



**Support  
and  
Sustain  
Children**



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*Financial  
Statements &  
Annual Report  
2024*

# Associazione SUPPORT AND SUSTAIN CHILDREN Onlus

Registered Office: Via dei Tulipani, 7 - Verdellino (BG)

Fiscal Code No. 93047780163

Registered in the ONLUS Registry maintained by the Regional Revenue Agency of Lombardy

## Statement of Financial Position (mod. A)

| Assets | 2024 | 2023 |
|--------|------|------|
|--------|------|------|

|                                               |  |   |
|-----------------------------------------------|--|---|
| A) Membership fees or contributions still due |  | 0 |
|-----------------------------------------------|--|---|

### Non-current Assets

#### I - Intangible Assets

- 1) Incorporation and expansion costs
- 2) Development costs
- 3) Industrial patent rights and intellectual property rights
- 4) Concessions, licenses, trademarks, and similar rights
- 5) Goodwill
- 6) Assets under construction and advances
- 7) Others

|                         |   |   |
|-------------------------|---|---|
| Total Intangible Assets | 0 | 0 |
|-------------------------|---|---|

#### II - Tangible Assets

- 1) Land and buildings
- 2) Plant and machinery
- 3) Equipment
- 4) Other assets
- 5) Assets under construction and advances

|                       |       |     |
|-----------------------|-------|-----|
| Total Tangible Assets | 2.609 | 983 |
|-----------------------|-------|-----|

III - Financial Assets, with separate additional indication, for each item of receivables, of amounts collectible within the following fiscal year

- 1) Investments
- 2) Receivables
- 3) Other securities

|                        |   |   |
|------------------------|---|---|
| Total Financial Assets | 0 | 0 |
|------------------------|---|---|

|                           |              |            |
|---------------------------|--------------|------------|
| <b>Total Fixed Assets</b> | <b>2.609</b> | <b>983</b> |
|---------------------------|--------------|------------|

### C) Current Assets

#### I - Inventories

II - Receivables, with separate additional indication, for each item, of amounts collectible beyond the following fiscal year

- 1) From users and customers
- 2) From members and founders
- 3) From public entities
- 4) From private entities and contributions
- 5) From entities within the same association network
- 6) From other Third Sector entities

|                                                      |                |                |
|------------------------------------------------------|----------------|----------------|
| 7) From subsidiaries                                 |                |                |
| 8) From affiliated companies                         |                |                |
| 9) Tax receivables                                   |                |                |
| 10) From 5 per thousand tax allocation               |                |                |
| 11) Deferred tax assets                              |                |                |
| 12) From others                                      |                |                |
| <i>Total Receivables</i>                             | <i>0</i>       | <i>0</i>       |
| III - Financial assets not constituting fixed assets |                |                |
| 1) Investments in subsidiaries                       |                |                |
| 2) Investments in affiliated companies               |                |                |
| 3) Other securities                                  |                |                |
| <i>Total Financial Assets</i>                        | <i>0</i>       | <i>0</i>       |
| IV - Cash and cash equivalents                       |                |                |
| 1) Bank and postal deposits                          | 868.664        | 484.124        |
| 2) Checks                                            |                |                |
| 3) Cash on hand and valuables                        | 0              | 340            |
| <i>Total Cash and Cash Equivalents</i>               | <i>868.664</i> | <i>484.464</i> |
| <b>Total Current Assets</b>                          | <b>868.664</b> | <b>484.464</b> |
| <b>D) Accrued income and prepaid expenses</b>        |                |                |
| <b>Total Assets</b>                                  | <b>871.273</b> | <b>485.447</b> |

|                    |             |             |
|--------------------|-------------|-------------|
| <b>Liabilities</b> | <b>2024</b> | <b>2023</b> |
|--------------------|-------------|-------------|

**A) Net Assets**

|                                                            |                |                |
|------------------------------------------------------------|----------------|----------------|
| I - Endowment Fund                                         |                |                |
| II - Restricted Net Assets                                 |                |                |
| 1) Statutory reserves                                      |                |                |
| 2) Reserves restricted by decision of institutional bodies |                |                |
| 3) Reserves restricted by third parties                    |                |                |
| III - Unrestricted Net Assets                              |                |                |
| 1) Retained earnings or operating surplus                  | 472.733        | 281.204        |
| 2) Other reserves                                          |                |                |
| IV - Surplus/Deficit for the year                          | 370.924        | 191.529        |
| <b>Total Net Assets</b>                                    | <b>843.657</b> | <b>472.733</b> |

