the consequences of the pandemic. Already prior to the Covid crisis more than 30% of children under 5 suffered from **malnutrition**, with long term negative effects on human development and economic progress of the country.

Since the **pandemic brought about an increase in the rate of poverty**, food safety and levels of malnutrition are bound to increase further and might not only slow down but jeopardize the progress achieved in recent years. **The country still has a way to go to guarantee fair access to quality education.** The prolonged closure of schools in 2020 and again in 2021 due to the pandemic exacerbated the pre-existing inequality in access to schooling. Growth in Cambodia has also brought about **a loss in biodiversity** with devastating effects of flooding and erosion, and an **increase in climate-related vulnerability**.

In Cambodia, Helpcode's work focuses on supporting the education sector both through providing school materials to contribute to guaranteeing that children attend school, as well as through infrastructural improvement

Two important programs for Helpcode in this country regard **furnishing bicycles to girls**, to allow them to reach school safely, and the **creation of swimming and water safety classes for students**: it is estimated that 5 children die by drowning every day in Cambodia.

○ We have been here since	2006
○ In 2021 we invested	€ 102,250
○ Sectors	Education • Water • Gender equality • Childhood protection
○ We contributed to the following SDGs	3 Health and Well-being
	4 Quality education
	5 Gender equality
	6 Water and hygiene and healthcare services
○ Active projects in 2021	6
○ Regions of operation	Sihanoukville, Kandal, Kampot, Phnom Penh and the islands Koh Rong and Koh Rong Sanloem
○ Partners	5
○ Full-time workers and collaborators	5

Minors benefitted	6,000
Total beneficiaries	26,000

Italia







Over the past few years, the topic of childhood at risk has once again become current events in Italy. **One million and four hundred and seventy thousand families live in conditions of absolute poverty**, equal to 6.8% of the total population (ISTAT). Among these, over 1 million of totally impoverished people (1 in 4) are children.

Along with the poverty of these families come enormous problems for children and minors such as **school drop-out and malnutrition**.

Our projects in Italy are based on a participatory approach with complementary involvement of public and private sector partners. Our efforts concentrate on **fighting educational poverty**, working essentially on two fronts: inclusion in education and global citizens education.

We work with schools of every type and level to help children and adolescents to be more aware of their own rights and more sensitive to the violation of children's rights in the world; to **exercise citizenship in an active and responsible way**, by becoming factors of positive change in the world and in society; by taking care of health, starting with a good relationship with food from not only a biological point of view, but also socially and in relationships.

○ We have been here since	1988
○ In 2021 we invested	€ 76,170
○ Sectors	Education • Nutrition and Agriculture
○ We contributed to the following SDGs	 3 Health and Well-being
	 4 Quality education
	 5 Gender equality
	 14 Underwater Life
○ Active projects in 2021	7
○ Regions of operation	Liguria • Tuscany • Emilia Romagna • Puglia • Veneto
○ Partners	6
○ Full-time workers and collaborators	32

Minors benefitted	2,121
Total beneficiaries	3,673



Libya



Since 2011 Libya has been experiencing instability with about **803,000 people in need of humanitarian assistance**. At the end of 2021, there were **200,000 internally displaced** in the country. Returning to the place of origin continues to be hampered by instability, damage to the public infrastructure and lack of basic services.

The country hosts about 621,000 migrants of whom more than 42,000 are asking for asylum as refugees as of December 2021. Even if the overall number of people that require humanitarian aid decreased in 2021, thanks to an improved safety situation with respect to the year before, it is still a very high number in relationship to the overall population.

In this context, the bad state of basic infrastructures, such as healthcare facilities and the impact of the pandemic, continue to represent an enormous challenge both for the local population as well as for the migrants and asylum seekers. The 803,000 people in need of humanitarian aid do not have constant access to primary or secondary healthcare assistance. **Almost 90% of the primary healthcare assistance centers are closed**, while a third of all the healthcare structures in the South and East of Libya do not function. In the South 73% are partially functional and in the East 47% are partially functional.

Thanks to the collaboration with other organizations and institutions, **we promote emergency interventions and stabilization in Fezzan**. In particular, we work to **improve access to basic healthcare services**, supporting first and second level healthcare structures in peripheral areas of Ghat and Ubari District



○ We have been here since	2017
○ In 2021 we invested	€ 1,268,864
○ Sectors	Health • Childhood protection
○ We contributed to the following SDGs	 3 Health and Well-being
	 6 Water and hygiene and healthcare services
○ Active projects in 2021	3
○ Regions of operation	Districts of Ghat and Ubari
○ Partners	2
○ Full-time workers and collaborators	8

Minors benefitted	78,228
Total beneficiaries	171,570






Nepal

Nepal has been dealing with **enormous and complex development challenges**, among which social exclusion, **inadequate availability of basic services**, insufficient economic opportunities and sources for growth, relatively new and untested decentralized processes and institutions, incomplete **rebuilding after the earthquakes of 2015** and vast natural resources and biodiversity requiring protection.

COVID-19 has made the existing development challenges even more pronounced. It has increased the gap between those who have access to resources and power and those who do not. It has decreased economic activities and opportunities. It has forced up to a million Nepalese people who emigrated to return home from over a dozen countries. It has undermined key sections of the economy on which Nepal depends for survival. It has threatened to cancel the advancements painstakingly made in the fields of health, education and public services.

Our work in Nepal concentrates on a few poor and remote areas (Districts of Chitwan, Makwanpur, Lalitpur), in addition to the District of Kathmandu. The children are supported in their access to education and receive meals, clothes, games and school supplies. We provide them with periodic medical check-ups and we support the schools both from an infrastructure point of view, as well as for teacher training.



○ We have been here since	2003
○ In 2021 we invested	€ 64,360
○ Sectors	Education • Gender equality • Water • Childhood protection
○ We contributed to the following SDGs	 3 Health and Well-being
	 4 Quality education
	 6 Water and hygiene and healthcare services
○ Active projects in 2021	1
○ Regions of operation	Districts of Chitwan, Makwanpur, Lalitpur and Kathmandu
○ Partners	1
○ Full-time workers and collaborators	8

Minors benefitted	7,377
Total beneficiaries	21,147








Mozambique

In Mozambique **more than 46% of the population lives below the poverty line**. When Covid-19 broke out, the country was still recovering from **two devastating hurricanes in 2019** and the consequences of the 2016 economic crisis.

The social and economic impact on the country was quite serious and especially on the most vulnerable groups: children, women and rural communities. This fragile situation was exacerbated by the **severe humanitarian crisis of Cabo Delgado** where there are over a million people, of which half are children, who need urgent humanitarian aid.

We work in the country both in the area of development and emergency with interventions in four of the country's Provinces. We work in partnership with local institutions and civil society organizations, universities, and local and foreign private sector. Our activities focus on **supporting education**, with a large part devoted to **improving infrastructures, agricultural development** for **food security** and improvement of family incomes, with special attention to the irrigation sector, **peace education** as a means of rebuilding the social and economic fabric in post-conflict contexts, **access to water**, protection and the **fight against gender-based discrimination and violence**.

○ We have been here since	1988
○ In 2021 we invested	€ 1,931,306
○ Sectors	Education • Water • Gender equality • Nutrition and Agriculture • Emergency
○ We contributed to the following SDGs	 2 Eliminate hunger
	 3 Health and Well-being
	 4 Quality education
	 5 Gender equality
	 6 Water and hygiene and healthcare services
○ Active projects in 2021	14
○ Regions of operation	Province of Maputo: Districts of Marracuene, Manhiça, Moamba and Magude
	Province of Inhambane: Districts of Vilankulos and Jangamo
	Province of Sofala: Districts of Gorongosa and Maringue
	Province of Cabo Delgado: District of Mueda
○ Partners	8
○ Full-time workers and collaborators	106

Minors benefitted	38,381
Total beneficiaries	87,004



Democratic Republic of the Congo



The humanitarian crisis in the Democratic Republic of the Congo (RDC) is **one of the longest and most complex in the world**. It is estimated that in 2022, 27 million people need aid and humanitarian protection because of a very serious food insecurity, with almost **5.5 million internally displaced forced** to move several times, and 500,000 refugees and asylum seekers from nearby countries. **In DRC our work is concentrated in Bukavu**, an urban area in the region of the Great Lakes where we work with Foyer Ek'abana, which is a center founded in 2001 that **has as its goal the recovery, education and social and professional integration** for girls and adolescents who for various reasons, among which the accusation of witchcraft, find themselves on the margins of society.

- We have been here since 2016
- In 2021 we invested € 43,128
- Sectors Education • Gender equality • Childhood protection

We contributed
to the following SDGs



3 Health and Well-being



4 Quality education



5 Gender equality

- Active projects in 2021 1
- Regions of operation Bukavu • Region of Great Lakes
- Partners 1
- Full-time workers and collaborators 2

Minors benefitted	4,705
Total beneficiaries	7,683



Tunisia



Tunisia, 10 years after the revolution, is dealing with **significant economic challenges**. Economic growth has been slow with the IMF forecasting growth of the GNP of 3.8% in 2021. This after a decline of 8.2% in 2020. **National unemployment rates are constantly at about 15%**. Because of Covid-19 and the subsequent economic recession, national unemployment has reached 17.4% in the fourth trimester of 2020. Women and young people and especially young college graduates were disproportionately hit, with unemployment at 24.9% for women and about 30% for young graduates. Young people have a greater chance of being informally employed, which puts them in a precarious working condition. This is in part influenced by the low number of work opportunities, and in part by a deficit of skills. **The Covid-19 pandemic has further increased the vulnerability of women and young people** since they are the ones mostly involved in micro-, small- and medium-sized businesses. Unemployment increases even the risk of violent radicalization.

This is why **we are present with activities that promote socio-economic empowerment and gender equality**, enhancing the crucial and active role women can play against radicalization through training opportunities, and sustainable and inclusive business integrated in the market.

○ We have been here since	2017
○ In 2021 we invested	€ 62,015
○ Sectors	Education • Gender equality

We contributed to the following SDGs



4 Quality education



5 Gender equality

○ Active projects in 2021	1
○ Regions of operation	Tunisia and Region of Medenine
○ Partners	2
○ Full-time workers and collaborators	3

Minors benefitted	29,383
Total beneficiaries	29,447



Yemen

One of the **worst humanitarian crises in the world** (together with the more recent emergency in Ukraine) is currently underway in Yemen. A violent conflict has been ongoing since 2015 and it has created an extremely unstable situation, exacerbated by a series of **natural disasters** and healthcare crisis which have caused **millions of internally displaced**.

It is very complicated to work in Yemen given the lack of safety and extreme difficulty in accessing the country. But in safer zones, it is necessary to start working to lay the groundwork of a perspective for coming out of the state of emergency toward normalization and recovery. We decided to intervene in one of the relatively stable regions **to contribute to improving living conditions for the local population**: in the governorate of Al-Dhale'e in the South of Yemen there are more than 50,000 internally displaced living in a condition of extreme poverty.

Our first objective is to make sure children have access to food security, adequate for guaranteeing full psycho-physical development. Work for **restructuring the public infrastructures** are another main focus of our work. This is a task given to members of the most vulnerable families, indicated by the very same local communities, who will receive for this a daily salary with which to access essential goods and services such as food baskets for children.

