

This is a translation into English of the statutory auditor's report on the financial statements of the Association issued in French and it is provided solely for the convenience of English-speaking users.

This statutory auditor's report includes information required by French law, such as the verification of the management report and other documents provided to the members.

This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

Fédération Handicap International

Year ended December 31, 2019

Statutory auditor's report on the combined financial statements

ERNST & YOUNG et Autres

Fédération Handicap International

Year ended December 31, 2019

Statutory auditor's report on the combined financial statements

To the Annual General Meeting of Fédération Handicap International,

Opinion

In compliance with the engagement entrusted to us by your Annual General Meeting, we have audited the accompanying combined financial statements of Fédération Handicap International for the year ended December 31, 2019. These consolidated financial statements were approved by the Board of Directors, on June 10, 2020 on the basis of the elements available at that date, in the evolving context of the health crisis related to Covid-19.

In our opinion, the combined financial statements give a true and fair view of the assets and liabilities and of the financial position of the Association as at December 31, 2019 and of the results of its operations for the year then ended in accordance with French accounting principles.

Basis for Opinion

■ Audit Framework

We conducted our audit in accordance with professional standards applicable in France. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the Statutory Auditor's Responsibilities for the Audit of the Combined Financial Statements section of our report.

■ Independence

We conducted our audit engagement in compliance with independence rules applicable to us, for the period from January 1, 2019 to the date of our report and specifically we did not provide any prohibited non-audit services referred to in the French Code of Ethics (Code de déontologie) for statutory auditors.

Justification of Assessments

In accordance with the requirements of Articles L.823-9 and R.823-7 of the French Commercial Code (Code de commerce) relating to the justification of our assessments, we inform you of the assessments that, in our professional judgment, were of most significance in our audit of the financial statements of the current period.

These matters were addressed in the context of our audit of the combined financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on specific items of the combined financial statements.

As part of our assessment of the accounting principles followed by your Association, we have verified that the information contained in the terms and conditions applied to prepare the annual use-of-funds statement described in Note "Accounting rules and methods applicable to the use-of-funds statement" to the combined financial statements is correct, that such terms and conditions comply with the preparation bases described in the Notes to the combined financial statements and that they were correctly applied.

Specific Verifications

We have also performed, in accordance with professional standards applicable in France, the specific verifications required by laws and regulations of the information given in the Group's management report of the Board of Directors. Regarding the events that occurred and the elements known after the date of approval of the consolidated financial statements relating to the effects of the Covid-19 crisis, Management has informed us that such events and elements will be communicated to the annual general meeting called to decide on these financial statements.

We have no matters to report as to its fair presentation and its consistency with the combined financial statements.

Responsibilities of Management and Those Charged with Governance for the Combined Financial Statements

Management is responsible for the preparation and fair presentation of the combined financial statements in accordance with French accounting principles and for such internal control as management determines is necessary to enable the preparation of combined financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the combined financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is expected to liquidate the Company or to cease operations.

The combined financial statements were approved by the Board of Directors.

Statutory Auditor's Responsibilities for the Audit of the Combined Financial Statements

Our role is to issue a report on the combined financial statements. Our objective is to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these combined financial statements.

As specified in Article L.823-10-1 of the French Commercial Code (Code de commerce), our statutory audit does not include assurance on the viability of the Company or the quality of management of the affairs of the Company.

As part of an audit conducted in accordance with professional standards applicable in France, the statutory auditor exercises professional judgment throughout the audit and furthermore:

- ▶ Identifies and assesses the risks of material misstatement of the combined financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence considered to be sufficient and appropriate to provide a basis for his opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ▶ Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- ▶ Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in the combined financial statements.
- ▶ Assesses the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. This assessment is based on the audit evidence obtained up to the date of his audit report. However, future events or conditions may cause the Company to cease to continue as a going concern. If the statutory auditor concludes that a material uncertainty exists, there is a requirement to draw attention in the audit report to the related disclosures in the combined financial statements or, if such disclosures are not provided or inadequate, to modify the opinion expressed therein.
- ▶ Evaluates the overall presentation of the combined financial statements and assesses whether these statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Obtains sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the combination to express an opinion on the combined financial statements. The statutory auditor is responsible for the direction, supervision and performance of the audit of the combined financial statements and for the opinion expressed on these combined financial statements.

Lyon, June 12, 2020

The Statutory Auditor
French original signed by
ERNST & YOUNG et Autres

Lionel Denjean



FEDERAL NETWORK HANDICAP INTERNATIONAL

**Annual financial statements
as at December 31, 2019**

BILAN

Balance Sheet - Assets

<i>Headings</i>	<i>Gross</i>	<i>Dépréciation</i>	<i>31/12/2019</i>	<i>31/12/2018</i>
Intangible fixed assets				
Concessions, patents and similar rights	2.092.211	1.740.576	351.635	523.742
Goodwill	12.958		12.958	12.958
Other intangible fixed assets				
Fixed assets in progress	883.032		883.032	391.406
Payments on account				
Tangible fixed assets				
Land	1.400.000		1.400.000	1.400.000
Buildings	7.451.894	2.463.287	4.988.607	5.341.547
Technical equipment, machinery and tooling	2.894.318	1.644.963	1.249.354	806.999
Other tangible fixed assets	13.597.566	8.445.978	5.151.587	6.182.545
Fixed assets in progress	415.397		415.397	891.828
Payments on account	245.067		245.067	27.453
Financial fixed assets				
Investments assets				
Other investments	100.150		100.150	100.650
Invest. & amounts due from related receivables				
Capitalised securities				
Other capitalised securities	510.181		510.181	500.000
Loans				
Other financial fixed assets	705.549	650	704.899	745.885
Fixed assets	30.308.321	14.295.455	16.012.866	16.925.013
Inventories of raw materials	750.043	2.341	747.702	679.504
Inventories				
Inventories and work in progress				
Inventories of end products	73.296	3.848	69.448	133.391
Inventories of goods	2.037		2.037	2.678
Payments on account on orders	250.244		250.244	409.461
Client receivables and related accounts	1.216.868	21.318	1.195.551	1.215.466
Other receivables	13.813.276		13.813.276	10.510.077
Institutional donor	15.378.396		15.378.396	30.773.947
Mission advances	12.407.018		12.407.018	13.030.954
Marketable securities	1.006.907		1.006.907	1.006.907
Cash at bank and in hand	45.466.063		45.466.063	38.305.320
Prepayments	1.772.007		1.772.007	1.182.983
Current assets	92.136.156	27.507	92.108.649	97.250.688
Premium on redemption of bonds				
Unrealised exchange losses	358.844		358.844	348.451
TOTAL ASSETS	122.803.321	14.322.962	108.480.359	114.524.152

Balance Sheet - Capital, reserves and liabilities

Headings	31/12/2019	31/12/2018
Restricted reserves		
Funding capital with right of recovery		
General reserve	6.098	6.098
Restricted and unused funds raised from the public	25.353.630	26.668.653
Other reserves	214.534	245.181
Retained net income	3.020.480	3.110.104
Net income for the period	1.046.179	(1.595.348)
Investments grants	3.205.057	4.090.105
Provisions required by law		
Capital and reserves	32.845.979	32.524.793
Funds allocated to social missions	919.518	387.061
Restricted funds	919.518	387.061
Provisions for risks	2.286.823	1.956.996
Provisions for charges	831.405	722.736
Provisions for risks and charges	3.118.228	2.679.732
Loans and debt with banks and credit institutions	3.324.790	4.260.983
Misc. loans and financial liabilities	30.195	14.246
Payments on account received on orders in progress		
Suppliers and trade payables	4.462.698	6.222.746
Tax and social security liabilities	8.344.549	6.462.396
Debt on fixed assets and attached accounts		128.842
Other liabilities	10.577.839	8.477.555
Institutional donor	43.305.357	52.622.131
Accruals and deferred income	1.185.750	552.024
Current liabilities	71.231.177	78.740.922
Unrealised exchange gains	365.457	191.643
TOTAL LIABILITIES	108.480.359	114.524.152

Comparative income statement

Headings	National	International	31/12/2019	31/12/2018
Donations, legacies and solidarity	54.635.138		54.635.138	50.570.059
Funding from publics sources (grants)	83.410.206	56.495.509	139.905.715	118.786.587
Private institutional funding	13.112.172		13.112.172	10.743.778
Total contributions and grants	151.157.516	56.495.509	207.653.025	180.100.424
Own stock production			(48.382)	117.346
Own production capitalised			171.067	166.484
Operating grants			148.672	260.244
Write back of provisions and depreciation, transfer of charges			808.170	1.362.014
Other operating income			8.241.029	7.126.703
Operating income			216.973.580	189.133.215
Purchase of goods (including custom duties)				
Changes in inventory				
Purchase of raw materials and other supplies (incl. customs duties)			883.434	1.043.396
Changes in inventory			(83.417)	(44.051)
Other purchases and external expenses			72.328.574	66.483.396
Taxes and similar expenses			2.369.272	1.886.004
Wages, salaries			72.007.218	62.449.528
Social security charges			18.305.742	17.189.621
Fixed asset depreciation			3.038.870	2.665.407
Provisions on current assets			18.824	5.763
Provisions for risks and charges			1.206.974	843.088
Other operating expenses			44.564.709	38.098.093
Operating expenses			214.640.199	190.620.246
Net operating income / expense			2.333.381	(1.487.031)
Financial income from investments				
Income from other investments securities and from receivables related to fixed assets				1.466
Other financial interest			89.211	73.612
Write back of provisions, transfer of charges				
Exchange gains			498.938	810.891
Net income on sale of marketable securities				
Financial income			588.149	885.969
Provision			650	
Interest and assimilated expenses			115.175	141.282
Loss on exchange rates			787.520	602.263
Net cost on sale of marketable securities				
Financial expenses			903.346	743.546
Net financial income / expense			(315.197)	142.423
Income before tax			2.018.184	(1.344.608)

COMPARATIVE INCOME STATEMENT (CONT.)

<i>Headings</i>	<i>31/12/2019</i>	<i>31/12/2018</i>
Exceptional income from ordinary operations	25.853	71.769
Exceptional income from capital transactions	19.328	31.077
Write back of provisions and transfer of charges		
Exceptional income	45.180	102.846
Exceptional expenses from ordinary operations	155.552	285.115
Exceptional expenses from capital transactions	129.924	97.103
exceptional increase in provisions and depreciation	13.460	
Exceptional expenses	298.936	382.218
Net exceptional income / expense	-253.756	-279.372
+ Carry over of restricted funds not used from previous years	387.061	595.594
- commitments on restricted funds	919.519	387.061
Income taxes	185.792	179.901
Total income	217.993.970	190.717.624
Total expense	216.947.791	192.312.972
Net income	1.046.179	-1.595.348

VALUATION OF CONTRIBUTIONS IN KIND

	2019	2018	Variation
Goods gifted	43.917	55.441	-11.524
Services gifted	9.837.739	3.533.795	6.303.944
Voluntary work	103.259	95.087	8.172
PRODUITS	9.984.916	3.684.323	6.300.593
	2019	2018	Variation
Goods gifted	43.917	55.441	-11.524
Services provided free of charge	14.622		14.622
Services gifted	9.823.117	3.533.795	6.289.322
Voluntary work	103.259	95.087	8.172
CHARGES	9.984.916	3.684.323	6.300.593

Presentation of the HI Network

An international aid mission

Handicap International is an independent and impartial aid and development organisation working in situations of poverty and exclusion, conflict and disaster. It works alongside people with disabilities and vulnerable populations, taking action and bearing witness in order to respond to their essential needs, improve their living conditions and promote respect for their dignity and fundamental rights.

Handicap International was co-laureate of the Nobel Peace Prize in 1997 for its work on the International Campaign to Ban Landmines. Since 1999, we have had consultative status with the United Nations.

In 2008, we were awarded the Nansen prize in recognition of the work carried out by our deminers on our mines projects in South Lebanon.

In 2011, our organisation received the Conrad H. Hilton Humanitarian Prize for our actions in support of people with disabilities living in situations of poverty, exclusion, conflict and natural disasters.

Handicap International's structure as a Federation and national associations is unique in the humanitarian sphere and places it in a perfect position to mobilise human and financial resources for a common cause: fighting the injustices done to the most vulnerable among us.