**B) Provisions for Risks and Charges**

|                                                               |          |          |
|---------------------------------------------------------------|----------|----------|
| 1) For employee severance indemnities and similar obligations |          |          |
| 2) For taxes                                                  |          |          |
| 3) Others                                                     |          |          |
| <b>Total Provisions for Risks and Charges</b>                 | <b>0</b> | <b>0</b> |

|                                          |          |          |
|------------------------------------------|----------|----------|
| <b>C) Employee Severance Indemnities</b> | <b>0</b> | <b>0</b> |
|------------------------------------------|----------|----------|

**D) Debts, with separate additional indication, for each item, of amounts payable beyond the following fiscal year**

- 1) Debts to banks
- 2) Debts to other financiers
- 3) Debts to members and founders for financing
- 4) Debts to entities within the same association network

|                                                       |                |                |
|-------------------------------------------------------|----------------|----------------|
| 5) Debts for conditional donations                    |                |                |
| 6) Advances received                                  |                |                |
| 7) Debts to suppliers                                 |                |                |
| <i>Debts payable within 12 months</i>                 | 17             |                |
| <i>Debts payable beyond 12 months</i>                 |                |                |
| 8) Debts to subsidiaries and affiliated companies     |                |                |
| 9) Tax liabilities                                    | 915            |                |
| 10) Debts to social security and welfare institutions | 1.304          |                |
| 11) Debts to employees and collaborators              | 4.758          |                |
| 12) Other debts                                       | 384            |                |
| <b>Total Debts</b>                                    | <b>7.378</b>   | <b>0</b>       |
| <b>E) Accrued liabilities and deferred income</b>     | <b>20.238</b>  | <b>12.714</b>  |
| <b>Total Liabilities</b>                              | <b>871.273</b> | <b>485.447</b> |

APPROVED ON

*The Acting President*  
Arianna MARTINI

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## Operating Statement – FY 2024 (mod. B)

| Costs and Charges                                      | 2024   | 2023   | Income and Revenue                                          | 2024    | 2023    |
|--------------------------------------------------------|--------|--------|-------------------------------------------------------------|---------|---------|
| <b>A) Expenses from Activities of General Interest</b> |        |        | <b>A) Income from Activities of General Interest</b>        |         |         |
|                                                        |        |        | 1) Membership fees and founders' contributions              | 80      | 110     |
| 1) Raw materials, consumables, and goods               | 517    | 9.973  | 2) Income from members for mutual activities                |         |         |
| 2) Services                                            | 99.300 | 53.817 | 3) Revenues from services and sales to members and founders |         |         |
|                                                        |        |        | 4) Donations                                                | 559.220 | 478.474 |
| 3) Use of third-party assets                           |        |        | 5) 5×1000 tax allocation income                             | 12.714  |         |
| 4) Personnele                                          |        |        | 6) Grants and contributions from private entities           | 28.101  |         |
|                                                        |        |        | 7) Income from services and sales to third parties          |         |         |
| 5) Depreciation                                        |        |        | 8) Grants from public entities                              |         |         |

|                                          |         |         |
|------------------------------------------|---------|---------|
| 6) Provisions for risks and charges      |         |         |
| 7) Other operating expenses              | 323.926 | 222.818 |
| 8) Opening inventories+A15:A19E23A16:A19 |         |         |
| Total                                    | 423.742 | 286.608 |

#### B) Costs and Expenses from Other Activities

|                                          |   |   |
|------------------------------------------|---|---|
| 1) Raw materials, consumables, and goods |   |   |
| 2) Services                              |   |   |
| 3) Use of third-party assets             |   |   |
| 4) Personnele                            |   |   |
| 5) Depreciation                          |   |   |
| 6) Provisions for risks and charges      |   |   |
| 7) Other operating expenses              |   |   |
| 8) Opening inventories                   |   |   |
| Total                                    | 0 | 0 |

#### C) Fundraising Activity Costs

|                                                |       |   |
|------------------------------------------------|-------|---|
| 1) Costs for regular fundraising activities    | 4.064 |   |
| 2) Costs for occasional fundraising activities |       |   |
| 3) Other expenses                              |       |   |
| Total                                          | 4.064 | 0 |

#### D) Financial and Asset Expenses

|                                     |   |   |
|-------------------------------------|---|---|
| 1) From bank accounts               |   |   |
| 2) On loans                         |   |   |
| 3) From real estate assets          |   |   |
| 4) From other capital assets        |   |   |
| 5) Provisions for risks and charges |   |   |
| 6) Other expenses                   |   |   |
| Total                               | 0 | 0 |