○ We have been here since 2020

○ In 2021 we invested € 29,979,64

○ Sectors Emergency

We contributed to the following SDGs



2 Eliminate hunger



4 Quality education



6 Water and hygiene and healthcare services

○ Active projects in 2021 2

○ Regions of operation Governorates of Aden and Ad Dhale

○ Partners 2

○ Full-time workers and collaborators 4

Minors benefitted 1,871

Total beneficiaries 13,095



3.4 Areas of Our Work



EDUCATION



WELL-BEING



PROTECTION



GENDER
EQUALITY



EMERGENCY

Our commitment in Italy and throughout the world aims to guarantee the **well-being of children** by guarantee in their rights and needs.

Over the past few years we went from a consolidation of our work in the education sector and in supporting children and vulnerable families to a **more integrated approach**. This comes from the understanding that increasing the well-being of the communities and target groups of our work (especially children, women and vulnerable families) **requires a multidimensional approach**. The well-being of children in fact is as much the result of direct actions taken for them, such as support to education, as of the work done to improve living conditions and access to rights and opportunities for their families and communities.

Depending on the context of intervention, our work also includes support of business activities with the goal of economic and social empowerment; the promotion and protection of rights; activities for improving or building infrastructures such as schools, wells, irrigation systems, healthcare centers; attention to food security and nutrition for children and their communities; promotion and strengthening of rural farmers' associations; addressing climate change through mitigation measures; education for peace and active citizenship.

The long-term presence of Helpcode in the areas where we work has allowed for implementing this integrated approach **in full coordination and collaboration with local institutions and partners**, aligning the works done with the analysis of needs of the target groups and strategic priorities of local institutions, also contributing to reinforcement of the latter's skills.



Education

In the countries where we work, we strive to ensure **access to primary and secondary quality education and school participation** both through direct intervention (for example with the distribution of school kits) as well as with projects that aim to improve the economic conditions of families. In fact, chronic poverty is often the main reason for absenteeism and school drop-out, which was aggravated during the pandemic.

As already in 2020 and again in 2021, **periods of lockdown and restrictions for containing the pandemic** caused a crisis of global proportions in terms of access to school and missed learning opportunities, also for psycho-physical health and social development and nutrition for children. Over the course of 2021, with the regular reopening of schools in the majority of countries where we work, we found we had to deal with an increase in school drop-out rates and early marriages, and even difficulty for teachers and children to recuperate a year of lost education. The crisis linked to Covid has moreover contributed to increasing inequality in the sector of education all over the world, including in Italy.

This has meant having to **re-think support activities for schools and adapt them to new scenarios** including furnishing material for cleaning and disinfecting, masks and hand sanitizer liquids, installing hand-washing stations, providing support materials for teachers, improving school infrastructure, with special attention to latrines. We initiated campaigns for increasing awareness for returning to school.

We have continued in this way to make as many schools as possible safe, strengthening existing partnerships and extending our work to new areas.



Our goal for 2021 has been to bring as many children as possible back to school: we reached the goal with an increase in children who had access to school services **from 21,374** (in 2020) **to 27,108** (+27%).

IN
2021

27,108 children had access to education thanks to

- distribution of school kits
- purchase of school uniforms
- payment of school fees
- distribution of hygiene and disinfectant materials
- support for safe mobility of girl students
- consciousness-raising activities on importance of access to school
- training of School Councils
- distribution of kits for teachers




28 school infrastructures benefitted from rehabilitation and improvement:

- 24 primary schools
- 4 secondary schools



EDUCATION: ONE OF OUR PROJECTS

Quality Education for Nepalese children

 Where	District of Makwanpur (Nepal)
 Donor	Individual Donors
 Duration	01/01/2021 - 31/12/2021
 Spent in 2021	€ 64,360
 Goals	Our goal was to improve access to inclusive quality education, care and development of children marginalized both in their families and in their communities stimulating local economic development for creating ways to generate income.
 Activities	Support of children for access to school (school materials, school uniforms, etc.) Prevention of COVID 19 with Distribution of hygiene products for Prevention of COVID Training sessions for teachers and children on prevention of COVID Creation and coordinating of "children's club" to learn by playing Support for teachers and directors in school management Training for girls' rights and access to menstrual health and hygiene with dignity kits (sanitary napkins, hygiene material)
 Beneficiaries	1,025 boys and 1,335 girls, total 2,360
 Partner	Helpcode Nepal

Testimonial

“ Namastè! My name is Anisha Rai and I live in the District of Makwanpur , in Nepal. I've always loved studying. Unfortunately, also due to the pandemic, I had to stop going to school because my mother couldn't work any more with any regularity and she couldn't afford all the expenses necessary for our family. Since I don't have a father, my brother and I had to pitch in to help her... but I really missed school a lot. I managed to get back to school – with my brother and many other kids from our area – thanks to the support of Helpcode in my community. We received school materials like the uniform and shoes that we needed and now we are getting back to normal, recuperating the lessons we lost. ”





Well-being

At Helpcode we contribute to assuring **healthy growth** and **harmonious development for children**, protecting their well-being and that of their families and communities through a multidimensional approach, with attention to management of natural resources, respect for the environment and sustainability.

The work we do in the area of well-being represents Helpcode's putting into practice our integrated, multidimensional approach including all the projects and activities aimed at improving living conditions and health, access to basic rights and the socio-economic status of the communities we serve, and the most vulnerable groups in them.

In the countries where we work, **the pandemic has seriously impacted the conditions of the families**. Due to the restrictions on mobility, many informal or precarious workers had to interrupt their income-generating activities, access to health services was reduced, agricultural activities which are the basis of survival for many families were negatively influenced by the increase in prices and general scarcity of seeds, and the food security of families worsened.

To respond to this crisis, in contexts that were already frail, 2021 was a year in which our staff was committed on various fronts. The first had to do with **"WASH" activities** (Water, Sanitation and Hygiene), that included opening or rehabilitating wells so as to guarantee access to safe water, and the building or restructuring of latrines in schools.

From the point of view of **food security**, Helpcode's work concentrates on support to associations of small agricultural producers with the goal of **improving ability to plan, produce, conserve, transform and sell agricultural products**. With this activity, the diets of families improves both thanks to greater availability of quality agricultural products as well as thanks to an increase in the families' income coming from a more stable and sustainable presence on local markets. The increase in family income also comes from support to economic activities that are an alternative to farming, especially in contexts more subject to extreme climate phenomena where agriculture is at risk. **Improving family income** in our experience has an immediate multiplying effect and is very often a crucial element for guaranteeing the participation of girls in school and combating early marriages.



In correlation with this topic, we have also worked to **promote a culture of peace and methodologies for creative conflict resolution on a local level**. One of the 'conflicts' on which we have worked most is precisely that between the school and families as regards education for girls. With the goal of bringing more girls back to school and to enhance the importance of education for all, we created a series of **consciousness-raising campaigns in Mozambique** using the "theater of the oppressed" with the goal of collectively finding local solutions to this 'conflict'.

In 2021, an extremely important area of work on this subject was **health**: in Libya especially we **restored primary and secondary health centers**, thus ensuring access for the population to six healthcare structures that today guarantee essential services even in remote areas, while restructuring of another six structures is underway. We have also collaborated with the Libyan Ministry of Health for the **distribution of the Covid 19 vaccination**.

Our commitment to the healthcare sector has a double objective: to improve the quality of services (through work done on infrastructures and personnel) and to increase the degree of access to the services themselves, above all for the most vulnerable categories. This is an area of our work along with agriculture, WASH, and educating for peace that is starting to become of great importance for Helpcode, and expanding in other countries.









**IN
2021**

51,620 people were reached by basic services

28 infrastructures related to basic needs were reinstated or brought up to speed (water structures, agriculture infrastructures, etc.).

WELL-BEING: TWO PROJECTS

Restoring quality health care services in Zawya and Ghat District in Libya

 Where	Cities of Zawya and Ghat (Libya)
 Donor	European Union through EU Trust Fund – North Africa Window managed by AICS Italian Agency for Cooperation and Development
 Duration	01/01/2021 - 30/11/2021
 Spent in 2021	€ 1,170,328
 Goals	Improve the quality and access to health services in the most vulnerable income brackets of the cities' populations in Zawya and Ghat/Tahala
 Activities	<p>Three key healthcare structures in the District of Ghat (Ghat Health Center, Awainat Health Center and Tahala Health Center) and three in the region of Zawya (Zawya Central: Abu Sorrah Village Hospital, Zawya West: Al Harsha Health Centre, Zawya South: Bir al Ghanam Village Hospital) were restored to the community after substantial renovation work.</p> <p>The infrastructures were rehabilitated, and the plumbing and electrical systems were redone, furnished with modern instruments. Moreover, 331 operators from the sector including doctors and nurses took part in training programs to improve skills and know-how.</p> <p>The work was accompanied by a consciousness-raising campaign aimed at informing local communities about the services now available.</p>
 Beneficiaries	26,300 patients of which 18,410 women (70%) and 7,890 men (30%) 200 doctors and other healthcare professionals (130 women and 70 men)
 Partner	Organization for Development Pioneers (ODP)



Testimonial

“The main reason we are part of this team is our humanitarian obligation as doctors. We do our best to make daily life simpler for the population, especially for those who live in remote areas. I always tell myself that **saving a life, a child, is worth all the hard work**, it's actually worth everything.”

“Not only children but also women in the area of Ghat suffer for a lack of medical services in a way that goes beyond words.”

These are the voices of Doctor Salem Ramandan Abu, a pediatrician, and Fatehya Alayeb, a head nurse. Together with another doctor they formed a **team of healthcare specialists** who created the so-called “training on the job,” a part of the Helpcode project in Libya.

These specialists are training personnel in the area of Ghat in the sectors of our work and are enthusiastic to finish up their mission and build a bridge between training on the job that leads to knowledge and shared experience. By doing so, time and distance are shortened while **medical skills of the local personnel are honed**. Because saving lives, having a medical staff that is better prepared and quality healthcare services is essential so that all lives truly count in the same way.



Generation 1.5

Where

Town of Campomorone, Genova province (Italy)



Donor

Fondazione CARIGE



Duration

1/9/2021 - 31/7/2022



Spent in 2021

€ 14,705



Goals

During lockdown and restrictions for the pandemic, a large part of the elderly population found itself even more isolated because of the lack of digital skills. Without being able to access computers, tablets or other computer tools, the feeling of exclusion and solitude was aggravated.

The project was created to improve digital skills for the elderly population and at the same time to counteract a feeling of isolation and marginalization with an exchange of knowledge and abilities between generations. Young people aged 11 to 14 came up with the contents and material for digital training courses that they themselves then presented to the elderly.



Activities

- Digital literacy for 42 elderly people over 70
- Designing and carrying out of digital literacy courses on the part of some secondary school students
- Inter-generational tutoring (each young person was assigned to one of the elderly people participating)



Beneficiaries

42 people over 70 in the area of Campomorone, Genoa
3 classes of secondary school, first level, from the Istituto Comprensivo Ceranesi Campomorone in Genoa



Partner

Istituto Comprensivo Campomorone Ceranesi, ANPI Campomorone section of Passo Mezzano, Town of Campomorone, Auser Genova, Auser Liguria

Testimonial



We're used to using a smartphone because we were born with these devices. People who are older don't know how to use them because when they were our age, they had other things to think about. During the lockdown we understood that they weren't good at using the devices and had a hard time with them. I had a good time and we're preparing exercises to train the elderly to use new technology. **It's something new and a good experience to put yourself in someone else's shoes.**

Martina, student



Testimonial



I came here to learn something because I know very little about computers. I'm learning, even if with some problems, it's not easy for someone my age to understand certain things. **I find it very easy to work with the young people, though.**

Gianni, Participant in the course





Protection

All boys and girls have to have the chance to express their potential, to grow and realize their dreams in the communities they live in: this is why our projects promote **children's rights and fight against every form of abuse**.