HI Federal Network

Created in 2009, the federal network is made up of the Federation and eight national associations. HI Institute have been created and integrated in the federal network in 2015.

The Federation ensures the network's cohesion, the coherency of its action and its global strategy, and it implements social missions common to the federal network.

All the national associations assume similar roles and responsibilities, including contributing towards the development of actions in the field by mobilising the resources required, representing the network in its host country and taking part as members in the Federation's governance bodies.

The national association members of the network are, in order of their creation: France (1982, founding association), Belgium(1986), Switzerland (1996), Luxembourg (1997), Germany (1998), United Kingdom (1999), Canada (2003) and the United States (2006).

Each member association is represented within the Federation's General Assembly which elects the federal Board of Trustees.

This federal network enables HI to develop and diversify:

- its financial, institutional and private funding sources;
- its human resources, by recruiting expatriate volunteers and salaried staff;
- its technical skills, by bringing in new know-how.

The Handicap International movement becomes Humanity & Inclusion

On the occasion of its 35th anniversary, Handicap International changed its name to Humanity & Inclusion. This new name is based on the affirmation of a central value for our organization, the value of humanity. It also expresses the ambition that has motivated our actions for 35 years: the inclusion of people with disabilities and vulnerable populations, too often left behind.

Our vision

Outraged by the injustice faced by people with disabilities and vulnerable populations, we aspire to a world of solidarity and inclusion, enriched by our differences, where everyone can live in dignity.

Our mission

HI is an independent and impartial aid organization working in situations of poverty and exclusion, conflict and disaster. We work alongside people with disabilities and vulnerable populations, taking action and bearing witness in order to respond to their essential needs, improve their living conditions and promote respect for their dignity and fundamental rights.

The way it works

It acts in emergencies, post emergencies, reconstruction and in development. Wherever possible, Handicap International works in partnership with local associations and the authorities of the countries in which it operates.

The beneficiaries

In 61 countries, HI works with populations exposed to the risk of disease, violence or incapacitating accidents. It works with vulnerable populations and in particular people with disabilities and people living with chronic debilitating diseases. It works with refugees and disaster victims and with populations exposed to the danger of weapons, munitions or explosive ordinance.

Our Values**Humanity**

Our work is based on the value of humanity. We include everyone without exception and champion each individual's right to dignity. Respect, benevolence and humility guide our work.

Inclusion

We advocate inclusion and participation for everyone, upholding diversity, fairness and individual choices. We value difference.

Commitment

We are resolute and bold in our commitment to developing tailored, pragmatic and innovative solutions. We take action and rally those around us to fight injustice.

Integrity

We work in an independent, professional, selfless and transparent manner

Significant accounts events for the year

✓ Termination indemnities for national staff :

In recent years, HI has implemented a proactive human resources policy, and the 2016-2025 strategy aims to strengthen it, positioning us as an employer of choice among international solidarity players. We want to attract and retain talent.

The deployment of this policy has resulted, among other things, in an increase in the average length of employment contracts, particularly for national staff contracts in our countries of operation.

This is why we started in 2019, to account for 1.6M€ of termination indemnities due to national staff for all contracts ending after 2019.

Events after the balance sheet date

The measures of constraints decided by all our countries of intervention in the fight against the health crisis linked to the Coronavirus have led us to reduce or even stop some of our activities. Wherever conditions allow, our teams are adapting their activities to fight the pandemic. Intervention methods are being reviewed and new projects are being created. Our watchword is to prevent the spread of the virus and to act on the effects of this crisis, with essential attention to the most vulnerable people, who are among the poorest and most excluded in our countries of intervention.

To date, the consequences on the financial health of our association are difficult to predict, given the uncertainties weighing on our volume of activities, and on the impact of this crisis on our private and public financial resources.

In addition, due to the limited movement of people and the implementation of confinement in France and Belgium, we have generalized for a temporary preventive period teleworking for our employees with remote access to our servers and videoconferencing system for remote meetings. We have therefore set up the system of partial unemployment as of 23/03/2020 in France and 30/03/2020 in Belgium.

In view of the date of these events, which have no direct overriding link with the situation at the close of the 2019 financial year, we have prepared the financial statements on the basis of the information available at the closing date without taking into account, in the valuation of our assets and liabilities, the potential long-term impacts related to these events.

However, given the context described above, it is possible that negative effects may affect our business and cash flow in the short term in 2020. For this reason, we have already activated all of the aid measures available to us in order to preserve our resources as best we can, in accordance with the principle of prudence.

Scope and method of combination of the financial statements

The following national associations are included in the combination:

- Handicap International Federation
- Handicap International France
- Handicap International Germany
- Handicap International Canada
- Handicap International Luxembourg
- Handicap International UK
- Handicap International Switzerland
- Handicap International Belgium
- Handicap International USA
- Institute Switzerland

The separate accounts of each national association have been audited by their respective auditors.

The Handicap International national associations are international aid organisations.

Their object is as follows:

«Helping people in need or with disabilities, irrespective of their nature or cause, in France or throughout the world. It also included in the organisation's object is taking any action to prevent disability in the medical, scientific, social, technical and legal fields.

The organisation may decide to give humanitarian, material or financial aid to other aid organisations, French or non-French, which work toward shared initiatives for carrying out multi-disciplinary programs.

Finally, the organisation may report or make public any situation that breaches human rights. It can also support any similar initiative coming from another organisation."

Combination consists of:

- Conversion of the financial statements

The exchange rate for the balance sheet is the « Banque de France » on 31th December 2019.

The exchange rate for the income statement is the average annual InfoEuro rate on the 31th December 2019.

- Adding together the separate accounts of all the entities
- Eliminating inter-entity transactions,
- Making sure that the year-end accounting entries made by the various entities are consistent, and conform to the French "Plan comptable" accounting system used in the Handicap International Federation financial statements.

The principles adopted for adjusting the differences arising from the different ways of recording inter-entity income and expenditure transactions in their accounts are as follows:

- Expenditure transferred by one national association but not recorded by the other, in part or in whole, is recorded as part of combined expenditure,
- Income passed over by one national association and not recorded by the other, is recorded as part of combined income,
- For funding passed over by non-French national associations for programs run by the Federation, observing the prudence principle, the following adjustment method is used:
- where the Federation recognises and assigns a lower amount of funding, the difference in the expense in the non-French national association is adjusted,
- Where the non-French national association has assigned and passed over funding lower than that recorded by the federation, the difference in income recorded by the federation is adjusted.

The Federation's mission

The Federation is tasked by its members – exclusively, on behalf of the whole federal network – with the operational implementation of international aid projects; lobbying and political initiatives at the international level; preparation of the medium-term strategy; and preparation of common guidelines and operating instructions.

Member Associations' mission

The National Associations represent Handicap International in their home countries and assist in achieving the objectives of the federal network. They mobilise the financial, technical and human resources for the benefit of the programs being run by the Federation. They also contribute to raising public awareness of Handicap International and boosting its image through public relations initiatives and awareness campaigns for the general public, and they relay the values and positions taken by the federal network.

Accounting principles and valuation methods

All these adjustments derive from divergences arising on combining the income and expenditure and, as a result, do not have a significant impact on combined net income.

The separate non-French national association accounts are prepared in accordance with the provisions of the laws and regulations applicable in each country and in line with the principles applied by the Federation, a French entity.

In order to adhere to these principles, we have adjusted the €245 thousand investment grant built up by the Luxembourg National Association to fund the purchase of premises, since it had no identified grant as a basis.

The annual accounts for the year ended have been prepared and presented in accordance with the following accounting rules, in accordance with the principle of prudence and the independence of financial years and assuming the continuity of operations:

- PCG 2014, Regulation ANC 2014-03 updated by regulation ANC 2016-7 of 4 November 2016,
- Adaptations provided for by regulation CRC 99-01 concerning the methods of drawing up the annual accounts of associations.

The combined accounts are stated in Euro.

The main methods used are as follows:

(a) Intangible assets

These comprise mainly software stated at acquisition or production cost.

They are amortised using the straight-line method over three years.

Intangible assets include the HIZY project of the French National Association for an amount of €359K.

(b) Tangible assets

Tangible assets are valued at acquisition cost (purchase price and cost of accessories, excluding fixed asset acquisition expenses), or at market value if the assets have been donated to the organisation free of charge.

Depreciation charges are calculated on a straight line basis over the asset's expected useful life:

Buildings	6 to 40 years
Fixtures and fittings	2 to 20 years
Head Office plant and equipment	3 to 5 years
Motor vehicles	3 to 5 years
Furniture and electrical equipment	4 to 10 years
Audiovisual equipment	3 to 5 years
IT equipment	3 to 7 years

For the investments made by the Federation for the programs, the threshold for capitalisation is set at €1500 per investment.

Since January 2019, the investment threshold for the Lyon and Brussels headquarters is identical to that of the programmes, i.e. €1,500 per investment.

The premises acquired in 2001 by the Luxembourg national association are depreciated on the straight line basis over 25 years.

The purchase of Handicap International's new premises was integrated into tangible fixed assets at 1st June 2014 for a total amount of €8 m, of which €6.6m is recorded in the "construction" category and €1.4million in the "field" category. The purchase of the building has been financed by a bank loan of €8 million.

At end of December, 2019, the net book value of this category "building" is M€4.8 to Handicap International Network.

The renovation works linked to the purchase of the building are also integrated into tangible fixed assets for the amount of M€3.2. These works have been financed by a bank loan of €3.2 million.

74 % of this amount is integrated into the category "fixtures & fittings costs" for M€ 2.36 with a net book value of M€1.63 at the end of December, 2019.

In November 2017, an early repayment of M€2.40 was done to reduce the term of the loan and thus the interest on the loan to be repaid.

(c) Financial fixed assets

This item is made up of the deposits and securities paid by:

-Handicap International's Head Office for an amount of K €112

-Handicap International's programmes abroad for the amount of K€593

In 2018, Federation Hi subscribed a capitalization contract invested in 100% in euro funds, for a total amount of K €500with CARDIF insurance company. This investment meets the organization conservative investment policy and offered in 2019, a higher interest rate than the usual investments (DAT, booklet accounts and interest-bearing accounts).

This item also includes K€100 related to the creation in 2017 of SAS Agora Digitale.

(d) Inventory

The gross cost of finished goods and supplies is made up of the purchase price and incidental costs.

Inventories of finished goods, goods for resale and materials are valued at the last known purchase price. Given the low evolution of purchase price, this method is close to the one consisting in valuating inventories at weighted average cost.

Page

The inventory is mainly made of an emergency kits' inventory of K €554 in 2019.

If necessary, a provision is raised against inventory to reflect its current value at the balance sheet date.

There is an exception to this rule for inventories of supplies and materials for shelters provided by the association. The shelters are intended to be transferred to beneficiaries at the end of the project, so that neither ownership nor use will revert to the association.

Furthermore, these shelters are wholly financed by institutional funding providers. As a result, all the expenditure for these buildings is recorded as an expense and the related funding as income.

(e) Receivables and payables

This line is made up of receivables and payables in respect of institutional donors, customers, suppliers and other third parties.

Receivables are stated at face value.

A provision for loss of value is raised if their realisable value is lower than their book value.

➤ This line also includes cash advances allowed to missions abroad.

As a result, the total of the heading "**Mission Advances**" is made up of the total cash for all programs at the balance sheet date.

Although this line is made up of the cash held by each mission, the amounts will not be returned to the HI head office, but will be wholly used up on future authorised expenditure at the missions.

The presentation of this balance sheet line therefore reflects the fact that the amounts are not available to the HANDICAP INTERNATIONAL head office.

➤ For foreign currency transactions, the following conversion method is used:

- Transfers made abroad are converted at the exchange rate applied by the bank.
- A change in valuation is applied with all foreign currency expenses and income being converted at the InforEuro rate for the month in which the expense was incurred.

Foreign currency receivables and payables at the balance sheet date are translated at rates applicable at that date.

The resulting exchange difference is recorded under the heading « exchange difference ».

A provision for risks is raised against unrealized currency translation losses

(f) Funding

This is made up of grants from public and private institutional donors and allocated for running social missions.

A funding agreement is set up between Handicap International and the institutional donor providing the funds, setting out a reference period (less than, equal to, or greater than one year), the activities to be funded and the requirements for evidencing the expenditure incurred in carrying out these activities.