#### E) General Support Expenses

|                                          |        |        |
|------------------------------------------|--------|--------|
| 1) Raw materials, consumables, and goods |        |        |
| 2) Services                              | 74.189 | 59.651 |

|                                               |         |         |
|-----------------------------------------------|---------|---------|
| 9) Income from contracts with public entities |         |         |
| 10) Other income, proceeds, and revenues      | 5       |         |
| 11) Closing inventories                       |         |         |
| Total                                         | 600.120 | 478.584 |

**Surplus/Deficit from Activities of General Interest (+/-)** **176.378 191.976**

#### B) Income, Proceeds and Revenues from Other Activities

|                                                             |   |   |
|-------------------------------------------------------------|---|---|
| 1) Revenues from services and sales to members and founders |   |   |
| 2) Grants and contributions from private entities           |   |   |
| 3) Grants and contributions from private entities           |   |   |
| 4) Grants from public entities                              |   |   |
| 5) Income from contracts with public entities               |   |   |
| 6) Other income, proceeds and revenues                      |   |   |
| 7) Closing inventories                                      |   |   |
| Total                                                       | 0 | 0 |

**Surplus/Deficit from Other Activities (+/-)** **0 0**

#### C) Fundraising Income and Proceeds

|                                                  |         |         |
|--------------------------------------------------|---------|---------|
| 1) Income from regular fundraising activities    | 318.282 | 103.851 |
| 2) Income from occasional fundraising activities |         |         |
| 3) Other income                                  |         |         |
| Total                                            | 318.282 | 103.851 |

**Surplus/Deficit from Fundraising Activities** **314.218 103.851**

#### D) Financial and Asset Income

|                                     |        |       |
|-------------------------------------|--------|-------|
| 1) From bank accounts               | 14.808 | 8.922 |
| 2) From other financial investments |        |       |
| 3) From real estate assets          |        |       |
| 4) From other capital assets        |        |       |
| 5) Other income                     |        |       |
| Total                               | 14.808 | 8.922 |

**Surplus/Deficit from Financial and Asset Management Activities (+/-)** **14.808 8.922**

#### E) General Support Income

|                                   |  |  |
|-----------------------------------|--|--|
| 1) Income from Seconded Personnel |  |  |
| 2) Other General Support Income   |  |  |

|                                     |                |                |                                     |                        |
|-------------------------------------|----------------|----------------|-------------------------------------|------------------------|
| 3) Use of third-party assets        |                |                |                                     |                        |
| 4) Personnel                        | 53.124         | 53.160         |                                     |                        |
| 5) Depreciation                     | 368            | 109            |                                     |                        |
| 6) Provisions for risks and charges |                |                |                                     |                        |
| 5) Other expenses                   | 6.799          | 300            |                                     |                        |
| Total                               | 134.480        | 113.220        | Total                               | 0 0                    |
| <b>Total Expenses</b>               | <b>562.286</b> | <b>399.828</b> | <b>Total Revenues</b>               | <b>933.210 591.357</b> |
|                                     |                |                | Surplus/Deficit before Taxes (+/- ) | 370.924 191.529        |
|                                     |                |                | Taxes                               | 0 0                    |
|                                     |                |                | <b>Annual Surplus/Deficit (+/-)</b> | <b>370.924 191.529</b> |

Imputed Costs and Revenues

| Imputed Costs                          |   |   | Imputed Revenues                       |   |   |
|----------------------------------------|---|---|----------------------------------------|---|---|
| 1) From Activities of General Interest |   |   | 1) From Activities of General Interest |   |   |
| 2) From Other Activities               |   |   | 2) From Other Activities               |   |   |
| Total                                  | 0 | 0 | Total                                  | 0 | 0 |

APPROVED ON

The Acting President  
Arianna MARTINI

## **MISSION REPORT (form. C)**

### **Introduction**

The financial statements of Support And Sustain Children Onlus correspond to the records of the accounting books kept in accordance with regulations and have been prepared following the new financial reporting formats for Third Sector Entities as outlined in the Ministerial Decree of 5 March 2020.

The Financial Statement, as required by Article 13 of the Third Sector Code, is composed of the Balance Sheet, the Management Report, and the Mission Report. The Management Report is structured by operational areas, in compliance with current regulations, which require a distinction between general interest activities and other types of activities, as well as a report on public fundraising initiatives. Furthermore, it aims to provide greater transparency regarding how resources are acquired and used in the course of operations, in order to support more effective strategic and management planning.