Our activities in the field of Childhood Protection are aimed **especially at protecting boys and girls from abuse and violence** with special attention to the areas where natural disaster strikes, or where there is political instability and emergencies. Our activities are concentrated on the most vulnerable boys and girls, aimed at their safety and well-being.









With an increase in our work in the sector of emergency response and humanitarian crises, the area of protection has grown with respect to prior years to include, in addition to **protecting children's rights**, a broader range of activities that have the goal of guaranteeing **respect for individual rights and especially those of the most vulnerable** in line with principles sanctioned by the Universal Declaration of Human Rights and international humanitarian law.

At Helpcode taking care of protection means **contributing to the guarantee of safety and survival for people in contexts of crisis and humanitarian emergency, and re-establishing access to rights** – such as the right to health, education, freedom from violence including gender-based violence.

In this area, in 2021 we started up **important** partnerships with two organizations of the United Nations, UNCHR and UNFPA. This was to respond respectively to the need to monitor the need for protection of victims of the Cabo Delgado conflict in northern Mozambique (and starting from here, structure the answer to the emergency) and to satisfy the needs of vulnerable women and girls in the Covid-19 crisis and the increased risk of gender-based violence.

PROTECTION: ONE OF OUR PROJECTS

Meeting the needs of vulnerable women and girls in the context of the crisis COVID-19

 Where	Town of Beira, Province of Sofala (Mozambique)
 Donor	UNFPA
 Duration	01/04/2021 – 31/10/2021
 Spent in 2021	€ 76,545
 Goals	Improve hygiene, menstrual health, sexual and reproductive health, prevent risks linked to COVID-19 for vulnerable women and girls through the use of electronic vouchers
 Activities	Development of a system for distribution of materials for personal hygiene based on electronic vouchers Identifying and training business owners as regards system of vouchers and procedures for prevention of sexual exploitation and abuse Telephone campaign for information on the use of vouchers for women and girls, beneficiaries of the project Rigorous monitoring of use of vouchers on the part of women at the selected businesses Radio campaign of information against gender-based violence
 Beneficiaries	2000 women and girls
 Partner	Town of Beira, Provincial Service for Health, Women and Welfare of Sofala, Vodacom

Testimonial

“It was the first time we participated in a project of this type where we go by ourselves to get products and we don't have to wait in line. In the beginning I didn't feel safe, but then I saw that it is very easy, because this way I was independent. I hope there will be other initiatives like this. Even the radio messages against violence against women are important because everyone hears them and they serve to raise awareness.”

Antonia Ferreira



Gender equality and empowerment of women and girls

Our goal in this area of work is to contribute to reducing gender-based discrimination and violence, guaranteeing that children, women and men have **equal access to opportunities and resources**. Our strategy for achieving this goal is based on a series of principles, approaches and methodologies that we apply in all phases of a project, from the planning to implementation, to monitoring. First of all, **we recognize that women and men, girls and boys in the places where we work are not homogeneous groups**. Their access to rights and opportunities varies not only on the basis of gender dynamics and the social norms linked to them, but also on the basis of age, level of education, geographical location, state of health, closeness to structures of power and local leadership. We adopt the “double track” approach in our work: a) **specific activities are planned that deal with gender-based discrimination** and promote social and economic inclusion of the vulnerable groups and b) **the gender approach is integrated in all activities of a project**. Moreover, we promote gender-transformative programs that are based on the idea that women and men together operate as agents of change of those structural and gender-based barriers that have a negative impact every one's lives. Even local institutions play a key role in this and are assisted so that they can furnish services that are more fair and equitable from the gender and social inclusion point of view, recognizing the role of women and young people as key players in local development.

GENDER EQUALITY: ONE OF OUR PROJECTS

Pink bicycle

Where	Sihanoukville, Kampot, Kandal and Phnom Penh (Cambodia)
Donor	Individual donors
Duration	01/01/2021 – 31/12/2021
Spent in 2021	€ 6,410
Goals	Support the most vulnerable girls in Cambodia through purchase of bicycles in order to go to school.
Activities	<ul style="list-style-type: none"> Identify the most vulnerable girls based on the national indicator of poverty in 40 villages Purchase and deliver 100 bicycles and kits with helmet and chain with lock to avoid stealing Shadowing in the schools for procedures of delivery of the bicycles, with signing a commitment paper to take care of the bicycles on the part of the families receiving bicycles.
Beneficiaries	100
Partner	Ministry of Education in Sihanoukville and Kampot

Testimonial

“ I have four children, two boys and two girls. The three oldest ones went to school only up to fourth grade in elementary school and then had to stop. Our family supports itself through the sale of coal and fishing, and paying for school fees for all of them is impossible. Srey Nich is the youngest, and she is very committed to her schooling. For her, having a bike to go to school makes the difference. I really hope she can manage to complete her education in the upper grades.

Chann, mother of Srey Nich, one of the beneficiaries of the Pink Bicycles project ”



Emergency

In 2021, in addition to the answer to the pandemic crisis and the subsequent measures taken to contain it, we worked in two of the main humanitarian emergencies that are still ongoing today: the one in Cabo Delgado in Mozambique, and the one in Yemen.

The crisis in **Cabo Delgado**, which began in 2017, rapidly extended due to the conflict, insecurity and violence that according to estimates has struck **1.3 million people who need humanitarian aid and protection**. Attacks on the part of non-state armed groups have spread geographically and intensified for a good part of 2021, significantly increasing the risks for protection, above all for women and girls, people with disabilities, elderly, and children that make up over 50% of the population displaced in the various districts of Cabo Delgado and the bordering Provinces. Despite the fact that in some zones governmental and supporting foreign troops have regained control, and some of the displaced have started returning to the zones of their origins, the needs of the local people who were evacuated are still enormous and require a rapid and coordinated response across all sectors.











In **Yemen**, one of the worst humanitarian crises in the world **more than 20 million people need humanitarian aid and protection**. The country is exhausted from a civil war that has been on-going since 2015 and that has destroyed the lives of millions of people and brought levels of suffering never before seen. The Covid-19 pandemic has only worsened things, with a death rate in Yemen that is among the highest in the world. In this context in 2021 we consolidate our activities of giving urgent humanitarian aid in the area of Ad Dhale and especially by increasing access to food for the most vulnerable groups of the population, and creating the opportunity for evacuee children to go to school

At the end of 2021 we started up explorative activities to also respond to the emergency in Sahel, in particular in **Burkina Faso**, where a great number of people are displaced, still for terroristic attacks. Starting in 2022 we have also been active in Slovakia working to help refugees coming from nearby Ukraine.

RESPONDING TO EMERGENCY: A PROJECT

Protected and safe access to WASH for evacuee population in Mueda

 Where	District of Mueda, Cabo Delgado (Mozambique)
 Donor	UNICEF
 Duration	01/04/2021 – 28/02/2022
 Spent in 2021	€ 243,367
 Goals	Contributing to guarantee access to water, latrines and a safe and healthy environment, reducing the risk of transmitting disease internally displaced and local population in the District of Mueda
 Activities	<ul style="list-style-type: none"> • Installation of distribution points for drinkable water in camps for internally displaced • Renovation of parts of the public water distribution system • Providing families with material for water treatment • Training community activists to circulate good practices for health and hygiene in the camps • Installing latrines, emergency showers and hand-washing stations • Support for family self-built latrines through training and distribution of cement labs • Solid waste management in internally-displaced camps • Distribution of hygiene kits for families, schools and healthcare centers
 Beneficiaries	6,200 people
 Partner	District Service for Infrastructures and Planning in Mueda

Testimonial



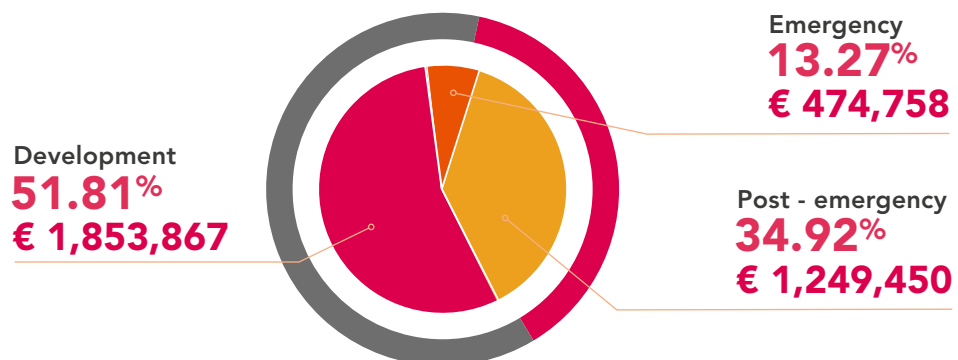
It was the middle of the night when we heard them arrive. I woke the children and with my husband we escaped and hid all night in the forest..

When we got back to the village there was nothing left but burnt remains and bodies on the ground. We had nothing left. All our things had been destroyed. We were welcomed by a nearby village but after a little while news came that there were other attacks near, and so we decided to escape again. We walked for days and days.

Malika, evacuee in the Mueda camp



What we spent in 2021 in the sectors of Development - Emergency - Post-emergency



3.5 All the Projects

Country	Name of the project	Sector	Donor	Duration	2021 HCI expenditure in €
CAMBODIA	Preventing child drowning in Cambodia. Promoting water safety in the Sianoukville province	Development	Princess Charlene of Monaco Foundation	01.01.20 31.12.22	25.474,18
	Girl-friendly schools in Cambodia	Development	8x1000 Tavola Valdese	01.01.20 30.06.21	10.998,00
	Fostering access to an inclusive quality education; taking care of children living in Cambodian communities. The Pink Bicycle project is included	Development	Private donors	01.01.21 31.12.21	65.778,06
TOTAL					102.250,24
TUNISIA	Women and youth for peace: how to prevent violent extremism from developing through socio-economic improvements in Tunisia	Development	8x1000 Tavola Valdese	17.03.2021	24.242,99
	Women and Youth for peace	Development	Delegation of the European Union to Tunisia	01.02.18 31.01.21	37.772,11
TOTAL					62.015,10
LIBYA	Restoring quality health care services in Zawya and Ghat District in Libya	Post-emergency action	EUTF	01.03.20 30.11.21	1.170.328,78
	Focus on health - integrated social and health response in the Fezzan area	Post-emergency action	AICS	10.08.21 09.06.22	79.121,32
	"Let's support COVID19 vaccination campaign"	Emergency	ECHO	01.06.21 31.05.22	19.414,00
TOTAL					1.268.864,10
MOZAMBIQUE	Culture and peace: let's act together for Gorongosa's development	Development - Sofala	European Union	01.06.18 31.03.22	213.427,66
	Protected access to quality WASH services for people located in Mueda, Cabo Delgado	Emergency - Cabo Delgado	UNICEF Cabo Delgado	01.05.21 31.01.22	243.366,82
	Building resilience through education and by involving communities in helping schools hit by the tornado in Mozambique	Emergency - Sofala	UNICEF	15.11.2021 14.11.2022	325.568,61
	Protection and referral for internally displaced people in Mueda, Cabo Delgado	Emergency - Cabo Delgado	UNHCR/Cabo Delgado	11.10.21 31.12.21	51.748,77
	Support to women who suffered from gender-based violence by means of e-vouchers	Emergency - Sofala	UNFPA	01.01.20 31.12.21	76.544,69
	Support to health facilities in the Jangamo district in the context of the COVID-19 pandemic	Emergency - Inhambane	UNICEF	13.07.20 12.03.21	45.263,72
	Rural development and resilience strengthening of the communities in the Magude, Moamba and Manhica districts - Mozambique	Development - Maputo	AICS Maputo	01.01.18 31.07.21	433.840,60
	Beyond essentials Fostering sustainable agricultural production chains in Gorongosa and Maringué thanks to the help of the producers' associations in Gaza and Sofala	Development - Sofala	AICS	01.06.18 30.11.21	310.982,55
	School supplies; School canteens; Support to local health services for triaging children and monitoring their nutrition status	Development	Private donors	01.01.21 31.12.21	119.116,51