The proportion of the funding to be recognised as income for the year is calculated:

- Either from the funding report if this has been completed before the accounts are finalised. In this case, the amount to be recognised as income is determined by documented expenses.
- Or by an evaluation of "justifiable" expenses incurred in the reference period, if the financial report has not been completed before the accounts are finalised. This particularly occurs with funding spanning more than one year.

Since some funding applications take a relatively long time to process, it may happen that although confirmation of funding has been received, this confirmation is not in writing (the signature of a funding contract or funding approval signed by the institutional donor).

In this case, the funding is recognised as income receivable, but a provision for risks for the same amount is raised and recognised as an expense for the period.

Finally, funding received during the year but not used is recorded as a liability on the balance sheet, reflecting either the obligation to repay the funding agency when the agreement reaches maturity or the fact that the expenditure is being carried over to the following year.

(g) Investment grants

This line is made up of funding received and used for acquiring social mission fixed assets, so it is not recognised as operating income.

These grants are recognised through the income statement at the same time as the depreciation of the assets to Which They recounts.

This profit is partly entered as operating revenue which offsets the corresponding amortisation and partly as exceptional revenue which offsets the exceptional charge entered for sold or outgoing fixed assets that have not been completely amortised.

(h) Restricted Funds

This heading in the liabilities section records, at year end, funding designated by donors, sponsors or legatees that has not yet been used in accordance with attached conditions.

If, during a particular financial year, HI receives funds that are designated by the donor for use on specific program activities, and if the funds are not used by the balance sheet date, the income created by these funds is cancelled out by an expense for the same amount in the income statement, allocated to "restricted funds".

The use of these funds in the following years then generates income in the income statement for the relevant year of the amount actually used up and reduces the "Designated Funds" line in the balance sheet by the same amount.

Public or private sector institutional funding grants received but not entirely used up by the balance sheet date are recorded in the heading "Institutional donors" in the liabilities section of the balance sheet.

The organization is not considered as finally entitled to the funds until they have been expended and documented in accordance with the terms of the funding contract governing the relationship between the organization and the institutional donor.

Otherwise, the funds are repayable to the institutional donor.

(i) Tax treatment

The various Handicap International national associations have not-for-profit status and their operating net income is not taxable.

However, following tax directives that appeared in 1998 and following the study carried out by the French tax authorities on the activities carried out by the French national association, some of its ancillary income has been liable to tax on commercial profits from the 2000 financial year. Tax on these taxable profits is recorded as an expense and amounts to €161.528 in 2019.

On the other side, the Federation is subject to furniture capital income for an amount of €13.012 in 2019.

(j) Valuation of donations in kind

In accordance with the new French accounting requirements for not-for-profit organisations, donations in kind are recorded at the bottom of the income statement under specific headings.

These contributions totalled €9.984.916 for the financial year.

Contributions for poster campaigns and public relations expenses (radio and TV adverts), provided free of charge to the organisation and not recorded in the accounts, and amounted to €1.232.794.

The amount of valuations still linked to poster campaigns but not valued in our accounts amounts to €1.538.444 (no invoices).

They are comparable to financing because of their volume and their impact for the association.

(k) Legacies receivable

The total of recorded legacies are those which are effectively cashed at the year end, whether €8.181.657.

The total of legacies accepted and authorised but not received at the year-end was €2.801.842 and €204.373 at life assurance for the National Association France.

On the prudence principle, these legacies have not been recorded in the accounts and will only be recorded when received.

(l) Provisions for risks and charges

Provisions for risks and charges were assessed on estimated known risks at the balance sheet date.

Concerning the 781K€ of write-backs of provisions for liabilities and charges this year, 677K€ of write-backs were used and 104K€ of unused write-backs.

(m) Off-balance sheet commitments

Only significant off-balance-sheet commitments are set out below, relating mainly to Handicap International France and to the Federation.

- Commitments given:
 - The estimate of accrued employee-related liabilities for local staff termination payment entitlements in programs at the balance sheet date to the federation Handicap International (Lyon), which will become payable if the programs are closed down, comes to K€ 5.510.
 - Retirement provision entitlements for employees serving at head office at the year-end were estimated at K€373 for the Federation and K€62 for Handicap International France. This commitment has not been recognised in the form of a provision.

The assumptions used for calculating it are as follows:

- **economic assumptions**
 - voluntary departures
 - discount rate: 1.1%
 - annual salary increases: 1%
 - employer social security contributions: 45%
 - age on retirement:
 - a. for employees aged 45 or under, retirement age is 67
 - b. for employees aged over 45, retirement age is 62
- **demographic assumptions**
 - staff turnover rate:
 - a. For employees aged under 50, the average turnover rates by staff category is used.
 - b. For employees aged 50 or over, a 0% staff turnover rate is used.
 - life expectancy table:

- a. For employees aged 60 or under, the INSEE French statistics office life expectancy table is used,
- b. For employees aged over 60, 100%.

- Commitments received:

- Loan for the purchase of the building: the repayment is guaranteed by the following securities taken by separate deeds:
 - Guarantee of the Rhône Department up to 1 955 274.60€
 - Guarantee from the City of Lyon up to 977 637.30€
- Loan for the works on the building: the repayment is guaranteed by the following securities taken by separate deeds:
 - Guarantee of the Rhône Department up to 1 346 735.82€
 - Guarantee from the City of Lyon up to 673 367.91€
- In 2018, the Paris office lease was renewed on behalf of Handicap International Federation. As such, the Federation received a guarantee from the LCL for an amount of 208,244€.
- In 2019, the Federation received 2 pre-financing guarantees from LCL for an amount of €46,296.11 and €45,832.94 for Burkina Faso. Subsidy contracts financed by the Italian Cooperation.

The commitments set out above do not include the commitments of the whole French network of Handicap International included in the scope of consolidation. This information relates to personnel of Handicap International France and the Federation only.

Appendice

FIXED ASSETS

Headings	Begin. of the year	Contribution ANB/COB	Acquisitions
Other intangible fixed assets	2.486.045		563.948
Intangible fixed assets in progress			
Land	1.400.000		
Buildings on lease land	7.451.894		
Tech. installations, industrial machinery	2.161.493		1.102.595
General installations, fitting and misc.	3.365.607		26.143
Transport equipment	7.606.916		713.466
Office and computer equipment and furniture	2.289.199		146.301
Other tangible fixed assets	695.074		54.021
Tangible fixed assets in progress	891.828		349.612
Payments on account	27.453		353.711
TANGIBLE FIXED ASSETS	25.889.463		2.745.849
Shareholding investments			
Other shareholding investments	100.650		
Other long term investments			
loans and other financial fixed assets	1.245.885		646.921
FINANCIAL FIXED ASSETS	1.346.535		646.921
GENERAL TOTAL	29.722.042		3.956.718

Headings	Disposals by transfer	Transfer, obsolesc.	Gross at year-end	Legal reevaluations
Other intangible fixed assets	56.433	5.359	2.988.201	
Land			1.400.000	
Buildings on lease land			7.451.894	
Tech. installations, industrial machinery		369.770	2.894.318	
General installations, fitting and misc.		2.300	3.389.450	
Transport equipment		1.083.581	7.236.801	
Office and computer equipment and furniture		127.266	2.308.234	
Other tangible fixed assets		86.015	663.080	
Tangible fixed assets in progress	826.043		415.397	
Payments on account	136.097		245.067	
TANGIBLE FIXED ASSETS	962.140	1.668.932	26.004.241	
Shareholding investments				
Other shareholding investments		500	100.150	
Other long term investments				
Loans and other financial fixed assets		677.076	1.215.730	
Financial fixed assets		677.576	1.315.880	
GENERAL TOTAL	1.018.573	2.351.866	30.308.321	

DEPRECIATION

<i>Headings</i>	<i>Begin. of year</i>	<i>Increase in prov.</i>	<i>Write back of Prov.</i>	<i>Provisions at year-end</i>
Other intangible fixed assets	1.557.938	187.997	5.359	1.740.576
Land				
Building on owned ground				
Building on lease land	2.110.347	352.940		2.463.287
Buildings, general installations				
Technical instal. and industry machinery	1.354.494	651.346	360.877	1.644.963
General installations, fitting and misc.	1.006.082	189.652	2.300	1.193.434
Transport equipment	4.549.485	1.302.770	972.993	4.879.261
Office and computer equipment, furniture	1.671.249	263.948	114.180	1.821.017
Other tangible fixed assets	547.436	91.101	86.271	552.267
TOTAL TANGIBLE FIXED ASSETS	11.239.092	2.851.757	1.536.620	12.554.229
OVERALL TOTAL	12.797.030	3.039.754	1.541.979	14.294.804

Provisions recorded in the balance sheet

<i>Headings</i>	<i>Begin of the year</i>	<i>Increase in provisions</i>	<i>Write back of provisions</i>	<i>Provisions at year-end</i>
Provisions for litigation				
Provisions for guarantees given to clients				
Provisions for forward market losses				
Provisions for fines and penalties				
Provisions for exchange rate losses	348.451	358.844	348.451	358.844
Provisions for pensions and similar obligations				
Tax provisions				
Provisions for renewal of fixed assets				
Provisions for major repairs				
Prov. for social security contrib. and tax				
Other provisions for risk and charges	2.331.281	861.387	433.283	2.759.385
Provisions for risks and charges	2.679.732	1.220.231	781.734	3.118.228
Provisions on intangible fixed assets				
Provisions on tangible fixed assets				
Provisions on equity method investments				
Provisions on investments in affiliates				
Provisions on other financial fixed assets		650		650
Provisions on inventories and work in progress	6.385		196	6.189
Provisions on customer receivables	26.989	18.824	24.495	21.318
Provisions on other receivables				
Provisions for impairments	33.375	19.474	24.691	28.157
General total	2.713.107	1.239.705	806.425	3.146.386
Including increases and write backs				
Ordinary		1.225.797	808.170	
Financial		650		
Exceptional		13.460		

CHANGES IN CAPITAL AND RESERVES

FEDERATION FUNDS	At year-beginning	Increase	Reduction	At year-end
Associative project	26.668.653		3.919.175	22.749.478
Restricted and unused funds raised from the public		2.604.153		2.604.153
General reserve	6.098			6.098
Other reserves	245.181		30.648	214.533
Retained net income	3.110.104		89.623	3.020.481
Net income for the period	-1.595.348	1.046.179	-1.595.348	1.046.179
TOTAL CAPITAL AND RESERVES	28.434.688	3.650.332	2.444.098	29.640.922
Investment grants	4.090.105	-601.021	284.026	3.205.057
TOTAL FEDERATION FUNDS	32.524.793	3.049.310	2.728.124	32.845.979

CHANGES IN INVESTMENT GRANTS

	At year-beginning	Increase	Reduction	At year-end
Mission grants	9.680.431	1.066.175	1.171.538	9.575.068
Other grants				
TOTAL GRANTS	9.680.431	1.066.175	1.171.538	9.575.068
(-) Share transferred to Income Statement	5.590.324	1.667.196	887.511	6.370.009
NET GRANTS	4.090.107	-601.021	284.026	3.205.059

CHANGES IN RESTRICTED FUNDS

	At year-beginning	Increase	Reduction	At year-end
Madagascar		47.242		47.242
Cambodia	88.107	448.490	88.107	448.490
Yemen		142.984		142.984
Mozambique		20.469		20.469
Laos		56.615		56.615
Burkina Faso - Niger		17.823		17.823
Kenya		23.429		23.429
Mali		25.516		25.516
Nepal		56.575		56.575
Indonesia	79.054		79.054	
Ethiopie	26.187		26.187	
Pakistan	11.370		11.370	
Syrian crisis	29.741		29.741	
Project Maternal and Child Health	92.230	32.965	92.230	32.965
Project Education	6.183		6.183	
Project Inclusive Education	1.689		1.689	
Project Hizy	25.000		25.000	
Project EFI (China and Turkey)	20.000		20.000	
Project Printing 3D prostheses	7.500		7.500	
Other Technical dpt. Projects		47.411		47.411
TOTAL RESTRICTED FUNDS	387.061	919.519	387.061	919.519