Lastly, the financial statements were prepared using the accrual basis of accounting, taking into consideration the following:

- Paragraph 6 of Article 13 of the Third Sector Code requires that the administrative body documents the ancillary and instrumental nature of the "other" activities in the Mission Report;
- Paragraph 6 of Article 87 of the Code states that "non-commercial Third Sector entities conducting public fundraising initiatives must include within their financial statements a specific report clearly and transparently detailing the income and expenses related to each of those fundraising efforts."



## Part One: GENERAL INFORMATION ABOUT THE ENTITY

### Institutional Structure and Governance

The Association was established on 9 June 2015 through a private deed registered on 22 June 2015 with the Revenue Agency of Lecco under no. 1395, Series 3 Private Deeds. Pursuant to a resolution of the Extraordinary Assembly held on 18 July 2018, the new Bylaws were approved in order to align the Association with the requirements for Onlus entities under Legislative Decree 460/97.

The Association is regularly registered with the Onlus Registry maintained by the Regional Revenue Directorate of Lombardy.

The governing bodies of the Association are: the Members' Assembly, the Board of Directors, and the President.

The Members' Assembly:

- Is the sovereign body of the Association;
- All members who are up to date with their membership fees are entitled to attend;
- The Assembly is convened by the President at least once a year, or whenever deemed necessary, and is chaired by the President or, in his/her absence, by a member of the Board. A meeting can also be requested by at least one tenth of the members.

The Board of Directors:

- Holds the broadest powers for the ordinary and extraordinary administration of the Association;
- Is composed of no fewer than three members. Directors serve a three-year term and may be re-elected. The current Board of Directors is composed as follows:

MARTINI Arianna – President

COLOMBO Barbara Daniela – Vice President

POLITI Pietro – Director

MENGHINI Anna – Director

The President:

- Holds the legal representation of the association;

<sup>1</sup> 1 Registered on July 19, 2018, with the Italian Revenue Agency under No. 616, Series 3, Private Deeds.

- Convenes and chairs both the Assembly and the Board of Directors;
- In urgent cases, may exercise all powers of the Board, submitting the actions taken to it for subsequent ratification.

### ***Mission and Social Purpose***

The institutional mission of SSCh Onlus is to provide support and assistance to the hundreds of children and young people left orphaned or victimized by the decade-long Syrian conflict, by meeting their basic needs and building the conditions for their social and economic redemption, and the restoration of their denied dignity. It is the natural evolution of a humanitarian commitment born from the will of Arianna Martini, founder and President of the association. Every month, she travels to the field with her team to follow and document aid actions in support of children, orphans, the elderly, and families fleeing the war in Syria.

Drawing on experiences in Jordan, Iraq, Greece, the Balkans, and Romania, SSCh has leveraged its organizational capacity to bring relief and assistance not only to children — the primary recipients of SSCh's actions — but also to Syrian refugees and displaced people forced to flee and now living in informal refugee camps along the Turkish border. These are places marked by marginalization, poverty, degradation, and often 'invisible' to authorities and humanitarian organizations.

A distinctive feature of SSCh is its physical presence in the intervention areas. Every form of aid, support, and activity is documented during the monthly missions. There is continuous monitoring of local collaborator networks, proper allocation of resources, and the delivery of aid to beneficiaries. Every resource invested — whether from private donations or project grants — is meticulously tracked and accounted for.



The Association, in direct fulfillment of its institutional purposes, may carry out the following activities:

1. Social assistance for minors in conditions of poverty or social disadvantage due to economic, physical, health, or social reasons, through services such as home care, accompaniment, listening centers, provision of specialized support personnel, and psychological assistance;
2. Financial support and distribution of food and basic necessities to the above-mentioned individuals or family groups;
3. Economic support to individuals, families, and disadvantaged communities in developing countries, as well as support for development projects in the health, education, agriculture, and social sectors. This includes the shipment of food, clothing, and other essential goods to these communities;
4. Promoting agreements or collaborations with other non-profit organizations, associations, or entities pursuing similar goals and purposes.

## Our Team <sup>2</sup>

*“We are ordinary men and women, with jobs and families, and like everyone, we often feel we have little time to dedicate to good causes. But after witnessing firsthand the situation of children in refugee camps—lacking everything—we realized that any help is essential for them. Not only for their very survival, but also for us, for our community, and for our society.”*

Arianna Martini



**Arianna**, Founder and president of SSCh

“I have always looked for poetry in the world. Then I met the eyes and hands of the children who were victims of the war and I understood that my restlessness had found its way to her. I am the most exposed person because I am the one who leaves every month to reach the camp and check that everything is working, but I have a formidable team next to me who supports me at all times.”