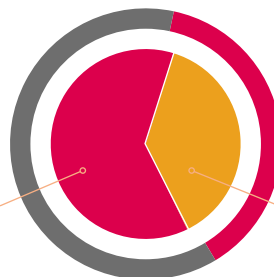
Country	Name of the project	Sector	Donor	Duration	2021 HCI expenditure in €
MOZAMBIQUE	School supplies; Support to local health services for triaging children; raising awareness in the community on school attendance and prevention of child marriages	Development	Private donors	01.01.21 31.12.21	38.830,72
	School supplies; Scholarships for students of secondary schools	Development	Private donors	01.01.21 31.12.21	58.110,35
	Building food resilience in the context of climate change: agricultural production, childhood nutrition and raising awareness of the effects of malnutrition and how to prevent it in the Moamba district	Development - Maputo	Presidenza del Consiglio dei Ministri (Office of the Italian Prime Minister - 8x1000)	2021	6.065,08
	Food support programmes	Emergency	WFP - World Food Programme	2021	8.440,31
TOTAL 1.931.306,39					
YEMEN	Wars, epidemics and locusts: Supporting resilience of people affected by the war in Yemen	Emergency	Private donors	2021	29.979,64
TOTAL 29.979,64					
NEPAL	NEPAL 2021: Improving access to inclusive quality education; improving assistance to children marginalised within families and communities and improving child development by promoting economic development at local level	Development	Private donors	01.01.21 31.12.21	64.360,73
TOTAL 64.360,73					
ITALY	Generation "One dot Five"	Development	Fondazione Carige	01.09.21 31.07.22	14.705,78
	è(v)iva la scuola (Hooray for school. School matters)	Development	Enel	08.04.21 07.04.22	12.739,80
	Breakfast Club	Development	PAM panorama	16.08.2019 31.12.2021	4.591,36
	Helpcode Summer Camp	Development	Private donors	01.01.2021 31.12.2020	9.711,75
	STOP prejudices	Development	University of Genoa	01.09.2021 30.06.2022	2.605,29
	(TransformACTION: let's innovate to maximise effects)	Development	Compagnia di S. Paolo	01.09.2021 31.12.2022	15.000,00
	Ricette Golose (Delicious recipes)	Development	BPEE -Banco di Sardegna		2.600,00
	Un passo alla volta insieme...ai giovani (Step by step together... Involving young people)	Development	ATS Regione Liguria	15.09.2021 30.11.2021	875,00
	Life Beyond Plastic	Development	AICS	02.06.2019 14.04.2021	13.341,09
TOTAL 76.170,07					
REP. DEM. DEL CONGO	Support to families to pay school fees; promotion of sports and recreational activities	Development	Private donors	01.01.22 31.12.22	43.128,77
TOTAL 43.128,77					



Funds Raised in 2021:

€ 4,976,057

67% FUNDS RAISED FROM
INSTITUTIONAL DONORS
€ 3,316,365



33% FUNDS RAISED FROM
PRIVATE DONORS
€ 1,659,692



Funds raised in 2020:

€ 3,703,633

57% from institutional donors: **€ 2,094,780**

43% from private donors: **€ 1,608,852**

How we used the funds raised

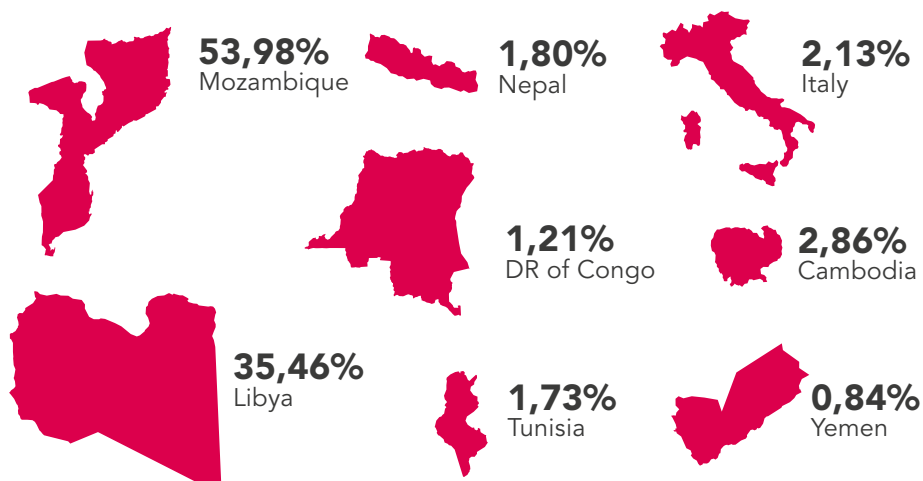


9,7% management expenses

20,1% investment for growth and development

70,2% on behalf of children, their families and communities

Countries we invested in



Projects we invested in by typology



51,81%
Development



13,27%
Emergency



34,92%
Post-emergency



4.1 Balance sheet 2021

	31/12/2021	31/12/2020
ATTIVO	3.374.923	4.251.648
A) RECEIVABLE FROM ASSOCIATES FOR PAID SHARES	-	-
B) TANGIBLE AND INTANGIBLE ASSETS	60,119	64,386
I - Intangible Assets (Net Book Value)	26,325	32,805
1) Intangible Assets	270,957	250,226
2) Write - down	- 244,633	- 217,421
II - Tangible Assets (Net Book Value)	33,794	31,581
1) Tangible assets	271,329	259,539
2) Write-down	- 237,535	- 227,958
III - Financial Assets (Net Book Value)	-	-
	-	-
C) CURRENT ASSETS	3,272,555	4,179,736
I - Inventories	3,840	5,774
1) Raw materials and supplies	3,840	5,774
II - Receivables	223,139	110,031
1) Trade receivables	-	-
2) Income tax receivables	25,299	14,510
3) Payments on account	5,900	12,961
4) Receivables from employees	6,841	2,152
5) Other assets	178,070	73,378
6) Security deposits	7,029	7,029
III - Receivables for Projects	1,950,732	2,022,058
1) Receivables for Projects	1,950,732	2,022,058
IV - Cash and Cash Equivalents	1,094,844	2,041,872
1) Cash	10,535	2,818
2) Banks	890,471	1,814,624
3) Cash deposits on foreign bank accounts	193,837	224,430
D) PREPAYMENTS AND ACCRUED INCOME	42,249	7,526
I - Prepayment income	-	117
1) Prepayment income s/t	-	117
2) Prepayment income a l/t	-	-
II - Accrued income	42,249	7,409
1) Accrued income s/t	42,249	7,409
2) Accrued income l/t	-	-

	31/12/2021	31/12/2020
LIABILITIES	3.374.923	4,251,648
A) EQUITY	2.694.920	3.885.377
I - Capital Reserve	12,491	12,491
1) Capital Reserve	12,491	12,491
II - Restricted Funds	2,649,024	358,862
1) Statutory reserve	-	-
2) Restricted Funds for the organization's mission	358,862	358,862
3) Restricted Funds tied by third parties	2,290,162	3,496,619
III - Retained profit	16,000	15,424
1) Retained Profit	16,000	15,424
IV - Retained profit previous years	17,405	1,981
1) Retained profit previous years	17,405	1,981
B) PROVISIONS FOR WARRANTIES	349,210	148,000
1) Funds for future projects cofinancement	176,710	148,000
2) Credit-risk funds	-	-
3) Marketing expenses funds	125,000	-
4) PSEA risk fund	7,500	-
5) Pension fund and similar obligations	40,000	-
C) PROVISIONS FOR PENSIONS	81,439	74,926
1) Provision for pension	81,439	74,926
D) LIABILITIES	249,353	123,415
I - Trade payables	133,767	48,804
1) Trade payables	133,767	48,804
II - Liabilities towards projects	5,823	5,823
1) Liabilities towards on-going projects	5,823	5,823
III - Others Liabilities	109,763	68,788
1) Tax Liabilities	52,002	35,702
2) Social insurance and security payments	9,482	13,933
3) Payables to employees	48,279	19,152
4) Payables to project partners	-	-
5) Others Liabilities	-	-
E) ACCRUALS AND DEFERRED INCOME	-	3,516,549
I - Accruals income	-	19,930
1) Accruals income s/t	-	19,930
2) Accruals income a l/t	-	-
II - Deferred income	-	-
1) Deferred income s/t	-	-
2) Deferred income l/t	-	-

4.2 Report on operations

31/12/2021		31/12/2021	
CHARGES AND LOSS		INCOME AND REVENUES	
A) Costs and charges from activities of general interest		A) Revenues, annuities and income from activities of general interest	
1) Raw materials, supplies, consumables and goods	802,355	1) Incomes from membership fees and contributions from the founders	-
2) Services	1,516,705	2) Incomes from members for mutual aid activities	-
3) Use of third party assets	101,227	3) Revenues from services and transfers to associates and founders	3,424
4) Staff	1,035,110	4) Liberal donations	150
5) Depreciation	-	5) Incomes of 5 per thousand	61,692
5 bis) Write-downs of tangible and intangible fixed assets	-	6) Contributions from private subjects	132,273
6) Provisions for risks and charges	-	7) Revenues from services and sales to third parties	-
7) Various management charges	23,825	8) Contributions from public bodies	2,377,809
8) Initial inventories	-	9) Incomes from contracts with public bodies	-
9) Allocation to restricted reserve by decision of the iboard	-	10) Other revenues and income	949,208
10) Use of restricted reserve by decision of the board	-	11) Final inventories	-
Total	3,479,221	Total	3,524,556
		Surplus / Deficit in general interest assets (+/-)	45,335
B) Costs and charges from various activities		B) Revenues and income from various activities	
1) Raw materials, supplies, consumables and goods	4,042	1) Revenues from services and transfers to associates and founders	-
2) Services	1,394	2) Contributions from private subjects	-
3) Use of third party assets	-	3) Revenues from services and sales to third parties	-
4) Staff	-	4) Contributions from public bodies	4,164
5) Depreciation	-	5) Incomes from contracts with public bodies	-
5 bis) Write-downs of tangible and intangible fixed assets	-	6) Other revenues and income	1,639
6) Provisions for risks and charges	-	7) Final inventories	3,840
7) Various management charges	-		
8) Initial inventories	5,774		
Total	11,210	Total	9,643
		Fundraising surplus / deficit (+/-)	-1,568
C) Costs and charges from fundraising activities		C) Revenues and income from fundraising activities	
1) Charges for usual fundraising	237,902	1) Income from regular fundraising	1,103,895
2) Charges for occasional fundraising	126,322	2) Income from occasional fundraising	89,571
3) Other charges	398,852	3) Other income	248,392
Total	763,076	Total	1,441,858
		Fundraising surplus / deficit (+/-)	678,782