Receivables and payables statement

<i>Receivables statement</i>	<i>Total</i>	<i>Up to 1 year</i>	<i>Over 1 year</i>
Investment & amounts from related receivables			
Loans			
Other financial fixed assets	1.215.730		1.215.730
Bad or disputed debts	7.150	7.150	
Other customer receivables	1.209.718	1.209.718	
Institutional donor	15.378.396	15.378.396	
Staff and related accounts	45.344	45.344	
Social security and other social organisations	25.809	25.809	
Government - Income taxes	3.372	3.372	
Government - Value added tax	6.243	6.243	
Government - Taxes, levies and dues			
Government- Others	40.000	40.000	
Group and affiliate organisations	6.102	6.102	
Sundry Debtors	27.398.053	27.398.053	
Prepaid expenses	1.772.007	1.772.007	
General total	47.107.924	45.892.194	1.215.730

<i>Payables statement</i>	<i>Total</i>	<i>Up to 1 year</i>	<i>1 year to 5 years</i>	<i>Over 5 years</i>
Convertible bond loans				
Other bond loans				
Borrowings up to one year at outset				
Borrowings over one year at outset	3.302.010	956.396	2.345.614	
Misc. loans and financial liabilities	52.974	52.974		
Suppliers and related accounts	4.462.698	4.462.698		
Staff and related accounts	4.070.141	4.070.141		
Social security and other social organisations	3.768.722	3.768.722		
Government - Income taxes				
Government - Value added tax	44.398	44.398		
Government - Guarantees				
Government - taxes, levies and dues	461.288	461.288		
Institutional donor	43.305.357	43.305.357		
Group and affiliate organisations	2.439	2.439		
Other liabilities	10.575.400	10.575.400		
Stock lending liabilities				
Accrual and deferred income	1.185.750	1.185.750		
General Total	71.231.177	68.885.563	2.345.614	
Loans subscribed during the financial year				
Loans paid-off during the financial year				

ACCRUED EXPENSES

AMOUNT OF ACCRUED EXPENSES IN THE FOLOWING BALANCE SHEET ITEMS	Amount
Loans and debts with banks and credit institutions	22.779
Misc. loans and financial liabilities	
Suppliers and trade payables	1.469.149
Clients, credit notes to be made out	
Tax and social liabilities	5.550.677
Debts on fixed assets and related accounts	
Liquid assets, accrued expenses	
Other liabilities	7.775.160
GENERAL TOTAL	14.817.766

PREPAYMENTS AND DEFERRED INCOME

HEADINGS	Expenses	Income
Prepayments and deferred income	1.772.007	1.185.750

ACCRUED INCOME

HEADINGS	Amount
Suppliers – credit notes to be received	226.093
Clients – to be invoiced	266
Tax and social liabilities	
Interest receivable to receive	
Other accrued income	3.755.573
GENERAL TOTAL	3.981.932

FINANCIAL INCOME AND EXPENDITURE

FINANCIAL EXPENSES	31/12/2019	31/12/2018
Increase in provisions and depreciation		
- Provisions for impairment of investment receivables	650	
- Provisions for financial risks and charges		
- Provisions for depreciation of on financial fixed assets		
- Loss on receivables linked to investment		
Interest and similar expenses		
- Interest on borrowing	114.016	140.134
- Bank interest	1.159	1.148
- Loss on affiliate receivables		
Exchange losses	787.520	602.263
Net expense of marketable securities disposals		
TOTAL	903.346	743.546

FINANCIAL INCOME	31/12/2019	31/12/2018
Income from other financial fixed assets		
- Interest on bank accounts	89.041	73.612
- Income from investment securities	170	1.466
- Income from loans		
Reversal of provisions and transfer of charges		
- Reversal of provisions for financial risks and charges		
- Reversal of provisions for impairment on marketable securities		
- Reversal of provisions for impairment on financial fixed assets		
Exchange gains	498.938	810.891
Net proceeds of sale of marketable securities		
TOTAL	588.149	885.969

EXCEPTIONAL INCOME AND EXPENDITURE

EXCEPTIONAL EXPENSES	31/12/2019	31/12/2018
On ordinary operations		
- Funding brought forward from previous years	127.556	100.604
- Transfer to HIB		
- Other exceptional expenses on ordinary operations	27.996	184.511
- Irrecoverable receivables		
- Exceptional charges on restructuring		
On capital transactions :		
- Net book value of asset disposals	129.924	97.103
Provisions for exceptional risks and charges	13.460	
TOTAL	298.936	382.218

EXCEPTIONAL INCOME	31/12/2019	31/12/2018
On ordinary operations :		
- Funding brought forward from previous years	4.452	9.316
- Income brought forward from previous years		
- Other exceptional income on ordinary operations	21.401	62.453
On capital transactions :		
- Proceed on disposal of fixed assets	19.328	31.077
- Investment grants transferred to Income statement		
Write back on provisions for exceptional risks and charges		
TOTAL	45.180	102.846

DISTRIBUTION OF ASSOCIATION 'S STAFF - HI FEDERAL NETWORK 2019

By salaried staff, we mean all staff with an employment contract and paid directly by the headquarters of the association

By staff made available, we mean temporary staff and staff who have been seconded or loaned by the association

Average number of employees	2019
Head Office staff :	425,6
Handicap International head office salaried staff	420,5
International salaried staff assigned to head office	5,2
Missions staff :	410,4
Volunteers assigned to programmes	7,2
Salaried staff assigned to programmes	63,9
International salaried staff assigned to programmes	339,3
TOTAL	836,0

These staff averages are calculated in equivalent full time rate

Statement of utilisation of funds
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Statement of Utilisation of Funds - 2019

in thousands EUR

USES OF FUNDS	Current Year uses – income statement (1)	Allocation by use of resources raised from the public in the current year (3)	RESOURCES	Resources raised in the current year – income statement (2)	Record of resources raised from the public and used in the current year (4)
			NON-DESIGNATED, UNUSED RESOURCES RAISED FROM THE PUBLIC IN PREVIOUS PERIODS BROUGHT FORWARD AT THE START OF THE PERIOD		8.871,6
1- SOCIAL MISSIONS	180.292,7	31.340,4	1- RESOURCES RAISED FROM THE GENERAL PUBLIC	52.868,4	52.868,4
1.1. Carried out at national level	9.244,5	4.794,6	1.1. Donations and legacies received	52.000,4	52.000,4
			- Non-restricted lifetime donations	36.362,1	
			- Restricted lifetime donations	7.456,6	
			- Non-restricted legacies and other donations	8.175,0	
			- Restricted legacies and other donations	6,7	
1.2. Carried out abroad	171.048,1	26.545,9	1.2. Other income raised by public appeal	868,1	868,1
2- FUNDRAISING EXPENSES	19.914,0	16.201,1			
2.1. Fundraising expenses - general public	15.974,3				
2.2. &	3.939,7				
2.3. Fundraising expenses - other private funds					
3- ADMINISTRATIVE COSTS	12.815,9	1.481,3	2- OTHER PRIVATE FUNDS	20.343,6	
			3- GRANTS AND OTHER PUBLIC SUBSIDIES	140.444,3	
			4. OTHER INCOME	3.148,1	
1- STATEMENT	213.022,5	49.022,9	TOTAL CURRENT PERIOD INCOMING RESOURCES RECORDED THROUGH THE INCOME STATEMENT	216.804,5	
II- CHARGES TO PROVISIONS	3.005,7		II- PROVISIONS WRITTEN BACK	802,4	
III- COMMITMENTS TO BE FULFILLED FROM DESIGNATED RESOURCES	919,5		III- UNUTILISED PRIOR PERIOD DESIGNATED RESOURCES BROUGHT FORWARD	387,1	
			CHANGE IN DEDICATED FUNDS RAISED FROM THE PUBLIC (see schedule of restricted funds)		-264,2
IV- RESOURCES SURPLUS FOR THE PERIOD	1.046,2		V- RESOURCES DEFICIT FOR THE PERIOD		
V - OVERALL TOTAL	217.994,0		VI - OVERALL TOTAL	217.994,0	61.475,8
V- Proportion of gross fixed assets for the period financed from resources raised from the general public		1.328,7			
VI- Reversal of amortisation charges on fixed assets financed from resources raised from the general public since adoption of the new regulations		-981,5			
VII- Reversal of amortisation charges on fixed assets financed from resources raised from the general public since adoption of the new regulations		49.370,1	VI- Total uses financed by resources raised from the general public		-49.370,1
			BALANCE OF RESOURCES RAISED FROM THE GENERAL PUBLIC NOT USED AND NOT DESIGNATED AT THE PERIOD END		12.105,8
VALUATION OF DONATIONS IN KIND					
Social missions work	5.763,5		Voluntary work	103,3	
Fundraising expenses	2.703,2		Services gifted	9.823,4	
Administrative costs and other expenses	1.518,2		Goods gifted	58,2	
Total	9.984,9		Total	9.984,9	

2019- HI NETWORK

Valuation of Contributions in kind (in thousand euros)

USES - VALUATION OF CONTRIBUTION IN KIND	2019	2018
SOCIAL MISSIONS	5.763,5	774,4
Carried out abroad	58,1	42,2
Operational spending	58,1	42,2
Contributions in kind	0,0	26,8
Voluntary staff	58,1	15,4
Human resources and technical support	0,0	0,0
Voluntary staff	0,0	0,0
Carried out at National level	5.705,4	732,2
Contributions in kind	23,9	19,7
Free rental of material/vehicles	0,0	0,3
Free services contributions	5.681,5	712,2
Voluntary staff	0,0	0,0
Free staff secondment	0,0	0,0
FUNDRAISING EXPENSES	2.687,0	1.324,8
Costs of fundraising to the general public	2.687,0	1.241,2
Fund-raising costs	108,3	13,1
Free services contributions	100,0	0,0
Voluntary staff	8,3	13,1
Costs incurred by other types of appeal	2.578,7	1.228,1
Contributions in kind	0,2	2,5
Free services contributions	2.557,1	1.210,1
Free rental of material/vehicles	0,0	0,0
Voluntary staff	21,4	15,5
Fund raising expenses - for grants and other public subsidies	0,0	83,6
Free services contributions	0,0	73,2
Free staff secondment	0,0	10,4
Free rental of material/vehicles	0,0	0,0
ADMINISTRATIVE COSTS	1.534,4	1.585,1
Information and communication costs	310,3	1.215,6
Contributions in kind	20,1	1.215,6
Free services contributions	276,7	0,0
Voluntary staff		
General services and overheads	1.224,1	369,5
Contributions in kind	14,1	6,5
Free services contributions	1.208,1	312,0
Voluntary staff	1,9	51,1
TOTAL USES	9.984,9	3.684,3

REVENUES - VALUATION OF CONTRIBUTIONS IN KIND	2019	2018
Voluntary contributions in kind	8.677,8	1.268,2
Voluntary gift	74,3	0,0
Voluntary contributions - public organizations	0,0	0,0
Voluntary contributions - private organizations	1.232,8	2.416,1
TOTAL FUNDS	9.984,9	3.684,3

Accounting principles and policies used in preparing the statement of utilisation of funds

1. The Statement of Utilisation of Funds and the headings used

The Statement of Utilisation of Funds (CER) combines all uses and sources of funds of the HI Network that relate to program activities carried out abroad, as well as at national level, in the countries of the associations constituting the HI network. It is prepared in accordance with French regulations on supervising activities involving raising funds from the general public (decree number 92-1011 of 17/9/92), and in accordance with the French accounting standards body ruling CRC 2008-12, which lays down the new accounting rules applicable to the Statement of Utilisation of Funds with effect from the 2009 financial year, and until 12/31/2019. Indeed, as of January 1, 2020, the association will apply the new 2018-06 regulation. Changes and impacts are currently being analysed.

It is prepared in accordance with the French system of accounts for not-for-profit associations and foundations, which recommends that a provision for expenses should be raised, for the amount of resources restricted to programs that are unutilised at the balance sheet date. The existence of this provision manifests the organisation's obligation to use these funds in accordance with the commitments made to the donors.

The combined Statement of Utilisation of Funds is prepared by the French federal entity, from each federal entity's cost accounting data. Where the accounting practices of non-French entities differ from those of accounting practice generally accepted in France, adjustments are made to ensure overall consistency. This is particularly the case for funds managed by the Belgian National Association.

The Boards of Trustee of Handicap International France and the HI Federation decided on the evolution of the methods of presentation and evaluation of the CER 2019 during the meetings of 9 June 2020 for the Board of HI France and 10 June 2020 for the Board of the HI Federation.