<sup>2</sup> [www.supportandsustainchildren.org](http://www.supportandsustainchildren.org)



**Barbara Colombo** – Vice president and founding member of SSCh

"I started this adventure with Arianna Martini, in the wake of her strength and humanitarian passion. It was an opportunity to look beyond my family and my work, and open my eyes to the enormous tragedy of war and its innocent victims: children. Since then I have been an active part of this project."



**Luca Iacomelli** – Storyteller, Social communication SSCh

"I chose SSCh, among many associations, because it is always present in the field. I first became a supporter and then I was offered the opportunity to become part of the team as a volunteer. I decided to enthusiastically give my contribution by making my skills available, aware of the great work that goes into a humanitarian organisation."

Gestisci consenso



**Maruska Arrigoni** – Management of website and SSCh gadgets

"I have been part of SSCh since its inception. When I look into the eyes of the children we help, it hurts me that they are defenseless. Many are orphans or have parents who cannot provide for them because they have lost everything: home, job, family. My desire is to help those children and parents feel less helpless by restoring their dignity and hope."





**Margherita Dognini** – SSCh accounting management

"I have been friends with Arianna Martini for many years and have been in the association since its birth.  
I was struck by his going personally to bring help in areas where no one else or few others intervene, his direct contact with children, women, men and the elderly. From every trip he brings back stories, photos and thoughts that involve us, making us participants in a truly important project."



**Anna**, SSCh doctor.

Doctor of Support and Sustain Children.  
I am a young doctor from Bergamo. After graduation, five years ago, I enrolled in a Master in Tropical Medicine and International Health Cooperation: since then I have always alternated my work here, in Italy, with missions in developing countries, combining my profession with the great love for travel and humanitarian aid.



**Paolo Messina, Pietro Politi** – Photographers for SSCh

"We come from different professional experiences, but we found ourselves enthusiastically sharing the journey with SSCh. We document – each with their own style and sensitivity – the faces, the situations, the daily lives of people marginalized from the world due to a war that continues to rage against the defenseless and innocent. We are the eyes and memory of the team that goes on a mission every month bringing aid and support to the least of the least."





**Valentino**, Photographer for SSCh

For me, SSCH is family. Participating in missions and offering my contribution as a photographer is a deeply meaningful experience. Thanks to my images, those who support us can feel part of our mission, living and sharing every emotion, story and special moment of our work.



**Andrea**, Operative for SSCh

My name is Andrea Martini and I am a member of this humanitarian association that operates in Syria and southern Turkey, in Gaza and Madagascar. I had the opportunity to participate in missions in refugee camps, where I was able to see first-hand the difficulty of the situation and the commitment of our organization. I was deeply impressed by the work done, the professionalism and dedication of the volunteers, as well as the concrete projects we are carrying out to improve the lives of people in conditions of great vulnerability. It is an honor to be part of this reality and to contribute, as much as possible, to making the world a more just and supportive place. The enthusiasm for the work we do every day pushes me to continue to support and promote our initiatives.



## Part Two: SOCIAL REPORT

The Association has carried out a series of initiatives and projects, briefly described below, made possible also thanks to the support of volunteers and partner associations operating in the countries where the Association is active.<sup>3</sup>



### TURKEY – Informal refugee camp in the province of Adana



Turkey hosts more than half of the 6 million Syrians displaced by war. There are refugee camps funded by UNHCR and managed by AFAD, the Turkish government agency whose assistance programs, however, only cover the primary needs of about 300,000 Syrians. The most critical situation concerns those living outside official camps.

SSCh has been working for over 10 years in one of the informal camps that has emerged along the Turkish-Syrian border. These camps differ from the governmental ones due to the complete absence of humanitarian aid. Living conditions are unimaginable. SSCh is the only organization actively caring for these 'invisible' places, entering and operating directly on site.

The association supports over 900 households, totaling around 6,000 people, of whom 4,000 are minors. Among them, several hundred are orphans.

<sup>3</sup> For more detailed information and to view the photo gallery from the various missions, please visit the following page on our website: <https://www.supportandsustainchildren.org/le-nostre-missioni/>



SSCh takes on, every single day, the enormous challenges faced by those living in the camp under dire conditions. In this context, the emergencies are countless and all equally urgent. Dedicated resources and careful management of every single intervention are essential to ensure that refugees – especially children – can live in dignified conditions. To achieve this and ensure continuity, the organisation has activated projects across several key areas: food supply, medical care, support for cases of malnutrition and vulnerability, education, distribution of essential goods, and any other emergencies that may arise.