31/12/2021		31/12/2021	
CHARGES AND LOSS		INCOME AND REVENUES	
D) Costs and charges from financial and equity assets		D) Revenues, income and gains from financial and asset activities	
1) On bank reports	15,408	1) From banking relationships	254
2) On loans	-	2) From other financial investments	-
3) From building heritage	-	3) From building heritage	-
4) From other assets	-	4) From other assets	0
5) Provisions for risks and charges	-	5) Other income	6,058
6) Other charges	29,068		
Total	44,476	Total	6,312
		Surplus / Deficit of financial and equity assets (+/-)	-38,164

E) Costs and general support charges		E) Proceeds from general support	
1) Raw materials, supplies, consumables and goods	2,772	1) Incomes from secondment of personnel	-
2) Services	183,769	2) Other general support income	7,705
3) Use of third party assets	28,116		
4) Staff	175,020		
5) Depreciation	36,788		
5 bis) Write-downs of tangible and intangible fixed assets	-		
6) Provisions for risks and charges	222,124		
7) Provisions for risks and charges	9,501		
8) Allocation to restricted reserve by decision of board	-		
9) Use of restricted reserve by decision of the board	-		
Total	658,090	Total	7,705
Total of charges and loss	4,956,074	Total Income and Revenues	4,990,074
		Surplus / Deficit for the year before tax (+/-)	34,000
		Taxes	(18,000)
		Surplus / Deficit for the year (+/-)	16,000

FIGURATIVE COSTS AND INCOME			
FIGURATIVE COSTS		FIGURATIVE INCOME	
1) from activities of general interest	27,946	1) from activities of general interest	27,946
2) from different activities	-	2) from different activities	-
Total	27,946	Total	27,946

4.3 Mission Report

Organization and Internal Control

1.1 ORGANIZATION

In order to perform its activities, the Association has structures in Italy and abroad.

The Headquarters in Genoa performs the following activities:

- a. Project management, management of long-distance support projects and management of relationships with donors;
- b. Supervision and coordination of project teams in Italy and abroad throughout all phases;
- c. Constant and systematic monitoring of project management with special attention to administrative control.

The structures that answer to the on-site offices are devoted to producing communication materials for SAD programs and managing all phases of the on-site project cycle. They utilize both local and visiting staff, in addition to the support of logistics structures.

1.2 INTERNAL CONTROL

In agreement with the direction undertaken in preceding years, again over the course of 2021, the management of ongoing programs aimed at increasing quality of monitoring and internal control was continued, both as regards Italian headquarters as well as offices abroad:

1. All Helpcode projects in Italy and abroad are monitored day to day thanks to specialized technical support. The heads of projects managed with their own funding send the head office a financial report as well as a report on contents every six months on the advancement of each project. The management control as set up at headquarters checks quarterly or as needed for possible variations in the provisional budget and the current state of advancement in project expenses by furnishing the Administration all information needed to evaluate potential problems.
2. The process regarding sending of funds to projects takes place thanks to a system of checks and balances between the administration for the technical-accounting part, and the coordination of activities abroad, as regards substance and coherence in financial planning, which the project directors periodically send to headquarters. Once the congruity of the data has been checked, the Administration authorizes the sending of the funds necessary for performing the project activities.

For the year currently underway, what has become the current managerial practice is reconfirmed, and that is to say:

- a. An integrated system of general accounting with analytic accounting for the project;
- b. Project reporting: each project leader sends the administration a final project report by March 31 each year, so as to allow for a complete reporting of all the association's activities in the process of drafting the financial statement and year-end report.

Finally, also over the course of 2021 as had been laid out in preceding years, on the basis of the recommendations made by the Auditing company PKF Italia SpA, all the foreign offices underwent external auditing on the yearly accounting data performed by local auditing companies that were specifically engaged for that purpose. Over the course of these audits, 100% of all accounting transactions were analyzed for each local office.

1.3 IMPORTANT FACTS

Over the course of fiscal year 2021, programming activities were carried out with regard to institutional donors aimed at guaranteeing that the Association, which has historically been based on fundraising that was almost exclusively from individual donors, could continue thus diversifying the source of financing. For projects approved in preceding years by the European Commission in Nepal, Tunisia and Mozambique, MAECI and AICS in Mozambique and Libya, new approvals followed. UNICEF and UNFPA approved three new projects in Mozambique in the areas of Gorongosa, Jangamo and Cabo Delgado and the activity of co-financing projects on the part of private foundations and public agencies in Switzerland was also carried out. In the month of March 2020, the COVID-19 emergency impacted the organizational activity in Italy and in countries where work is done, with a subsequent reduction in freedom of movement in the field and thus the ability to respect the project's planned activity. The closing of the schools in each country limited the possibility of performing SAD activities, both actively and passively, as a consequence of the impact the emergency had on the economic condition of people in Italy as well as the functioning of the post office. There was a drop in funds raised from individuals offset in any case by more intense activity of donor care. Difficult conditions in the countries and the limitation to movement in the field brought about a slowing down of project activity with a subsequent postponement of some activities to 2021. The management enacted all possible corrective measures to guarantee continuity of service, containment of costs, as well as to start up team work aimed at gathering all the project opportunities and financing opportunities that the emergency occasioned both in Italy and abroad.

Financial Statement

INTRODUCTION

The financial statement was drafted with respect for the new accounting principle OIC35 for economic jurisdiction: thus the project profit and loss is represented referring to the moment in which the accounts were justified. Thus the charges that characterize the activities of a non-profit in the financial statement are offset by the relative income. In line with the consolidated practice of the sector, Helpcode adopts the methodology of registering the revenue for institutional projects by applying the principle of State of Work Progress, starting from costs that were effectively sustained for creating projects over the course of the year.

This way of accounting considers that the revenue is registered in the financial statement based on the percentage of the completion of the project, which is determined by making reference to the costs effectively sustained in reference to the project itself and identified based on the project budget. In particular, the basis of the calculation of the revenue is determined on the basis of a coefficient equal to the sum of costs belonging to the fiscal year divided by the total of the project's direct costs estimated on the basis of the budget approved by the institutional financing body. This percentage is applied to the total of the contractual value of the contribution that the financing body for the project committed to deliver to Helpcode.

The credits that refer to the project are registered in the financial statement for their entirety at the moment of stipulation of the contract, with the institutional financing body during the project's operative period.

Also at the moment of stipulating the contract, to offset the overall credit that Helpcode is entitled to, the Restricted Funds are registered donor by donor on a percentage basis for the completion of each project.

As regards donations and revenues from fundraising, these are registered in the Balance Sheet for the fiscal year in the moment of their economic appearance.

2.1 YEAR-END REPORT

The Financial Statement was drafted in its form and contents in compliance with the current laws in force.

The Financial Statement reflects what is provided for by Art. 2423 and subsequent modifications of the Civil Code integrated with accounting principles emanated by the Italian Organism for Accounting (OIC) and was outlined in respect, wherever possible and by regulations applicable to the Association in the perspective of aligning the accounting used to the general practices used in the sector by International Cooperation and

Humanitarian Aid.

The Year-End Report is made up of the Financial Statement, the Balance Sheet as of December 31, 2021 and the current Mission Report. In the drafting of this Year-End Report, the new criteria of evaluation introduced by Law 139/2015 were taken into consideration.

The framework of the economic outcomes, represented by the Balance Sheet, was laid out in separate and opposite sections. The Mission Report has the function of furnishing an illustration, analysis and in some cases, additional information for the data reported in the Financial Statement, considered necessary to give a true and correct representation, even if not required by specific legal regulations.

The evaluation of the various line items of the balance sheet corresponds to the outcomes from accounting entries regularly kept at the Headquarters and in the Offices of Helpcode. The Financial Statement is drafted in Euros.

The Financial Statement has undergone an audit of accounts on the part of the Company PKF Italia SpA that has also issued its own Certification Report.

2.2 ACCOUNTING OF MANAGEMENT OPERATIONS

The Association's operations, by the nature of the activity and its administrative organization and accounting, are managed in line principally according to an accrual basis and where it is not possible given the type of work, according to a cash basis, thus partially as an exception to what is provided for by the Civil Code that indicates the accrual basis as the reference point.

It should be underscored that this type of accounting is commonly used by many Associations in the sector.

- Donations received during the fiscal year are accounted for on a cash basis when received.
- Costs related to the structure and general costs sustained during the fiscal year by the Administration of Helpcode, such as personnel costs and other management expenses, are accounted for on an accrual basis, resorting where necessary to accruals and deferrals.
- Revenues and expenses related to projects financed by institutional donors are accounted for on an accrual basis. The passage from the principle of accounting on a cash basis to that of accrual basis, already used in 2016 and 2017, was motivated by the increase in volume of projects financed by institutional donors, which up to 2015 were not significant with respect to the overall value of revenues and costs of the Association.
- Projects started in loco by Helpcode are autonomous for management, finance and administration.
- Accounting for expenses related to management operations of projects started in loco by the Association is done on a cash basis. The expenses are registered



only when paid. Resources sent by the Administration for creation of projects and donations received in loco from private subjects are registered when cashed.

- Starting this year in Italian accounting there are also the final balances of the banks and the cash treasuries in loco, and allocated in a precise way in the Balance Sheet under Cash and Carry Equivalents
- Upon closing of the Financial Statement, amortizations of assets are duly noted.

2.3 CRITERIA FOR EVALUATION

The criteria for evaluation adopted correspond to those provided for by Art. 2426 of the Civil Code.

In case said principles were held to be incompatible with the Association's activity, different criteria were applied determined on the basis of reference practices for non-profit associations operating in the same sector as Helpcode.

Intangible Assets

Intangible assets are registered at cost and capitalized in the profits of the Balance Sheet with the consensus of the Board of Auditors. They are amortized starting with the fiscal year in which they appear available, taking into consideration the future usability attributable to the investments performed.

Tangible Assets

Tangible assets are registered at purchase price and capitalized in the profits of the Balance Sheet and rectified by the corresponding amortization funds.

Amortizations are determined and ascribed to the Balance Sheet on the basis of tax rates provided for by the regulations currently in force (Art. 102 DPF 917/86), held to be representative of the economic-technical duration of the capital assets and their effective use. For assets that were newly acquired and entered into use over the course of the fiscal year, amortization reduced in the measure of 50% of the legal tax rate was applied.

Inventory

An inventory was taken, said inventory deriving from commercial and e-commerce activity, the latter having been started up by the Association in the previous year.

Receivables

Receivables are registered at nominal value, rectified when necessary in order to bring them back to their fair value.

Cash and Carry Equivalents

Cash and carry equivalents are registered at their nominal value. The entries that are in foreign currency that is different from the Euro, possibly in existence at the closing date of the financial statement, shall be converted into Euros using the INFOEURO exchange.

Accruals and Deferrals

These have been determined following the principle of accounting and timing of the fiscal year.

Severance Packages and Benefits

This represents the effective debt matured as regards employees at the end of the fiscal year. It is determined in observance of the regulations of law and labor contracts currently in force.

Debts

Debts are reported in the balance sheet at their nominal value.

Revenues and Charges

Revenues and charges are reported in the balance sheet according to criteria of relevance and prudence.