Adjustments to the rules for establishing the CER 2019 :

- Ressources and costs from solidarity trade was classified in the CER in resources collected from the public and cost of fundraising to the general public. Revenues and costs generated by solidarity trade activities are now classified in the CER under the heading "Other private funds" on the one hand and under the heading "Fundraising expenses - other private funds" on the other hand. These amounts are €3.06 million for revenue and €1.7 million for expenses at 31.12.2019.
- The rules for the analytical allocation of overheads have been revised and better justified.
- The rules for the allocation of the "administrative cost contribution" provided by institutional donors have been revised.
- The share of financial income generated by funds from public generosity (17 k€) has been restated and classified from "Other income" to "Resources raised from the general public".

2. Content of the Utilisations column

2.1. Allocation of direct costs

The total of each of the headings contained in the Utilisation of Funds Statement is made up of the costs that cost accounting allocates directly to them. This is done at the time the transactions are recorded in the financial accounts.

For this purpose, the organisation's cost accounts in particular allow to allocate any transaction to a budget line (or cost centre), whether it be income or expenditure. The classification used identifies the various activities carried out by the organisation, particularly field programs and projects, and links each item of expenditure to its funding line, so providing an audit trail of the utilisation of funds donated by institutional donors, and also any other funds restricted to specific activities.

2.2. Apportionment of personnel costs

Each heading also includes the personnel remuneration cost relating to each activity: employees of the head office of each network entity, expatriates (employees and volunteers) and also national personnel recruited in the various countries.

The basis of apportionment, for head office personnel, is the time spent on each activity, in combination with their job functions. The apportionment formulas thus set are applied to salary costs, including employer social security contributions on them, as part of payroll preparation. For expatriate personnel (employees and volunteers), apportionment to each program is made on the basis of mission time spent in the field, applying an average cost per month of presence on each program, in conjunction with expatriate contract administration.

2.3. Overhead apportionment

These expenses are made up of all external expenses of a general nature incurred by the HI network entities, linked with office occupancy like premises expenses, telecommunications, general insurance, IT expenses, administrative supplies and consumables, and amortisation of fixed assets. These costs do not include personnel expenses.

By their nature, these expenses cannot be directly allocated to particular activities. This is why the total for these expenses is apportioned between the various activities (program activities, fund raising and general administration), on the basis of the time spent by personnel on the various activities.

The total for overhead expenses of €3.42 million is split as follows:

- €1.46 million (43%) on management and support services for field operations,
- €0.05 million (1%) on HI foundation,
- €0.36 million (10%) on the development of education operations and the international campaign against anti-personnel mines and cluster bombs,
- €0.67 million (20%) on fundraising activities,
- €0.88 million (26%) on administrative expenses.

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2.4. Program activities

2.4.1. Resources utilised by program activities abroad, adding up €171.05 million, and are composed of:

- €155.78 million in direct expenses incurred in field operations,
- €14.11 million in mission management expenses,
- €1.16 million in exceptional costs and other expenses.

The expenses of missions abroad include:

- Management of operational activities, mission follow-up for a total of €3.86 million,
- recruiting expatriate staff, staff administration, continuous training and retraining on departure, amounting to €2.15 million,
- Technical coordination and support services (accounting, logistics), adding up €8.11 million.

Exceptional expenses and charges relate to work in the field totalling €1.16 million, mainly composed by :

- 748 k€ thousand in foreign exchange losses due to foreign exchange market fluctuations and the depreciation of national currencies. These exchange losses are offset by exchange gains of 896 k€, giving a net impact of (+148k€). HI is naturally exposed to foreign exchange effects through the structure of its resources (institutional fundings in foreign currencies) and its expenses (58 currencies used in the implementation of missions abroad).
- 210 k€ thousand in expenditure incurred in closing down projects.

2.4.2. Program activities carried out at the national level (by federation headquarter and network national associations) adding up €9.25 million include, among others:

- the Hizy website, resulting from the digitalization of the magazine "Déclic, familles et handicaps",
- the international campaign against anti-personnel mines and cluster bombs,
- the advocacy to reduce the impact of explosive weapons in populated areas (EWIPA),
- the initiatives by the HI network for raising awareness and support for the rights and social inclusion of persons with disabilities,
- the HI Foundation, in charge of ethical issues, positioning and sharing experiences and finally, projects for researching and developing new initiatives, and for capitalising on this know-how.

Indeed, expenses incurred in educational and development work, which are in accordance with the organisation's object and the definition of HI network's social mission, are categorised as "Program activities". This is particularly the case with expenses incurred by the organisation in rallying support from the general public for the campaign against the manufacture and use of anti-personnel mines.

Thus, €2.38 million in expenses incurred by the French National Association on fundraising, but relating to initiatives for raising awareness in the general public and for public campaigns to put pressure on the authorities as part of the International Campaign against anti-personnel mines and for banning cluster bombs and part of the EWIPA Campaign ,to reduce the impact of explosive weapons in populated areas, are allocated to this heading in 2019.

The total expenditure incurred by the network for this campaign, being €3.92 million, is funded by public and private funds equal to €0.94 million.

Moreover, 94 k€ were engaged to raise the awareness support of the general public, through various public relations activities such as newspapers and exhibitions; linked to raising awareness and support for the social inclusion of people with disabilities. The total of 497 k€ is spent for the development of the education and sensibilization to promote the social inclusion of disabled people.

2.5. Fundraising expenditures

The total cost for raising funds from the general public is amounted to €15.97 million. Of this total, €13.18 million are associated to the expenses of raising donations and legacies - €11.75 million used for the direct costs related to fundraising activities (mainly printing, postage and couponing) and €1.43 million used for donor administration expenses (paying in donations and sending out tax receipts) - and €2.79 million in other fundraising expenses.

€2.24 million are occurred by the management of institutional funding donors contracts. Some donors are from the public sector, others from private foundations or are corporate donations. This is managed by the same department in each entity network. It is therefore not possible to break down this cost as required by the new Statement of Utilisation of Funds.

Finally, €1.70 million are incurred by the French National Association activity on solidarity and co-branded products. Corporate income tax on this activity (€222 thousand) is included under this heading.

2.6. Administrative costs

These are made up of the administrative departments of each network entity, such as IT, accounts, treasury, reception and human resources departments at head office, and premises and equipment administration. These expenses also include the general management and governance bodies. Their cost comes to €8.39 million.

This heading also includes the expenses of reporting to the general public, adding up €2.70 million.

3. Resources

Total resources received by the HI Federal network, before the writes off of provisions and reported restricted funds, came to €216.80 million

3.1. Resources raised from the general public

Total resources raised from the general public in 2019 amounted to €52.87 million and is break down as follow:

- €52.00 million in donations, sponsorship and legacies received by the HI network,
- €0.87 million from other incomes.

3.2. Other private funds

The total of this heading is €20.34 million including €14.27 million from other foreign private organisations, €1.13 million coming from corporate donations, €3.06 million from solidarity shopping and co-branding products (mainly from the French National Association) and €1.88 million from other private products.

3.3. Grants and other public funding

The total of public sector funding shown as income was €140.44 million, principally composed by:

- €57.70 million from international donor bodies, particularly from the European Union and the United Nations,
- €82.67 million in public sector grants of government origin

3.4. The "administrative cost contribution" provided by institutional donors

Institutional donors, both public and private sector, make a contribution for funding the association's administrative costs. In addition to these costs, it can recover expenses of management and support services, where these expenses are not eligible as direct expenses of carrying out the organisation's work. For the network as a whole this administrative cost contribution came to €10.66 million.

This contribution partially finances administrative costs which amounted to €11.09 million.

4. Accounting for funds raised from the general public

The Statement of Utilisation of Funds (CER) clearly shows the leveraging effect of funds raised from the general public in obtaining the funding applied for from institutional donors. It is the balanced combination of these two types of funding which enables HI to fund its programs throughout the world, to safeguard its independence and to continue its work in the long term.

4.1. Calculation of the initial carry-forward of funds raised from the general public

The initial carry-forward of funds deriving from the general public not used the 1st January 2019 was €8.87million.

HI has historically built up almost all of its associative funds from resources collected from the general public. These associative funds have enabled the HI Network to consolidate its financial structure and carry out its operational missions, especially by financing actions throughout the year while awaiting the receipt of funds from donors.

When Regulation 2008-06 was implemented, a derogatory method was applicable to the calculation of associative reserves resulting from public generosity. This mathematical calculation, which is authorized by the Regulation 2008-06, is therefore different from a real calculation if it had been performed. Indeed, the association's reserves are mainly the result of public generosity.

As of 1 January 2020, under the new 2018-06 regulations, this calculation will be updated.

4.2. Utilisation of resources raised from the general public

Resources raised from the public by the network in 2019 amounted to €52.87 million.

This amount, plus the opening balance of €8.87 million and the reduction in restricted funds of (-€0.26) million, represents the total of resources raised from the public available to finance the €61.48 million of use through the year.

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The utilisation of these resources for each of the Statement's headings is calculated as the difference between the total of utilisations and the other resources assigned (excluding resources raised from the public), on the basis of the cost accounts. The total utilised therefore stands at €49.37 million.

At 31st December 2019, the final balance of funds raised from the public but not used added up €12.11 million.

4.3. Funds raised, the lever for obtaining institutional funds from institutional donors

These two sources are in fact interdependent because, usually, institutional funding providers only give funding to associations which can demonstrate their ability to co-finance a significant part of the projects involved. Robust financial health in not-for-profit organisations is therefore a pledge of credibility, commitment and viability. At the end of 2019, HI's capital and reserves stood at €32.85 million, of which €12.11 million not yet used. In addition to the necessary credibility, this provides financial security for coping with fluctuations in funding receipts, thereby ensuring program work can be kept up. They made it possible to advance to programs in the field the cash that is needed to initiate this work, while awaiting receipts of funds from institutional donors.

Every euro received from the public gives the association extra weight and grounds for appealing for and obtaining funds. For every euro invested in fundraising, the HI network received a net €3.31 thanks to the generosity of donors. Each euro collected from donors gives more weight to the association to raise fund and have consequently a significant leverage effect.

5. Valuation of contributions in kind and donations

The valuation of contributions in kind and volunteers' contributions received by the organisation in 2019 are included at the bottom of the income statement and at the bottom of the Statement of Utilisation of Funds.

The total valuation for 2019 comes to €9.98 million, compared to €3.68 million in 2018.

It is made up of €2.70 million in fundraising expenses, mainly for media campaigns selling partnership products, and also advertising space for the annual campaign, €5.76 million for programme activities with the balance (€1.52 million) being administrative costs.