Highlights from the reporting year include:

- February: Distribution of 900 children's blankets to combat the winter cold;
- January to December: Every other month, distribution of between 800 and 900 food parcels to fight hunger among all families in the refugee camp;
- Monthly: Ongoing financial support for 130 orphaned households, each matched with an Italian donor;
- Every other month: Distribution of powdered milk in quantities adjusted to the number of newborns, to combat malnutrition among the most vulnerable;
- Three times a year: Free medical care and medication, delivered by a volunteer doctor travelling from Italy;
- Education: Ongoing maintenance of a School Tent, supply of educational materials and teaching programs, and coverage of the teacher's salary;
- Support: Economic assistance for a variable number of fragile or medically critical cases, ranging between 15 and 25 individuals.

## SYRIA



The Syrian civil war, which began on March 15, 2011, has forced over 6 million people to flee, with 4.5 million dispersed in areas lacking basic infrastructure and essential means of subsistence.

In this devastated country, SSCh has chosen to support two key projects: the Pediatric Clinic within the Bab Al Salam refugee camp, and the AMAN Project dedicated to women

left alone and unable to care for themselves and their children.



Key actions carried out:

- From March 2023 to summer 2023, following the earthquake that struck Syria and Turkey, SSCh launched emergency relief projects, including the distribution of tents, blankets, mattresses, gas stoves, food, water, and medical care for the affected population;
- From October 2022 to September 2023, full support was provided to the Pediatric Clinic located in the Bab Al Salam camp in northwestern Syria. As of October 2023, the clinic has expanded and moved to the Al Resala Camp. It now includes two doctors, one nurse, and a medical vehicle, all supported by SSCh, including the supply of medicines and structural costs;
- Creation and support of a dedicated HELP POINT, which serves as a central hub of assistance for the camp population, operating both as a logistical center for aid distribution and as a listening space to directly identify people's needs. A dedicated SSCh phone, managed by the field coordinator and promoted via social media and word of mouth, allows for the collection of alerts and requests for medical, food, and psychological support. A case management service is then activated to provide swift, coordinated, and personalized responses;
- AMAN Center – ESPERO Project  
Among the many victims of war in a country ravaged for more than a decade, women left alone—often survivors of abuse, violence, and harassment—are among the most vulnerable. They need a strong network of social protection and psychological support to regain confidence and achieve self-sufficiency. The AMAN Project provides shelter, care, and empowerment to 280 women, 360 girls, and 90 children, through programs focused on socialization, education, and pathways to employment. Through this initiative, SSCh indirectly supports over 1,400 households.

### **MADAGASCAR – Madaproject, One drop at a time**

In Madagascar, 75% of the population lives on less than \$2 a day. Infrastructure is lacking. Political instability and a weak healthcare system exacerbate the situation. The current drought has caused a severe food crisis, affecting millions of people—one million children suffer from acute malnutrition. Since October 2023, we have been providing access to safe drinking water, our top priority. In the near future, we aim to build water infrastructure and promote sustainable agricultural practices.

The actions identified by SSCh (in an area in the south of the island) aim to respond to both the immediate and long-term needs of the population, addressing the direct consequences of the drought as well as the structural challenges linked to poverty and food insecurity.



- **Distribution of Safe Drinking Water**

The distribution of safe drinking water is crucial to address the immediate emergency caused by the drought. With regular access to clean water, communities can meet their daily hydration and hygiene needs, reducing the risk of waterborne diseases. Mobile water tanks will be strategically placed across four villages, ensuring constant access to clean and safe water for drinking, cooking, and other household needs.

- **Construction of Water Infrastructure**

The construction of water infrastructure, such as wells and water canalization systems, is essential to ensure sustainable access to safe drinking water in the long term. Building wells in areas most affected by drought will allow communities to draw from underground water reserves, reducing dependence on surface water sources that are vulnerable to rainfall shortages. Installing water canalization systems will also enable the irrigation of agricultural crops, thereby enhancing food security and diversifying income sources for the communities involved.

- **Promotion of Sustainable Agricultural Practices**

The promotion of sustainable agricultural practices such as agroecology and soil conservation is fundamental to addressing the structural causes of the food crisis. These practices aim to reduce dependency on limited natural resources and improve crop resilience to climate change. Through collaboration with local and international partners, agricultural methodologies that support biodiversity, soil fertility, and water resource conservation will be introduced.