2.4 COMMENTS TO THE MAIN LINE ITEMS OF THE FINANCIAL STATEMENT

PROFITS

B. ASSETS

I. Intangible Assets

Balance as of 31/12/2021	€ 26,325
Balance as of 31/12/2020	€ 32,805
Variations	€ (6,480)

The item "intangible assets" is made up of:

Description	Original value	Depreciation Fund	Net
New Brand	49,227	(48,885)	342
Software licences	117,382	(104,182)	13,200
Expenses for restructuring headquarters	5,806	(5,806)	0
Expenses for restructuring store	0	0	0
ISO 9001 Certification	0	0	0
Costs from depreciation	13,532	(9,019)	4,513
Web site	76,483	(68,675)	7,808
Local intranet	0	0	0
Branding	8,527	(8,065)	462
Total	270,957	(244,633)	26,325

II. Tangible Assets

Balance as of 31/12/2021	€ 33,794
Balance as of 31/12/2020	€ 31,581
Variations	€ 2,213

The amount at the closing date of the Financial Statement is made up of the following items:

Descriptions	Original value	Depreciation Funds	Net
Office furniture and fittings	26,603	(25,194)	1,409
Shop furniture and fittings	0	0	0
HQ electronic and office equipment	111,832	(81,317)	30,515
Shop electronic and office equipment	0	0	0
Photographic equipment	18,341	(18,341)	0
Various minor equipment	5,249	(3,538)	1,711
Others	12,950	(12,791)	159
Vehicles in the field (PVS)	88,630	(88,630)	0
Motorbikes	4,098	(4,098)	0
Purchase of items of less than 516 euro	3,625	(3,625)	0
Total	271,329	(237,535)	33,794

The item "Cars PVS" refers to cars purchased as logistic support for offices in loco. The Association does not possess any type of financial lease.

C. CURRENT ASSETS

I. Inventory

Balance as of 31/12/2021	€ 3,840
Balance as of 31/12/2020	€ 5,774
Variations	€ - 1,935

The value of inventory corresponds to the value of assets in the warehouse on the closing date and deriving from e-commerce activity.

II. Credits

Balance as of 31/12/2021	€ 223,139
Balance as of 31/12/2020	€ 110,031
Variations	€ 113,108

The balance is subdivided as follows:

Descriptions	Within 12 months	Over 12 months	Total
Receivables from customers	0	0	0
Credits from Tax authorities	25,299	0	25,299
Advances to suppliers	5,900	0	5,900
Loans to employees	6,841	0	6,841
Other receivables	178,070	0	178,070
Security deposits	0	7,029	7,029
Total	216,109	7,029	223,139

The item "Credits from Tax authorities" is represented by the greatest amount from the IRAP account for Euro 20,396.50 Euros and the relative receivable to recognizing IVA for the commercial part in the amount of 6,015.00 Euros matured in preceding years

The item "Advances to suppliers and advances on projects" is represented by Advances to Suppliers for Euro 5,900.00.

The item "Other Receivables" is made up of an item that represents receivables in projects with our partners.

The item "Security Deposits" is represented by the security deposit paid by the Association for the renting of premises of Via XXV Aprile 12B for 4,000.00 Euros and by the security deposit for the institutional newspaper "HELP" (Euro 1,316.00) and by a deposit in Cambodia to cover expenses for Covid 19– country representative for Euro 1,713.00.

III. Receivables for Projects

Balance as of 31/12/2021	€ 1,950,732
Balance as of 31/12/2020	€ 2,022,058
Variations	€ (71,326)

The item "Receivables for Projects" represents the receivables owed to the Association by institutional financiers for contributions not yet received and future annual receivables for projects for which contracts have been underwritten.

IV. Cash and Carry Equivalents

The item Cash and Carry equivalents is made up of:

Descriptions	31/12/2021
Cash and cash equivalents in hand	10,535
HQ Deposits	890,471
Deposits in PVS for Projects	193,837
Total	1,094,844



The **Headquarters Deposits** encompasses the amounts deposited in bank accounts and postal accounts by the Headquarters. The Association in Italy has a relationship with 5 banking Institutes, with normal market conditions.

Deposits in PVS for Projects encompass bank deposits, also in local currency, for the Offices delegated for development of Helpcode Projects.

D. ACCRUALS AND DEFERRALS

Balance as of 31/12/2021	€ 42,249
Balance as of 31/12/2020	€ 7,409
Variations	€ 34,840

These are the entries that link the fiscal year, with the goal of respecting the criterion of accounting in the fiscal year. They refer to management costs for the structure in Genoa.

LIABILITIES AND NET EQUITY

A. NET EQUITY

The Association's Net Equity is made up of:

1. Endowment Fund
2. Restricted Funds
3. Management Earnings

In particular:

1. The **"Endowment Fund"** is made up of deposits from members of the Association deposited in the moment of creating the Association. On the basis of the regulations of the statute and regulations contained in Art. 10 of Law 460 of 4 December 1997 that regulates non-profit organizations, it is not distributable.
2. **"Restricted funds"** are restricted resources, restricted both by the Association's Mission and thus constitute a commitment to finance the Association's characteristic and institutional activities, represented specifically by SAD activities, as well as by the Mission of projects with specific goals and by investments of an organizational or functional nature for the Association's activities.
3. The line item **"IV Other Reserves and Earnings from Preceding Fiscal Years"** underscores a variation due to the fund of earnings from fiscal year 2020, equal to 15,424 Euros.

The Net Equity at **December 31, 2021** thus turns out to be as follows per line item:

Description	31/12/2021	31/12/2020	Variations
I – Endowment fund	12,491	12,491	0
II – Reserved funds, of which:	2,649,024	3,855,481	-1,206,457
Reserved funds for the Mission of the Association (SAD funds)	358,862	358,862	0
Reserved Funds by Third Parties	2,290,162	3,496,619	-1,206,457
III Operating surplus	16,000	15,424	576
of the year	16,000	15,424	0
IV Other Reserves and Results of Previous Years	17,405	1,981	15,424
of previous years, not yet allocated	17,405	1,981	0
Total	2,694,920	3,855,377	-1,190,457

B. PROVISIONS FOR RISKS AND CHARGES

Balance as of 31/12/2021	€ 349,210
Balance as of 31/12/2020	€ 148,000
Variations	€ 201,210

This line item represents provisions made for a fund for risks to cover co-financing on approved projects, for future years the provision for a fund for "PSEA" inquiries, the provision for a Retirement Fund and similar obligations, and a provision for a development fund.

C. SEVERANCE PACKAGES AND BENEFITS

Balance as of 31/12/2021	€ 81,439
Balance as of 31/12/2020	€ 74,926
Variations	€ 6,514

The fund for severance packages and benefits is the one that on December 31, 2020 shows a deduction used during the year.

D. DEBTS

Balance as of 31/12/2021	€ 249,353
Balance as of 31/12/2020	€ 123,415
Variations	€ 125,938

Debts are evaluated at their nominal value and are made up thus:

Description	31/12/2021
I - Payables to suppliers	133,767
II- Payables to projects	5,823
III- Other payables	0
Payables to tax authorities	52,002
Payables to pension and social security institution	9,482
Payables to staf	48,279
Other Payables	-
Total payables	249,353

Debts to suppliers refers to expenses for goods and services purchase for the operative structure.

Debts to projects underway is a debt that we have vis-à-vis one of our partners in a project.

Debts /tax office are made up of IRPEF withholding on wages from December 2021 for full-time employees

and project workers (co.pro) and freelance workers, from additional regional withholding from December 2021 for full-time employees and project workers (co.pro), IRAP taxes for fiscal year 2021.

Debts toward Insurance, safety and welfare institutions are represented by the debts vs. INPS, debts to bilateral agencies and EST fund, and debts for executive funds.

E) ACCRUALS AND DEFERRALS

Balance as of 31/12/2021	€ 0
Balance as of 31/12/2020	€ 0
Variations	€ 0

The line item represented up to the year 2020, prior to the reform, the revenues from institutional projects that would have taken place in subsequent years. With the introduction of the new accounting principle, they were reclassified as provided for at item II – 3 of Liabilities "Restricted reserves for third parties."





BALANCE SHEET

The Balance Sheet is drafted according to the outline indicated by the Non-Profit Companies Commission of the National Council of Chartered Accountants.

The Balance Sheet as of 31.12.2021 has a positive outcome for a total of € 16,000.00

	31/12/2021		31/12/2021
CHARGES AND LOSS		INCOME AND REVENUES	
A) Costs and charges from activities of general interest		A) Revenues, annuities and income from activities of general interest	
1) Raw materials, supplies, consumables and goods	802,355	1) Incomes from membership fees and contributions from the founders	-
2) Services	1,516,705	2) Incomes from members for mutual aid activities	-
3) Use of third party assets	101,227	3) Revenues from services and transfers to associates and founders	3,424
4) Staff	1,035,110	4) Liberal donations	150
5) Depreciation	-	5) Incomes of 5 per thousand	61,692
5 bis) Write-downs of tangible and intangible fixed assets	-	6) Contributions from private subjects	132,273
6) Provisions for risks and charges	-	7) Revenues from services and sales to third parties	-
7) Various management charges	23,825	8) Contributions from public bodies	2,377,809
8) Initial inventories	-	9) Incomes from contracts with public bodies	-
9) Allocation to restricted reserve by decision of the board	-	10) Other revenues and income	949,208
10) Use of restricted reserve by decision of the board	-	11) Final inventories	-
Total	3,479,221	Total	3,524,556
		Surplus / Deficit in general interest assets (+/-)	45,335
B) Costs and charges from various activities		B) Revenues and income from various activities	
1) Raw materials, supplies, consumables and goods	4,042	1) Revenues from services and transfers to associates and founders	-
2) Services	1,394	2) Contributions from private subjects	-
3) Use of third party assets	-	3) Revenues from services and sales to third parties	-
4) Staff	-	4) Contributions from public bodies	4,164
5) Depreciation	-	5) Incomes from contracts with public bodies	-
5 bis) Write-downs of tangible and intangible fixed assets	-	6) Other revenues and income	1,639
6) Provisions for risks and charges	-	7) Final inventories	3,840
7) Various management charges	-		
8) Initial inventories	5,774		
Total	11,210	Total	9,643
		Fundraising surplus / deficit (+/-)	-1,568
C) Costs and charges from fundraising activities		C) Revenues and income from fundraising activities	
1) Charges for usual fundraising	237,902	1) Income from regular fundraising	1,103,895
2) Charges for occasional fundraising	126,322	2) Income from occasional fundraising	89,571
3) Other charges	398,852	3) Other income	248,392
Total	763,076	Total	1,441,858
		Fundraising surplus / deficit (+/-)	678,782

	31/12/2021		31/12/2021
CHARGES AND LOSS		INCOME AND REVENUES	
D) Costs and charges from financial and equity assets		D) Revenues, income and gains from financial and asset activities	
1) On bank reports	15,408	1) From banking relationships	254
2) On loans	-	2) From other financial investments	-
3) From building heritage	-	3) From building heritage	-
4) From other assets	-	4) From other assets	0
5) Provisions for risks and charges	-	5) Other income	6,058
6) Other charges	29,068		
Total	44,476	Total	6,312
		Surplus / Deficit of financial and equity assets (+/-)	-38,164

E) Costs and general support charges		E) Proceeds from general support	
1) Raw materials, supplies, consumables and goods	2,772	1) Incomes from secondment of personnel	-
2) Services	183,769	2) Other general support income	7,705
3) Use of third party assets	28,116		
4) Staff	175,020		
5) Depreciation	36,788		
5 bis) Write-downs of tangible and intangible fixed assets	-		
6) Provisions for risks and charges	222,124		
7) Provisions for risks and charges	9,501		
8) Allocation to restricted reserve by decision of board	-		
9) Use of restricted reserve by decision of the board	-		
Total	658,090	Total	7,705
Total of charges and loss	4,956,074	Total Income and Revenues	4,990,074
		Surplus / Deficit for the year before tax (+/-)	34,000
		Taxes	(18,000)
		Surplus / Deficit for the year (+/-)	16,000

FIGURATIVE COSTS AND INCOME			
FIGURATIVE COSTS		FIGURATIVE INCOME	
1) from activities of general interest	27,946	1) from activities of general interest	27,946
2) from different activities	-	2) from different activities	-
Total	27,946	Total	27,946



As previously indicated in preceding paragraphs of the current Mission Report, the management outcome, the results of the Association's activities, is a hybrid of cash basis and accrual basis accounting. Following, some details will be furnished for the most important items of the balance sheet. It should be remembered that as regards fundraising for projects (profits) and the use of funds utilized for institutional activities (losses), ample discussion is given in the Year-End Report.