Expenditures details 2019

	in thousands EUR in thousands EUR	
USES	2019	2018
SOCIAL MISSIONS	180.292,7	159.751,6
Carried out abraod	169.891,7	150.411,3
Operational spending	155.782,4	135.069,4
Investments	2.178,2	1.523,7
Purchase of raw materials and other supplies	16.939,4	15.801,2
Other purchases and external expenses	2.042,4	2.295,4
Taxes and similar expenses	705,6	505,2
Wages, salaries and social charges	60.852,7	51.374,0
Partnership and other operating expenses	72.999,1	63.557,1
Miscellaneous	65,0	12,7
Management of social missions carried out abroad	14.109,3	15.341,9
Social missions monitoring	3.856,0	4.239,1
Management of human international resources	2.146,2	2.384,0
Technical and logistical resources coordination	8.107,1	8.718,9
Carried out at National level	9.244,5	8.591,9
Fondation HI	327,3	432,6
Déclic Magazine and Hizy	566,0	744,0
International Campaign to Ban Landmines and EWIPA	3.921,9	4.510,3
Education and Disability Awareness	496,8	739,0
Other Head Office programmes activities	3.932,5	2.165,9
Other expenses and exceptional costs	1.156,5	748,5
FUNDRAISING EXPENSES	19.914,0	20.073,7
Costs of fundraising to the general public	15.974,3	18.021,8
Fund-raising costs	13.175,9	12.304,9
Canvassing and loyalty retention costs	11.745,5	11.429,4
Solidarity sponsorships & private donors management costs	1.430,4	875,5
Costs incurred by other types of appeal	2.798,4	5.716,9
Sales and cobranding products	0,0	2.094,2
Other types of appeal	2.798,4	3.622,7
Grants and other public subsidies	3.939,7	2.052,0
ADMINISTRATIVE COSTS	12.815,9	10.923,8
Information and communication costs	2.698,9	3.033,2
General services and overheads	10.117,0	7.890,5
TOTAL EXPENDITURES FOR THE FINANCIAL YEAR	213.022,5	190.749,0
Charges to provisions	3.005,7	1.176,9
Commitments to be fulfilled from designated resources	919,5	387,1
TOTAL OF USES	216.947,8	192.313,0

Resources details 2019

in thousands EUR | thousands EUR

RESOURCES	2019	2018
Non-designated, unused resources raised from the public in previous periods brought forward at the start of the period (T1)	8.871,6	12.166,2
RESOURCES RAISED FROM THE GENERAL PUBLIC	52.868,4	52.334,9
Gifts and legacies received	52.000,4	48.285,4
Non-restricted lifetime donations	36.362,1	34.583,0
Restricted lifetime donations and private solidarity sponsorship	7.456,6	7.909,9
Non-restricted legacies and other donations	8.175,0	5.702,2
Restricted legacies and other donations	6,7	90,3
Other income raised from general public	868,1	4.049,5
Revenues from sales and co-branded products	0,0	3.330,9
Other income raised from general public	868,1	718,7
OTHER PRIVATE FUNDS	20.343,6	11.832,5
National private organisations	9.189,8	739,1
Other private organisations	5.081,3	8.894,0
Corporate donation & Sponsorship	1.132,4	867,2
Revenues from sales and co-branded products	3.060,0	0,0
Other private income	1.880,0	1.332,3
GRANTS AND OTHER PUBLIC SUBSIDIES	140.444,3	121.506,2
International organisations	57.696,8	50.191,9
European Union	37.332,6	36.228,0
United Nations	17.485,8	13.343,5
Other international funding	2.878,4	620,3
Publics organisations	82.674,4	71.236,9
National public organisations	71.471,7	62.679,6
Foreign public organisations	11.202,7	8.557,3
Investment Subsidies	68,7	25,8
Fundings from previous year	4,5	51,6
OTHER INCOME	3.148,1	3.069,2
Financial income	2.392,5	1.840,8
Other operational income	755,7	1.228,5
TOTAL INCOME THIS FINANCIAL YEAR	216.804,5	188.742,9
Provisions written back	802,4	1.379,1
Unutilised prior period designated resources brought forward	387,1	595,6
TOTAL OF SOURCES	217.994,0	190.717,6

HI NETWORK

MONITORING OF FUNDS RAISED FROM THE GENERAL PUBLIC

in thousands EUR

Allocation by use of resources raised from the public in the current year	2019	2018	Record of resources raised from the public and used in the current year	2019	2018
			NON-DESIGNATED, UNUSED RESOURCES RAISED FROM THE PUBLIC IN PREVIOUS PERIODS BROUGHT FORWARD AT THE START	8.871,6	12.166,2
1- SOCIAL MISSIONS		36.553,5	1- RESOURCES RAISED FROM THE GENERAL PUBLIC	52.868,4	52.334,9
1.1. Carried out at national level	31.340,4	5.674,4	1.1. Donations and legacies received	52.000,4	48.285,4
1.2. Carried out abroad	4.794,6	30.879,1	1.2. Other income raised by public appeal	868,1	4.049,5
2- FUNDRAISING EXPENSES	26.545,9	18.304,0			
3- ADMINISTRATIVE COSTS	16.201,1	0,0			
	1.481,3		UNUTILISED PRIOR PERIOD DESIGNATED RESOURCES BROUGHT FORWARD	-264,2	208,5
I- TOTAL USES FOR THE PERIOD	49.022,9	54.857,5	I- TOTAL CURRENT PERIOD INCOMING RESOURCES	52.604,2	52.543,5
V- Proportion of gross fixed assets for the period financed from resources raised from the general public	1.328,7	1.772,6			
VI- Reversal of amortisation charges on fixed assets financed from resources raised from the general public since adoption of the new regulations	-981,5	-792,0			
VII- Reversal of amortisation charges on fixed assets financed from resources raised from the general public since adoption of the new regulations	49.370,1	55.838,1	VI- Total uses financed by resources raised from the general public	-49.370,1	-55.838,1
			BALANCE OF RESOURCES RAISED FROM THE GENERAL PUBLIC NOT USED AND NOT DESIGNATED AT THE PERIOD END	12.105,8	8.871,6

DETAIL OF FUNDING ALLOCATION

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Financier / Donor	Pays	Country	Affectation devise / Allocation currency	Dev. / Cur.	Affectation Euro / Allocation Euro
Total fonds institutionnels publics et privés / Total public and private funds			153.826.858		
Fonds publics internationaux / International publics funds			57.408.635		
Commission Européenne / European Commission			38.008.451		
Commission Européenne / European Commission - ECHO			14.159.314		
ECHO	Pakistan	Pakistan	32.207	EUR	32.207
ECHO	Afghanistan	Afghanistan	1.531.418	EUR	1.531.418
ECHO	Cuba	Cuba	192.656	EUR	192.656
ECHO	Colombie	Colombia	114.848	EUR	114.848
ECHO	Bolivie, Pérou	Bolivia, Peru	92.274	EUR	92.274
ECHO	Venezuela	Venezuela	358.354	EUR	358.354
ECHO	Ethiopi, Somalie	Ethiopia, Somalia	106.088	EUR	106.088
ECHO	Soudan du Sud	North Sudan	654.795	EUR	654.795
ECHO	Burkina Faso, Niger	Burkina Faso, Niger	233.892	EUR	233.892
ECHO	Algérie	Algeria	157.066	EUR	157.066
ECHO	Libye	Lybia	711.649	EUR	711.649
ECHO	Tchad	Tchad	199.765	EUR	199.765
ECHO	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	246.797	EUR	246.797
ECHO	Crise Syrienne	Syrian Crisis	4.659.346	EUR	4.659.346
ECHO	Irak	Irak	1.690.464	EUR	1.690.464
ECHO	Yemen	Yemen	1.848.984	EUR	1.848.984
ECHO	Madagascar	Madagascar	505.771	EUR	505.771
ECHO via WHO	Népal	Nepal	19.314	EUR	19.314
ECHO via COOPI	Tchad	Tchad	42.034	EUR	42.034
ECHO via OXFAM	Ethiopi, Somalie	Ethiopia, Somalia	112.549	EUR	112.549
ECHO via SAVE THE CHILDREN	Kenya, Ouganda,	Kenya, Uganda	93.809	EUR	93.809
ECHO via SAVE THE CHILDREN	Burkina Faso, Niger	Burkina Faso, Niger	29.810.091	XOF	45.445
ECHO via WAR CHILD	Kenya, Ouganda,	Kenya, Uganda	237.206	EUR	237.206
ECHO via WORLD VISION	Mozambique	Mozambique	16.512	EUR	16.512
ECHO via PLAN	Myanmar, Thaïlande	Birmanian, Thailand	235.714	EUR	235.714
ECHO via OTHER PRIVATE FUND	Burkina Faso, Niger	Burkina Faso, Niger	20.357,91	EUR	20.358
Commission Européenne / European Commission - EUROPEAID/ DEV CO			9.446.459		
DEVCO/EUROPEAID	Cambodge	Cambodia	70.240	EUR	70.240
DEVCO/EUROPEAID	Laos	Laos	950.318	EUR	950.318
DEVCO/EUROPEAID	Philippines, Indonésie	Philippines, Indonesia	142.376	EUR	142.376

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DEVCO/EUROPEAID	Sri Lanka, Inde	Sri Lanka, India	597.862	EUR	597.862
DEVCO/EUROPEAID	Afghanistan	Afghanistan	1.295.360	EUR	1.295.360
DEVCO/EUROPEAID	Bangladesh	Bangladesh	33.016	EUR	33.016
DEVCO/EUROPEAID	Chine	China	464.126	EUR	464.126
DEVCO/EUROPEAID	Corée du Nord	North Korea	364.618	EUR	364.618
DEVCO/EUROPEAID	Burkina Faso, Niger	Burkina Faso, Niger	297.165	EUR	297.165
DEVCO/EUROPEAID	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert, Guinea Bissau	88.462	EUR	88.462
DEVCO/EUROPEAID	Sierra Leone	Sierra Leone	401.481	EUR	401.481
DEVCO/EUROPEAID	Togo, Bénin	Togo, Ghana	135.561	EUR	135.561
DEVCO/EUROPEAID	Mozambique	Mozambique	385.872	EUR	385.872
DEVCO/EUROPEAID	Maroc, Tunisie	Morocco, Tunisia	407.430	EUR	407.430
DEVCO/EUROPEAID	Algérie	Algeria	441.862	EUR	441.862
DEVCO/EUROPEAID	Libye	Lybia	412.609	EUR	412.609
DEVCO/EUROPEAID	Burundi	Burundi	32.473	EUR	32.473
DEVCO/EUROPEAID	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	1.118.431	EUR	1.118.431
DEVCO/EUROPEAID	Madagascar	Madagascar	3.454	EUR	3.454
DEVCO/EUROPEAID via ACF	Irak	Irak	119.067	EUR	119.067
DEVCO/EUROPEAID via CARE	Crise Syrienne	Syrian Crisis	44.845	EUR	44.845
DEVCO/EUROPEAID via FNPH	Burkina Faso, Niger	Burkina Faso, Niger	128.358.644	XOF	195.681
DEVCO/EUROPEAID via MAG	Irak	Irak	1.237.949	EUR	1.237.949
DEVCO/EUROPEAID via ORDER OF MALTA/MALTESER INT.	Myanmar, Thaïlande	Birmanïa, Thailand	206.199	EUR	206.199
Commission Européenne / European Commission - H2020			20.648		
HORIZON 2020 via PUBLIC FUND ITALY	Kenya, Ouganda,	Kenya, Uganda	31	EUR	31
HORIZON 2020 via PUBLIC FUND ITALY	Burkina Faso, Niger	Burkina Faso, Niger	11.274	EUR	11.274
HORIZON 2020 via PUBLIC FUND ITALY	Autres	Other	9.343	EUR	9.343
Commission Européenne / European Commission - Trust Funds			14.382.030		
EU TRUST FUNDS	Burkina Faso, Niger	Burkina Faso, Niger	2.776.190	EUR	2.776.190
EU TRUST FUNDS	Mali	Mali	5.517.650	EUR	5.517.650
EU TRUST FUNDS	Tchad	Tchad	6.088.189	EUR	6.088.189
Nations Unies / United Nations			16.537.731		
Nations Unies / United Nations - HCR			3.596.388		
UNHCR	Myanmar, Thaïlande	Birmanïa, Thailand	6.716.735	THB	193.638
UNHCR	Myanmar, Thaïlande	Birmanïa, Thailand	5.634	A62	4.919
UNHCR	Bangladesh	Bangladesh	92.459.584	BDT	983.264
UNHCR	Colombie	Colombia	168.298.708	COP	44.927
UNHCR	Soudan du Sud	North Sudan	423.252	USD	379.604
UNHCR	Burkina Faso, Niger	Burkina Faso, Niger	450.795.115	XOF	687.233
UNHCR	Algérie	Algeria	695.994	USD	621.873
UNHCR	Libye	Lybia	530.389	USD	474.621