Training and technical assistance will be provided to the communities to effectively implement these practices, thereby improving agricultural productivity, food security, and environmental sustainability in the long term.

## **Actions Implemented in 2024**

### January 2024 – Syria and Turkey

- Distribution of food parcels to 400 families in need, including people with disabilities and orphans.
- Launch of a support plan for orphans in Syria, despite bureaucratic obstacles to accessing the intervention areas.

### March 2024 – Syria and Turkey

- Expansion of the “Rainbow Tent”, an educational space for children in refugee camps.
- Provision of school kits and powdered milk for malnourished infants.
- Expansion of the pediatric clinic in Syria, with the addition of a medical car to reach isolated patients.
- Ongoing support for over 100 orphan families in Syria affected by the 2023 earthquake.

### April 2024 – Madagascar

- Implementation of water harvesting techniques to collect and store rainwater in four villages severely affected by drought.
- Weekly water distribution by tanker trucks to ensure minimum access for the most vulnerable families.
- Distribution of tons of rice to combat malnutrition.

### June 2024 – Syria and Turkey

- Expansion of the Al-Resala pediatric clinic, now operating with two doctors and one nurse.
- Activation of the medical car for home healthcare in remote areas.
- Distribution of food parcels and powdered milk to 900 refugee families in the Turkish camp, and economic support vouchers for 130 orphan households.
- Organization of a seaside recreation day for children from war-affected areas.

### August 2024 – Syria and Turkey

- Distribution of food parcels to 900 families and powdered milk for malnourished children in the refugee camp in Turkey.
- Strengthening of the economic support program for vulnerable families.

### October 2024 – Syria and Turkey

- Distribution of school kits to 200 families in refugee camps and war-affected areas.
- Support to female engineers in the AMAN project, promoting their education and employment.
- Monitoring of children's conditions in Turkish refugee camps and distribution of vouchers for the purchase of essential goods.

### November 2024 – Madagascar

- Expansion of water harvesting techniques, involving the local population in managing the collected water resources.
- Distribution of water and rice in the most remote villages and provision of medical assistance to struggling communities.

- Obtaining permits for the future construction of a well, with the aim of ensuring more stable water access.



## Achieved Results

- Over 10,000 people assisted with food and medical aid.
- Pediatric clinic operational in Syria, with a medical vehicle to reach children in critical condition.
- Educational support provided to hundreds of children through the distribution of school kits and enhancement of the “Rainbow Tent”.
- Improved access to water in Madagascar through water harvesting techniques and weekly distribution of drinking water.
- Active women's empowerment projects, including training and the launch of sustainable economic activities for women.

## Challenges Faced

- Difficulty accessing intervention areas in Syria due to bureaucratic permits and political tensions.
- Adverse weather conditions in Madagascar, which complicated transportation and water resource collection.
- Need for more structured funding to ensure continuity of health and education projects.

## Testimonials and Stories

- Nezar (Syria): An orphaned child who finally received proper medical care after months of waiting, thanks to the pediatric clinic.
- Zeno (Turkey): A Syrian refugee who was able to return to school after receiving support for his father's tailoring business.
- Susan and her sister (Syria): After the 2023 earthquake, they are now receiving treatment to walk again and regain their independence.

## Outlook for 2025



- Construction of a well in Madagascar, to reduce dependence on water harvesting techniques.
- Expansion of educational centers in refugee camps, to ensure more stable access to education for displaced children.
- Strengthening of the pediatric clinic in Syria, with new equipment and specialized personnel.
- Implementation of the projects developed by the 15 female engineers during the ESPERO program, supporting their entry into the workforce and the improvement of local infrastructure.
- Greater focus on fundraising, to ensure the long-term sustainability of the projects.

## Part Three: Notes to the Financial Statements

### *Intangible Fixed Assets*

Intangible fixed assets are recorded at purchase cost, including directly attributable ancillary charges.

As of 31/12/2024, there are no intangible fixed assets.

### *Tangible Fixed Assets*

Tangible fixed assets are recorded in the financial statements at purchase cost, including directly attributable ancillary charges.

| Descrizione        | Valore al<br>31/12/2023 | Incrementi | Decrementi | Valore al<br>31/12/2024 |
|--------------------|-------------------------|------------|------------|-------------------------|
| Attrezzature       | -                       | 1.994      |            | 1.994                   |
| Macchine d'Ufficio | 1.092                   |            |            | 1.092                   |
| Impianti generici  | -                       |            |            | -                       |
| Mobili ed arredi   | -                       |            |            | -                       |
| <b>Totali</b>      | <b>1.092</b>            |            |            | <b>3.086</b>            |

They have been depreciated on a straight-line basis, using rates that reflect their remaining useful life and taking into account physical wear and tear.