PROFITS

Profits from Fund Raising

The five-per-one-thousand (5x1000, from taxes) for 2020 was given out in 2021 for a total of 61,692.00 Euros; the sum is inferior to the preceding year in that following the healthcare crisis, the Italian government gave out two yearly installments together.

Profits from Accessory Activities

Balance as of 31/12/2021	€ 9,643
Balance as of 31/12/2020	€ 9,192
Variations	€ 450

The line item in question is made up of profits coming from e-commerce activities and other recreational products performed by the Association.

CHARGES

Disbursements for projects in Italy

Balance as of 31/12/2021	€ 237.902
Balance as of 31/12/2020	€ 284.726
Variations	€ (46.824)

These are the costs sustained over the course of the year for the activity of raising awareness and giving information.

Direct Charges for Promotion and Communication

Balance as of 31/12/2021	€ 126,322
Balance as of 31/12/2020	€ 152,738
Variations	€ (26,415)

The costs are as follows

Description	31/12/2021
Expenditures for sending materials for individual fundraising	445
Expenditures Face to Face Switzerland	46,551
Travel and hotel	1,034
Postal and shipping costs	7,510
Salary Fundraising staff	70,783
Total	126,322

Expenses for Face to Face (F2F) Switzerland regard the investment made during the fiscal year related to the physical plant of the structure of fund raising in Switzerland, reduced due to the healthcare emergency.

Charges from ancillary activities

Balance as of 31/12/2021	€ 11,210
Balance as of 31/12/2020	€ 26,466
Variations	€ 15,256

The item examined here refers exclusively to the expenses sustained for e-commerce.

Description	31/12/2021
Purchase of goods and materials	9,817
Promotion charges	0
Depreciation	0
Miscellaneous charges	1,394
Total ancillary charges	11,210

Expenses for general support

Balance as of 31/12/2021	€ 658,090
Balance as of 31/12/2020	€ 475,318
Variations	€ 182,772

The item includes all general and overhead costs for the Helpcode structure

In this reclassification of the management accounts, the project margin, negative EUR 618,954.00, represents the direct costs of projects abroad incurred by the Association through its fundraising activities from individuals.

The result is made by the project margin plus the difference between the fundraising proceeds and the expenses incurred in Italy - including those for information and education projects - plus extraordinary and financial margins.

Financial Charges

Balance as of 31/12/2021	€ 15,408
Balance as of 31/12/2020	€ 10,579
Variations	€ 4,829

The item refers to bank commissions charged by financial institutions with which the association works.

Financial Revenues

Balance as of 31/12/2021	€ 254
Balance as of 31/12/2020	€ 554
Variations	€ -300

Other extraordinary charges

Balance as of 31/12/2021	€ (23,010)
Balance as of 31/12/2020	€ (40,211)
Variations	€ 17,201

Extraordinary charges are made up of the difference between extraordinary income and extraordinary charges accumulated over the course of the fiscal year.

2.6 OTHER INFORMATION**NUMBER OF EMPLOYEES AND VOLUNTEERS**

As of December 31, 2021, the personnel of the Association numbers 13 (thirteen) full-time employees and 5 (five) collaborators in Italy and 12 (twelve) abroad.

TAXES

In reference to the IRAP related to the institutional activity, the amount was calculated as 18,000.00 Euros.

FISCAL EXEMPTIONS FROM WHICH THE ASSOCIATION BENEFITS

The Association HELP CODE Italia Onlus has been a Non-Profit organization since 1998. It is regulated on the basis of rules and norms expressed in Legislative Decree n 460 of December 4, 1997, updated by Legislative Decree n 422 of November 19, 1998 and benefits from fiscal and tax benefits described by Art. 12 of the same decree.

FISCAL TAX BENEFITS BY WHICH DONORS BENEFIT

For those who freely make donations to agencies operating in the service sector, since January 1, 2019 a deduction equal to 30% may be taken. For donations in money or contributions in kind made on the part of physical persons, companies or agencies, deductions may be made of 10% on the amount declared, with the elimination of the limit of 70,000 Euros that was previously provided for by DL 35/2005.

Concluding considerations

This Financial Statement, made up of the Balance Sheet, the Profit and Loss and the Mission Report, represents a true, complete and correct representation of the financial situation, as well as the management performance of the Association, and corresponds to the accounting and auditing outcomes.

The Executive Board therefore proposes to the Assembly to approve the financial statement for the year 2021 and to carry forward the profits accumulated.

Genoa, May 30, 2022



The President
Giorgio Zagami

4.4 Independent Auditor's Report

To the General Assembly of HELP CODE ITALIA

Judgment

We performed the auditing of the Year-End Report for HELP CODE Italia (hereafter also called the "Agency"), made up of the Financial Statement from December 31, 2021, the Balance Sheet for the fiscal year closing on that date and also of the general sections and those that illustrate the budget items that make up the Mission Report. The above-mentioned Year-End Report was prepared for the first time in conformity with Italian norms that regulate the criteria for drafting said materials.

In our judgment, the year-end report furnishes a true and correct representation of the consolidated financial situation of HELP CODE Italia as of December 31, 2021 and the economic outcome for the fiscal year closing on that date, in conformity with Italian norms that regulate the criteria for drafting said materials.

Elements on which Judgment is Based

We performed the audit in compliance with the principles of international auditing (ISA Italia). Our responsibility in accordance with said principles is further described in the paragraph "Auditing firm's responsibility for auditing the year-end report" in the current report. We are independent with respect to HELP CODE Italia, in compliance with the norms and principles of ethics and independence applicable in Italian law to the matter of auditing year-end financial statements. We hold that we have acquired sufficient and appropriate probative elements on which to base our judgment.

Other Aspects

The Financial Statement presents data corresponding to the previous fiscal year by means of comparison. Said data derive from the Financial Statement closing December 31, 2020 drafted on the basis of criteria illustrated in the related explanatory notes, which were subject to auditing by us and on which we have emitted a judgment of conformity without modifications on May 4, 2021.

Responsibility of Helpcode Italia's Executive Council and Controlling Body for Year-End Report

The Executive Council is responsible for drafting the year-end report that furnishes a true and correct representation in compliance with the Italian norms that govern the criteria for drafting said reports and in the terms provided for by the law, for that part of internal control of the same, considered necessary in order to allow for drafting a year-end report that does not contain significant errors due to fraud or to unintentional events or behavior.

The Executive Council is responsible for the evaluation of the Agency's ability to continue to operate as a functioning entity, and in the drafting of the year-end report, for the appropriateness of the use of the assumption of business continuity as well as for an adequate report on the subject. The Executive Council uses the assumption of business continuity in drafting the year-end report unless it has estimated that conditions exist for the extinction or dissolving and subsequent liquidation of the Agency or conditions for the interruption of the activity, or that there are no realistic alternatives to such choices.

The Controlling Body has the responsibility of surveillance, within the terms provided for by law, on the process of drafting the Agency's financial report.

Auditing Firm's Responsibility for Audit of Financial Statement

Our objectives are to acquire with reasonable certainty that the Year-End Report overall does not contain significant errors due to fraud or to unintentional events or behavior, and to issue an auditing report that includes our judgment. By reasonable certainty we mean a high level of certainty that in any case does not furnish the guarantee that an audit performed in compliance with the principles of international auditing (ISA Italia) can always identify a significant error should such exist. Errors may derive from fraud or unintentional events or behavior and are considered significant when one can reasonably expect that singly or overall these errors are able to influence the financial decisions of the users made on the basis of the year-end report.

Within the scope of the auditing performed in compliance with the principles of international auditing (ISA Italia), we used professional judgment and maintained

professional skepticism for the entire duration of the audit. Moreover:



We identified and evaluated the risk for significant errors in the year-end report due to fraud or to unintentional events or behavior; we defined and performed auditing procedures to respond to said risk; we acquired sufficient and appropriate probative elements on which to base our judgment. The risk of not identifying a significant error deriving due to fraud is higher with respect to the risk of not identifying a significant error deriving from unintentional events or behavior since fraud may imply the existence of collusion, falsifications, intentional omission, misleading representations or stretching of internal control;



we acquired an understanding of the internal control relevant for the purposes of auditing with goal of defining appropriate auditing procedures in the circumstances and not for expressing a judgment on the efficiency of the Agency's internal control;



we evaluated the appropriateness of the accounting principles used as well as the reasonable nature of the accounting estimates performed by the Executive Council, including the related report;



we arrived at a conclusion on the appropriateness of the use on the part of the Executive Council of the assumption of business continuity and on the basis of the probative elements acquired, on the possible existence of significant uncertainty regarding events or circumstances that can cause significant doubts about the Agency's ability to continue to work as a functioning entity. In the presence of significant uncertainty, we are compelled to call attention in the auditing report to the related notes of the financial statement, that is to say, should said report be inadequate, to reflect such a circumstance in the formulation of our judgment. Our conclusions are based on the probative elements acquired up to the date of the current report. In any case, subsequent events or circumstances may entail that the Agency cease operations as a functioning entity;



we have evaluated the presentation, structure and contents of the Year-End Report overall, including the notes, and if the Financial Statement represents the operations and underlying events in such a way as to furnish a correct representation.

We have communicated with those who are responsible for governance, identified at an appropriate level as required by ISA Italia, among other aspects, the range and timing planned for the audit and the significant results which emerged, including possible significant lacks in the internal control identified over the course of the audit.