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UNHCR	RD Congo	RD Congo	82.308	USD	72.734
UNHCR	Rwanda	Rwanda	134.583.476	RWF	133.576
Nations Unies / United Nations - OCHA (Humanitarian Affairs)			3.359.427		
OCHA	Ethiopi, Somalie	Ethiopia, Somalia	74.898	USD	68.433
OCHA	RD Congo	RD Congo	1.304.924	USD	1.169.431
OCHA	Rép. Centrafricaine	Rep. Centrafricaine	1.511	USD	1.348
OCHA	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	690.573	USD	613.967
OCHA	Irak	Irak	685.816	USD	617.153
OCHA via UNDP	Afghanistan	Afghanistan	249.658	USD	221.273
OCHA via UNDP	Soudan du Sud	North Sudan	137.385	USD	122.312
OCHA via UNDP	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	340.874	USD	309.433
OCHA via DRC	Myanmar, Thaïlande	Birmaniam, Thailand	142.381	USD	127.499
OCHA via INTERSOS	Irak	Irak	119.869	USD	108.577
Nations Unies / United Nations - UNICEF			2.512.316		
UNICEF	Bolivie, Pérou	Bolivia, Peru	377.731	BOB	48.896
UNICEF	Burkina Faso, Niger	Burkina Faso, Niger	694.838.279	XOF	1.059.274
UNICEF	Mali	Mali	57.145	USD	51.929
UNICEF	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert, Guinea Bissau	17.504.341	XOF	26.685
UNICEF	Mozambique	Mozambique	33.500.820	MZN	480.998
UNICEF	Maroc, Tunisie	Morocco, Tunisia	149.504	USD	132.733
UNICEF	Algérie	Algeria	4.696.175	DZD	35.020
UNICEF	Rwanda	Rwanda	352.513.657	RWF	350.516
UNICEF	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	130.275	USD	115.691
UNICEF	Madagascar	Madagascar	63.873.269	MGA	15.668
UNICEF	Philippines, Indonésie	Philippines, Indonesia	4.355.549	PHP	76.668
UNICEF	Corée du Nord	North Korea	88.716	USD	79.400
UNICEF	Autres	Other	36.467	USD	33.137
UNICEF via MOTT MACDONALD LTD	Autres	Other	6.380	USD	5.701
Nations Unies / United Nations - World Health Org.			2.317.048		
WHO	Afghanistan	Afghanistan	1.495	USD	1.358
WHO	Togo, Bénin	Togo, Ghana	-427	USD	-388
WHO	Crise Syrienne	Syrian Crisis	1.620.307	GBP	1.836.184
WHO	Yemen	Yemen	533.104	USD	479.894
Nations Unies / United Nations - PNUD			1.373.681		
UNDP	Philippines, Indonésie	Philippines, Indonesia	997.984	PHP	17.853
UNDP	Népal	Nepal	146.923	USD	131.553
UNDP	RD Congo	RD Congo	592.075	USD	528.803
UNDP	Rép. Centrafricaine	Rep. Centrafricaine	775.311	USD	695.472
Nations Unies / United Nations - Mine Action			1.266.345		

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UNMAS	Crise Syrienne	Syrian Crisis	393.841	USD	342.212
UNMAS via UNIOPS-OF. PROJETS SERVICES	Mali	Mali	355.765	USD	317.060
UNMAS via UNIOPS-OF. PROJETS SERVICES	Irak	Irak	671.131	USD	607.074
Nations Unies / United Nations - Wold Food Programme			299.923		
WFP via WFP	Bangladesh	Bangladesh	210.660	USD	176.949
WFP via WFP	Rép. Centrafricaine	Rep. Centrafricaine	140.535	USD	122.973
Nations Unies / United Nations - Autres / Other			1.812.604		
OTHER UNITED NATION AGENCY	Sri Lanka, Inde	Sri Lanka, India	89.548	USD	82.318
OTHER UNITED NATION AGENCY	Pakistan	Pakistan	17.163.975	PKR	101.343
OTHER UNITED NATION AGENCY	Chine	China	25.000	USD	22.490
OTHER UNITED NATION AGENCY	Colombie	Colombia	172.666	USD	152.650
OTHER UNITED NATION AGENCY	Bolivie, Pérou	Bolivia, Peru	266.970	BOB	34.971
OTHER UNITED NATION AGENCY	Kenya, Ouganda,	Kenya, Uganda	730.000	USD	656.833
OTHER UNITED NATION AGENCY	Maroc, Tunisie	Morocco, Tunisia	28.492	USD	25.690
OTHER UNITED NATION AGENCY	Rép. Centrafricaine	Rep. Centrafricaine	285.281	USD	255.585
OTHER UNITED NATION AGENCY	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	71.562	EUR	71.562
OTHER UNITED NATION AGENCY	Irak	Irak	450.282	USD	409.161
Autres agences internationales / Other international agencies			2.862.453		
IDB	Bolivie, Pérou	Bolivia, Peru	29.196	USD	25.789
IOM	Bangladesh	Bangladesh	2.808.391	USD	2.509.314
IOM	RD Congo	RD Congo	278.364	USD	248.003
OPEC FUND FOR INTERN. DVPT	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	87.903	USD	79.347
Fonds publics nationaux / public national funds			85.571.990		
Fonds publics nationalité AN / public funds NA nationality			77.772.241		
Fonds publics Allemagne / Public funds Germany			9.471.481		
BMZ	Pakistan	Pakistan	3.725	EUR	3.725
BMZ	Haïti	Haiti	639.590	EUR	639.590
BMZ	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	689.805	EUR	689.805
BMZ via SAVE THE CHILDREN	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	55.179	USD	50.004
BMZ	Autres	Other	51.300	EUR	51.300
GERMAN MOFA	Ethiopi, Somalie	Ethiopia, Somalia	446.202	EUR	446.202
GERMAN MOFA	Burkina Faso, Niger	Burkina Faso, Niger	593.636	EUR	593.636
GERMAN MOFA	Rwanda	Rwanda	854.525	EUR	854.525
GERMAN MOFA	Rép. Centrafricaine	Rep. Centrafricaine	725.601	EUR	725.601
GERMAN MOFA	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	11.907	EUR	11.907
GERMAN MOFA	Crise Syrienne	Syrian Crisis	1.537.173	EUR	1.537.173
GERMAN MOFA	Irak	Irak	1.797.797	EUR	1.797.797
GERMAN MOFA	Yemen	Yemen	1.085.178	EUR	1.085.178
GERMAN MOFA	Autres	Other	577.130	EUR	577.130

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GERMAN MOFA via WELT HUNGER HILFE	Ethiopi, Somalie	Ethiopia, Somalia	56.936	EUR	56.936
GIZ	Cambodge	Cambodia	6.179	USD	5.422
GIZ	Irak	Irak	81.854	EUR	81.854
IFA INSTITUTE	Mali	Mali	191.107	EUR	191.107
VILLE DE MUNICH	Autres	Other	72.591	EUR	72.591
Fonds publics Belgique / Public funds Belgium			6.129.784		
DGCD-PROGRAMME AC	Autres	Other	136.539	EUR	136.539
DGCD-PROGRAMME AC	Laos	Laos	31.319	EUR	31.319
DGCD-PROGRAMME AC	Haïti	Haiti	470.109	EUR	470.109
DGCD-PROGRAMME AC	Cuba	Cuba	211.000	EUR	211.000
DGCD-PROGRAMME AC	Bolivie, Pérou	Bolivia, Peru	388.399	EUR	388.399
DGCD-PROGRAMME AC	Togo, Bénin	Togo, Ghana	293.159	EUR	293.159
DGCD-PROGRAMME AC	Burundi	Burundi	1.458	EUR	1.458
DGCD-PROGRAMME AC	RD Congo	RD Congo	665.107	EUR	665.107
DGCD-PROGRAMME AC	Rwanda	Rwanda	837.363	EUR	837.363
DGCD-LIGNE HUMANITAIRE	Autres	Other	564.600	EUR	564.600
DGCD-LIGNE HUMANITAIRE	Projets régionaux Afrique de l'Ouest	West Africa Regional Projet	136.673	EUR	136.673
DGCD-LIGNE HUMANITAIRE	Burkina Faso, Niger	Burkina Faso, Niger	154.371	EUR	154.371
DGCD-LIGNE HUMANITAIRE	Mali	Mali	90.069	EUR	90.069
DGCD-LIGNE HUMANITAIRE	Togo, Bénin	Togo, Ghana	41.558	EUR	41.558
DGCD-LIGNE HUMANITAIRE	RD Congo	RD Congo	883.261	EUR	883.261
DGCD-LIGNE HUMANITAIRE	Tchad	Tchad	224.998	EUR	224.998
DGCD-LIGNE HUMANITAIRE	Irak	Irak	290.786	EUR	290.786
DGCD-LIGNE HUMANITAIRE via CROIX ROUGE BELGIAN	Rwanda	Rwanda	421.724	EUR	421.724
MAE BELGE	Colombie	Colombia	102.679	EUR	102.679
MAE BELGE	Mali	Mali	6.146	EUR	6.146
OTHER BELGIUM PUBLIC FUNDS	Haïti	Haiti	27.941	EUR	27.941
OTHER BELGIUM PUBLIC FUNDS	Cuba	Cuba	8.582	EUR	8.582
OTHER BELGIUM PUBLIC FUNDS	Maroc, Tunisie	Morocco, Tunisia	135.274	EUR	135.274
OTHER BELGIUM PUBLIC FUNDS	Madagascar	Madagascar	6.670	EUR	6.670
Fonds publics Canada / Public funds Canada			4.812.843		
MAECD-AIDE HUMANITAIRE INT.	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	1.049.783	CAD	708.877
MAECD-AIDE HUMANITAIRE INT.	Crise Syrienne	Syrian Crisis	3.208.712	CAD	2.157.837
MAECD-AIDE HUMANITAIRE INT.	Irak	Irak	1.657.264	CAD	1.097.228
MAECD-AIDE HUMANITAIRE INT.	Autres	Other	17.135	CAD	11.772
MAECD (ACDI) via CARE	Crise Syrienne	Syrian Crisis	990.265	CAD	667.708
CANADA EMBASSY	Algérie	Algeria	9.355	CAD	6.172
MRIFCE (dont PQDI)	Colombie	Colombia	50.000	CAD	34.034
MRIFCE (dont PQDI)	Bolivie, Pérou	Bolivia, Peru	54.780	CAD	43.536

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OTHER CANADIANS PUBLIC FUNDS	Bangladesh	Bangladesh	58.841	CAD	38.719
OTHER CANADIANS PUBLIC FUNDS	Mozambique	Mozambique	69.814	CAD	46.912
OTHER CANADIANS PUBLIC FUNDS	Autres	Other	70	CAD	48
Fonds publics France / Public funds France			14.462.795		
AFD	Haïti	Haiti	315.798	EUR	315.798
AFD	Projets régionaux Afrique de l'Ouest	West Africa Regional Projet	492.120	EUR	492.120
AFD	Burkina Faso, Niger	Burkina Faso, Niger	200.819	EUR	200.819
AFD	Mali	Mali	2.496.955	EUR	2.496.955
AFD	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert,Guinea Bissau	227.950	EUR	227.950
AFD	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert,Guinea Bissau	10.004.628	XOF	15.252
AFD	Sierra Leone	Sierra Leone	321.269	EUR	321.269
AFD	Togo, Bénin	Togo, Ghana	567.509	EUR	567.509
AFD	Maroc, Tunisie	Morocco, Tunisia	370.261	EUR	370.261
AFD	Rwanda	Rwanda	57.188	EUR	57.188
AFD	Tchad	Tchad	717.621	EUR	717.621
AFD	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	298.265	EUR	298.265
AFD	Madagascar	Madagascar	1.028.678	EUR	1.028.678
AFD via VILLE DE PORTO NOVO	Togo, Bénin	Togo, Ghana	11.253.492	XOF	17.156
AFD via PUBLIC FUND MALI	Mali	Mali	1.859.814	EUR	1.859.814
AFD via PUBLIC FUND TOGO	Projets régionaux Afrique de l'Ouest	West Africa Regional Projet	13.926	EUR	13.926
AFD via PUBLIC FUND TOGO	Togo, Bénin	Togo, Ghana	687.285	EUR	687.285
AFD via AMREF	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert,Guinea Bissau	27.116	EUR	27.116
AFD via OTHER PRIVATE FUND	Burkina Faso, Niger	Burkina Faso, Niger	41.149	EUR	41.149
AFD via OTHER PRIVATE FUND	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	22.112	USD	19.941
EXPERTISE FRANCE	Laos	Laos	79.178	EUR	79.178
EXPERTISE FRANCE	Burkina Faso, Niger	Burkina Faso, Niger	37.545	EUR	37.545
EXPERTISE FRANCE	Mali	Mali	159.300	EUR	159.300
EXPERTISE FRANCE	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert,Guinea Bissau	633.202	EUR	633.202
EXPERTISE FRANCE via OTHER PRIVATE FUND	Mali	Mali	10.445	EUR	10.445
EXPERTISE FRANCE via OTHER PRIVATE FUND	Madagascar	Madagascar	16.242	EUR	16.242
ECOLE HTES ETUDES EN SANTÉ PUB	Autres	Other	4.983	EUR	4.983
MAE FRANCE	Myanmar, Thaïlande	Birmanian, Thailand	12.342	EUR	12.342
MAE FRANCE	Chine	China	3.824	EUR	3.824
MAE FRANCE	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert,Guinea Bissau	14.813.476	XOF	22.583
CENTRE DE CRISE ET DE SOUTIEN	Laos	Laos	1	EUR	1
CENTRE DE CRISE ET DE SOUTIEN	Soudan du Sud	North Sudan	233.023	EUR	233.023
CENTRE DE CRISE ET DE SOUTIEN	Togo, Bénin	Togo, Ghana	302.554	EUR	302.554
CENTRE DE CRISE ET DE SOUTIEN	Libye	Lybia	456.928	EUR	456.928
CENTRE DE CRISE ET DE SOUTIEN	Rép. Centrafricaine	Rep. Centrafricaine	103.706	EUR	103.706