In the first year of use, depreciation rates were reduced by 50%.

Assets with a unit cost of less than €516.46 were depreciated at a rate of 100%.

| Descrizione        | Costo Storico | Ammortamento<br>annuale | Fondo<br>Ammortamento | Valore Contabile |
|--------------------|---------------|-------------------------|-----------------------|------------------|
| Attrezzature       | 1.994         | 150                     | 150                   | 1.844            |
| Macchine d'Ufficio | 1.092         | 218                     | 327                   | 765              |
| Impianti generici  | -             |                         |                       | 0                |
| Mobili ed arredi   | -             |                         |                       | 0                |
| <b>Totali</b>      | <b>3.086</b>  | <b>368</b>              | <b>477</b>            | <b>2.609</b>     |

### **Receivables**

Receivables are stated at their estimated realizable value.

As of 31 December 2024, no receivables are recorded.

### **Cash and Cash Equivalents**

| Descrizione            | Valore al<br>31/12/2023 | Valore al<br>31/12/2024 |
|------------------------|-------------------------|-------------------------|
| Credit Agricole c/c n. | 483.329                 | 867.855                 |
| Paypal/carte prepagate | 794                     | 809                     |
| Denaro in cassa        | 340                     | 0                       |
| <b>Totali</b>          | <b>484.464</b>          | <b>868.664</b>          |

### **Net Assets**

The net assets consist exclusively of unrestricted funds, meaning they are not subject to restrictions imposed by third-party donors. They correspond to the operating surpluses/deficits accumulated over previous years.

### **Liabilities**

| Descrizione                             | Valore al<br>31/12/2023 | Incrementi | Decrementi | Valore al<br>31/12/2024 |
|-----------------------------------------|-------------------------|------------|------------|-------------------------|
| Banche                                  | 0                       |            |            | 0                       |
| Altri finanziatori                      | 0                       |            |            | 0                       |
| Associati e fondatori per finanziamenti | 0                       |            |            | 0                       |
| Enti della stessa rete associativa      | 0                       |            |            | 0                       |
| Erogazioni liberali condizionate        | 0                       |            |            | 0                       |
| Acconti                                 | 0                       |            |            | 0                       |
| Fornitori                               | 0                       | 17         |            | 17                      |
| Imprese controllate e collegate         | 0                       |            |            | 0                       |
| Tributari                               | 0                       | 915        |            | 915                     |

|                            |          |       |              |
|----------------------------|----------|-------|--------------|
| Previdenziali              | 0        | 1.304 | 1.304        |
| Dipendenti e collaboratori | 0        | 4.758 | 4.758        |
| Altri                      | 0        | 384   | 384          |
| <b>Totali</b>              | <b>0</b> |       | <b>7.378</b> |

Liabilities are stated at their nominal value.

#### Accrued Expenses and Deferred Income

| Descrizione      | Valore al<br>31/12/2023 | Valore al<br>31/12/2024 |
|------------------|-------------------------|-------------------------|
| Ratei passivi    | 0                       | 0                       |
| Risconti passivi | 12.714                  | 20.238                  |
| <b>Totali</b>    | <b>12.714</b>           | <b>20.238</b>           |

Under the item "Deferred Income" are recorded portions of revenues that have been suspended and deferred to future periods, as the related expenses have not yet been incurred. These refer to:

2023 "Cinque per Mille" (Five per Thousand) contribution € 20.238 <sup>4</sup>

#### ***SSCh considers transparency a fundamental principle of its humanitarian work.***

*It's a matter of trust — a donor's right to know and verify how their financial support is being used by the organization.*

*For SSCh, it is a duty to share how, where, and when resources are used, documenting step by step its missions, projects, and the aid delivered to beneficiaries.*

*This is achieved through constant communication on social media, as well as tools like the official website and regular newsletters sent to those who choose to subscribe and stay informed.*

*Finally, SSCh ensures full transparency by making its institutional documents and annual financial reports publicly accessible.*

APPROVATO IL 04 aprile 2025

IL PRESIDENTE

<sup>4</sup> The "Cinque per Mille" contribution for the 2023 financial year was credited on 27/12/2024. Since it will be spent and accounted for in 2025, it has been correctly deferred in accordance with accounting principles.