Report on Other Legal Norms

Judgment in Accordance with Art. 14, comma 2, letter e), of Law 39/10

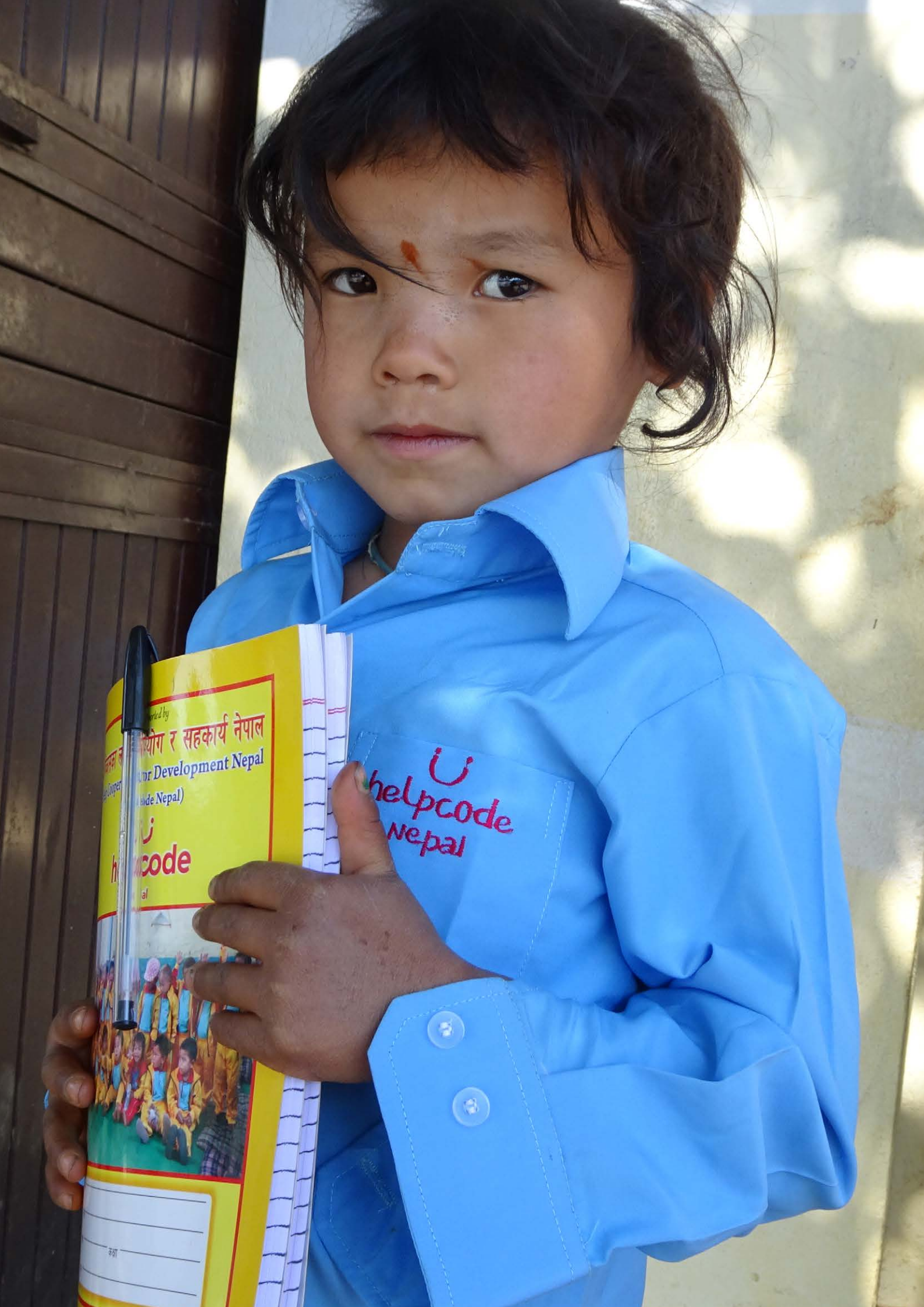
The Executive Council of HELP CODE Italia is responsible for drafting the sections that illustrate the Agency's economic and financial performance and the methods of pursuing the statutory goals included in HELP CODE Italia's Mission Report dated December 31, 2021, including its coherence with the related year-end report and financial statement and its compliance to the law.

We performed the procedures indicated in the principle of auditing (SA Italia) 720B with the goal of expressing a judgment on the coherence of the sections that illustrate the economic and financial performance of the Agency and the methods of pursuing the statutory goals included in HELP CODE Italia's Mission Report dated December 31, 2021, and on the conformity of the same to the regulations of law, as well as issuing a declaration about possible significant errors. In our judgment, the sections that illustrate the economic and financial performance of the Agency and the methods of pursuing the statutory goals included in the Mission Report are coherent with the year-end report of HELP CODE ITALIA as of December 31, 2021 and have been drafted in compliance with the law.

With reference to the declaration as described in Art. 14, comma 2, letter e), of Law 39/10, issued on the basis of the knowledge and understanding of the Agency and its relative context acquired over the course of the audit, we have nothing to report.

Milano, May 13, 2022
PKF Italia S.p.A.

 **Michele Riva**
(Partner)



4.5 Report of the statutory auditor

HELPCODE Financial statement as of 12.31.2021

HELPCODE MEMBERS

Expense report of the monitoring activities and results

Introduction

During the 2021 financial year, as per Art. 30, par. 7 of the Code of the Service Sector, I monitored HELPCODE's compliance with its civic and solidarity goals, as well as its goals pertaining to social utility, with particular reference to the provisions of Articles 5, 6, 7 and 8 of the Code of the Service Sector.

This monitoring activity has been performed in line with the current legal framework and is especially focused on:

- Auditing the fiscal year exclusively or mainly as regards one or more activities of general interest as described by Article 5, par. 1, so as to ascertain their goals as civic, in solidarity or of social utility, in compliance with the specific rules governing the fiscal year, and, where applicable, verifying activities other than those indicated by Article 5, par. 1 of the Code of the Service Sector. These auditing activities must comply with what the Statutes state and with secondary and functional criteria as per Ministerial Decree 19.5.2021, n. 107;
- As regards fund-raising activities carried out during the period under examination, the respect of principles of truth, transparency and fairness in relationships with supporters and the general public. Said verification activities was carried out during the emission of the ministerial guidelines, as described by Article 7 of the Code of the Service Sector, on the basis of a comprehensive analysis of the existing rules and best practices currently in use;
- The pursuit of the non-profit nature of the organization must be guaranteed through assigning assets, including all components (revenues, income, receipts, or any type of income), to be used to perform statutory activities. The ban of distributing, even indirectly, earnings, surplus of operating funds, funds and reserves to founders, associates, workers and collaborators, administrators or any other members of the administrative bodies must be observed, taking into account the indices defined by Article 8, par. 3, letters a) to e), of the Service Sector Code.

Declaration of conformity of the financial statement with the guidelines as per Decree of July 4, 2019 of the Ministry of Labor and Social Policy

In accordance with Art. 30, par. 7 of the Code of the Service Sector, during the course of the 2021 fiscal year, I have performed the activity of auditing the HELPCODE financial statement to be in conformity with the guidelines for drafting financial statements, which were established for the Service Sector, and issued by the Ministry of Labor and Social Policy, with the Ministerial Decree of July 4, 2019, in accordance with what is provided for by Article 14 of the Service Sector Code.

HELPCODE has declared that it prepared its statement for the 2021 financial year in accordance with the aforementioned guidelines.

Considering the responsibilities of the Board of Directors, which drafts the financial statement according to the methods and deadlines provided for by corresponding norms, the statutory auditor has the responsibility of certifying that the financial statement is in line with the guidelines of the Ministry of Labor and Social Policy, as provided for by law.

The statutory auditor also has the responsibility of verifying if the contents of the financial statement appear clearly inconsistent with the data reported in the year-end report and/or with the information and data in its possession. To this end, I verified that the information contained in the financial statement faithfully represents the activity performed by the agency and that it is consistent with the requirements as provided for by the Ministerial Guidelines.

Responsibilities of the statutory auditor

On the basis of the activities performed, it is my responsibility to reach a conclusion and express my opinion on the conformity of the financial statement to the guidelines of the Ministry of Labor and Social Policy, as per Ministerial Decree of July 4, 2019. My work was performed in compliance with what is provided for in the principle of "International Standards on Assurance Engagement" (hereafter referred to as ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) and focused on limited assurance engagements. This principle requires the planning and performance of procedures in order to be relatively sure that the financial statement is free of serious mistakes. Therefore, my analysis was not as extensive as a full review as per ISAE 3000 Revised ("reasonable assurance engagement"), and as a consequence, it does not allow me to be sure that I am aware of all meaningful facts and circumstances that might be discovered by performing such an in-depth analysis.

The analysis done of the financial statement was based on my professional judgment, and included interviews prevalently with the staff working with HELPCODE ITALIA ONLUS, who were in charge of gathering the information included in the financial statement, as well as an analysis of documents, recalculations and other procedures aimed at gathering useful evidence.

I also verified the following aspects:

- conformity of the structure of the financial statement with respect to division in sections, as mentioned by the guidelines, paragraph 6;
- presence in the financial statement of information as described by specific

sub-sections explicitly provided for by the guidelines, par. 6, except for an adequate illustration of the reasons why specific information is not given;

- respect of the principles for drafting the financial statement, as per paragraph 5 of the guidelines, among which principles of relevance and completeness that could require the need to add information explicitly requested by the guidelines.
- comparison of economic-financial data and information included in the financial statement and data and information included in the annual report of HELPCODE ITALIA ONLUS as of December 31, 2021;
- an understanding of the processes that underlie the generation, collection and management of qualitative and quantitative information included in the financial statement, through interviews with the association's personnel in charge of drafting the financial statement. I also performed a limited analysis of documents with the goal of gathering information on the processes and procedures for gathering, aggregating, treating and transmitting data and information not of a financial nature to those in charge of writing the annual report.

Conclusion

On the basis of the work performed, no elements came to my attention that would make me think that the financial statement of HELPCODE ITALIA ONLUS related to the fiscal year ending on December 31, 2021, was not written in all of its significant aspects in conformity with what is required by Article 14 of the Code of the Service Sector, according to the guidelines issued by the Ministry of Labor and Social Policy with the Decree of July 4, 2019.

Statutory auditor



Maria Luisa Delcaldo
Milan, June 27, 2022



SUPPORT HELPCODE



WITH A DONATION

Children can change the world, but only if their rights are guaranteed and recognized by adults. Help us do it. With a single donation, you support our projects and give a voice to the most vulnerable. With a continuing donation, you help Helpcode to intervene quickly in emergency cases and create sustainable, efficient programs.

Every contribution is important. Donate now on
www.helpcode.org/dona-ora



SUPPORT AT A DISTANCE

Give voice to children's needs and build their future with support at a distance. With only 85 cents per day – 25 euros a month – you can support a child's future in the Democratic Republic of the Congo, Nepal, Cambodia and Mozambique. Guarantee their right to an education and the ability to grow up in a healthy family and a calm and trustworthy community.

If you want more details, call +39 010-5704843
or write to donatori@helpcode.org



WITH YOUR 5X1000

Donate your 5x1000 to Helpcode and bring a smile into the lives of many children growing up in difficult situations. Your signature and Helpcode's tax identification number: **95017350109**.

5x1000 is not a tax or another expense. It is a part of the taxes that are assigned in any case to charity agencies and non-profit organizations. This is not actually a donation: it costs you nothing, but for Helpcode it is indispensable to create projects and protect children's rights.



WITH YOUR LAST WILL AND TESTAMENT

With a bequest you can guarantee a future that today children don't have: the certainty of an education and becoming adults able to decide for their own lives.

For more information, write to donatori@helpcode.org
or call 010 5704843.

JOIN HELPCODE



COMPANIES

For over 20 years we have been working together with companies building lasting relationships of mutual benefit. Become our partner, help us defend the rights of children and get fiscal benefits and advantages for your company.

For more information, write to:
aziende@helpcode.org



SCHOOLS

We create teaching labs for schools that deal with key themes for educating students about sustainable development, putting children and adolescents at the center. Our teaching methods offer innovative ways to discover and learn, helping to understand oneself and the world through exploration, interaction and playing

For more information on Helpcode labs, write to:
scuola@helpcode.org



VOLUNTEERS

Do you want to be a leader of change and make the difference in the lives of many children? If the answer is yes, you are ready to become a Helpcode volunteer! Put your skills at the disposal of our community so that all children have the right to become adults and realize their own dreams.

To become a volunteer at Helpcode, write to:
volontari@helpcode.org



TEAM

Become a part of our team. Build with us a tomorrow that didn't exist yesterday for children all over the world.

Send your proposal for any kind of position by sending an email to
recruitment@helpcode.org



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