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CENTRE DE CRISE ET DE SOUTIEN	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	304.578	EUR	304.578
CENTRE DE CRISE ET DE SOUTIEN	Crise Syrienne	Syrian Crisis	1.290.929	EUR	1.290.929
CENTRE DE CRISE ET DE SOUTIEN	Irak	Irak	717.238	EUR	717.238
CENTRE DE CRISE ET DE SOUTIEN via OTHER UNITED NATION AGENCY	Tchad	Tchad	111.751	EUR	111.751
RÉGION AUVERGNE RHÔNE ALPES	Autres	Other	30.000	EUR	30.000
RÉGION AUVERGNE RHÔNE ALPES	Mali	Mali	36.094	EUR	36.094
RÉGION AUVERGNE RHÔNE ALPES	Maroc, Tunisie	Morocco, Tunisia	58.574	EUR	58.574
OTHER FRENCH PUBLIC FUNDS	Autres	Other	61.702	EUR	61.702
Fonds publics Luxembourg / Public funds Luxembourg			5.899.903		
MAE LUXEMBOURG	Cambodge	Cambodia	215.779	EUR	215.779
MAE LUXEMBOURG	Laos	Laos	48.221	EUR	48.221
MAE LUXEMBOURG	Myanmar, Thaïlande	Birmaniam, Thailand	191.851	EUR	191.851
MAE LUXEMBOURG	Népal	Nepal	147.827	EUR	147.827
MAE LUXEMBOURG	Haïti	Haiti	170.655	EUR	170.655
MAE LUXEMBOURG	Ethiopi, Somalie	Ethiopia, Somalia	185.856	EUR	185.856
MAE LUXEMBOURG	Soudan du Sud	North Sudan	142.674	EUR	142.674
MAE LUXEMBOURG	Burkina Faso, Niger	Burkina Faso, Niger	366.536	EUR	366.536
MAE LUXEMBOURG	Mali	Mali	135.389	EUR	135.389
MAE LUXEMBOURG	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert, Guinea Bissau	229.584	EUR	229.584
MAE LUXEMBOURG	Burundi	Burundi	34.586	EUR	34.586
MAE LUXEMBOURG	RD Congo	RD Congo	169.569	EUR	169.569
MAE LUXEMBOURG	Rwanda	Rwanda	275.696	EUR	275.696
MAE LUXEMBOURG	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	322.033	EUR	322.033
MAE LUXEMBOURG	Madagascar	Madagascar	218.533	EUR	218.533
MAE LUXEMBOURG	Autres	Other	299.915	EUR	299.915
MAE LUXEMBOURG AFF. POLITIQUES	Autres	Other	39.827	EUR	39.827
MAE LUXEMBOURG URGENCE	Autres	Other	166.055	EUR	166.055
MAE LUXEMBOURG URGENCE	Myanmar, Thaïlande	Birmaniam, Thailand	25.539	EUR	25.539
MAE LUXEMBOURG URGENCE	Bangladesh	Bangladesh	126.460	EUR	126.460
MAE LUXEMBOURG URGENCE	Ethiopi, Somalie	Ethiopia, Somalia	84.683	EUR	84.683
MAE LUXEMBOURG URGENCE	Kenya, Ouganda,	Kenya, Uganda	30.157	EUR	30.157
MAE LUXEMBOURG URGENCE	Soudan du Sud	North Sudan	46.188	EUR	46.188
MAE LUXEMBOURG URGENCE	Burkina Faso, Niger	Burkina Faso, Niger	39.598	EUR	39.598
MAE LUXEMBOURG URGENCE	Mali	Mali	50.000	EUR	50.000
MAE LUXEMBOURG URGENCE	Algérie	Algeria	50.975	EUR	50.975
MAE LUXEMBOURG URGENCE	Libye	Lybia	53.764	EUR	53.764
MAE LUXEMBOURG URGENCE	Rép. Centrafricaine	Rep. Centrafricaine	121.281	EUR	121.281
MAE LUXEMBOURG URGENCE	Crise Syrienne	Syrian Crisis	620.129	EUR	620.129
MAE LUXEMBOURG URGENCE	Irak	Irak	119.004	EUR	119.004

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MAE LUXEMBOURG PREVENTION	Népal	Nepal	118.734	EUR	118.734
MAE LUXEMBOURG PREVENTION	Autres	Other	1.126	EUR	1.126
MAE-RECONSTRUCTION	Myanmar, Thaïlande	Birmania, Thailand	173.867	EUR	173.867
MAE-RECONSTRUCTION	Algérie	Algeria	159.794	EUR	159.794
MAE-RECONSTRUCTION	Autres	Other	1.528	EUR	1.528
MAE LUXEMBOURG SENSIBILISATION	Autres	Other	234.032	999	234.032
MAE LUXEMBOURG AUTRES	Autres	Other	475.000	999	475.000
PUBLIC FUND LUXEMBOURG	Burkina Faso, Niger	Burkina Faso, Niger	2.797	EUR	2.797
PUBLIC FUND LUXEMBOURG	Autres	Other	4.660	EUR	4.660
Fonds publics Royaume-Uni / Public funds UK			12.927.165		
DFID-Cial CONTRACTS via MOTT MACDONALD LTD	Sierra Leone	Sierra Leone	4.199	GBP	4.929
DFID-Cial CONTRACTS via SIGHTSAVERS	Népal	Nepal	86.213	GBP	98.976
DFID-Cial CONTRACTS via SIGHTSAVERS	Kenya, Ouganda,	Kenya, Uganda	38.282	GBP	44.650
DFID-Cial CONTRACTS via SIGHTSAVERS	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	12.630	GBP	14.767
DFID-Cial CONTRACTS via SIGHTSAVERS	Autres	Other	-2.110	GBP	-2.626
DFID-Cial CONTRACTS via IPPF	Pakistan	Pakistan	117.617	GBP	134.097
DFID-Cial CONTRACTS via IPPF	Bangladesh	Bangladesh	370.599	GBP	422.509
DFID-Cial CONTRACTS via IPPF	Projets régionaux Afrique de l'Est/Sud /Nord	Central esat south & north Africa	669.102	GBP	761.789
DFID-Cial CONTRACTS via IPPF	Ethiopi, Somalie	Ethiopia, Somalia	182.923	GBP	201.841
DFID-Cial CONTRACTS via IPPF	Kenya, Ouganda,	Kenya, Uganda	222.224	GBP	253.208
DFID-Cial CONTRACTS via IPPF	Soudan du Sud	North Sudan	85.412	GBP	97.670
DFID-Cial CONTRACTS via IPPF	Madagascar	Madagascar	50.754	GBP	56.817
DFID-Cial CONTRACTS via OTHER PRIVATE FUND	Autres	Other	750	GBP	845
DFID-DEV/GPAF	Népal	Nepal	10.522	GBP	12.016
DFID-DEV/GPAF	Bangladesh	Bangladesh	955.258	GBP	1.091.587
DFID-DEV/GPAF	RD Congo	RD Congo	45.768	GBP	52.779
DFID-DEV/GPAF	Autres	Other	55.882	GBP	63.142
DFID-GEC	Népal	Nepal	210.169	GBP	239.361
DFID-GEC	Ethiopi, Somalie	Ethiopia, Somalia	237.910	GBP	271.279
DFID-GEC	Sierra Leone	Sierra Leone	1.003.618	GBP	1.145.538
GUERNSEY OVERSEAS AID COMMISSION	Togo, Bénin	Togo, Ghana	3.255	GBP	3.770
DFID-HUMANIT.RESPONSE FUNDING	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	2.000.273	GBP	2.284.085
DFID-HUMANIT.RESPONSE FUNDING	Autres	Other	335.639	GBP	380.423
DFID-LOCAL via IOM	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	2.010	GBP	2.220
DFID-LOCAL via IOM	Yemen	Yemen	573.432	GBP	653.535
DFID-LOCAL	Myanmar, Thaïlande	Birmania, Thailand	398.780	GBP	453.750
DFID-LOCAL	Soudan du Sud	North Sudan	1.340.531	GBP	1.531.087
DFID-LOCAL	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	619.715	GBP	706.668
DFID-LOCAL via ACTED	Yemen	Yemen	262.039	GBP	297.085

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DFID-LOCAL via DRC	Mozambique	Mozambique	19.088	GBP	22.299
DFID-LOCAL via OPTIONS	Népal	Nepal	125.628	GBP	143.911
OTHER UK PUBLIC FUNDS	Népal	Nepal	16.026	USD	14.783
OTHER UK PUBLIC FUNDS	Kenya, Ouganda,	Kenya, Uganda	363.224	GBP	411.915
OTHER UK PUBLIC FUNDS	Kenya, Ouganda,	Kenya, Uganda	15.398	USD	13.586
OTHER UK PUBLIC FUNDS	Autres	Other	80.268	USD	72.665
OTHER UK PUBLIC FUNDS via ACF	Bangladesh	Bangladesh	555.790	GBP	630.315
OTHER UK PUBLIC FUNDS via SAVE THE CHILDREN	Autres	Other	72.200	GBP	82.022
OTHER UK PUBLIC FUNDS via OTHER UNITED NATION AGENCY	Bangladesh	Bangladesh	223.172	GBP	257.872
Fonds publics Suisse / Public funds Switzerland			3.226.027		
DFAE-DDC / DEV-COOPÉRATION DVLIT	Cuba	Cuba	52	EUR	52
DFAE-DDC / DEV-COOPÉRATION DVLIT	Colombie	Colombia	1.280.405.944	COP	346.320
DFAE-DDC / DEV-COOPÉRATION DVLIT	Rwanda	Rwanda	247.633.937	RWF	246.071
DFAE-DDC / DEV-COOPÉRATION DVLIT	Tchad	Tchad	601.512	EUR	601.512
DFAE-DDC / DEV-COOPÉRATION DVLIT	Corée du Nord	North Korea	249.691	EUR	249.691
DFAE-DDC / AIDE HUMANITAIRE	Bangladesh	Bangladesh	355.430	CHF	317.910
DFAE-DDC / AIDE HUMANITAIRE	Crise Syrienne	Syrian Crisis	1.553.146	CHF	1.401.805
DFAE-DDC / AIDE HUMANITAIRE	Autres	Other	25.020	CHF	22.679
CANTON DE GENEVE	Kenya, Ouganda,	Kenya, Uganda	14.720	CHF	13.441
CANTON DE GENEVE	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	24.651	CHF	22.526
CANTON DE GENEVE	Autres	Other	4.418	CHF	4.019
Fonds publics USA / Public funds USA			20.842.243		
US STATE DPT DRL	Sri Lanka, Inde	Sri Lanka, India	358.476	USD	321.103
US STATE DPT DRL	Chine	China	340.787	USD	305.400
US STATE DPT DRL	Irak	Irak	19.003	USD	17.293
US STATE EMBASSY	Rwanda	Rwanda	97.402	USD	87.202
US STATE DPT PRM	Myanmar, Thaïlande	Birmanian, Thailand	583.670	USD	546.176
US STATE DPT PRM	Ethiopi, Somalie	Ethiopia, Somalia	20.396	USD	18.496
US STATE DPT PRM	Kenya, Ouganda,	Kenya, Uganda	2.061.863	USD	1.836.962
US STATE DPT PRM	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	1.393.771	USD	1.241.079
US STATE DPT WRA	Myanmar, Thaïlande	Birmanian, Thailand	51.458	USD	45.978
US STATE DPT WRA	Colombie	Colombia	2.689.957	USD	2.406.901
US STATE DPT WRA	Burkina Faso, Niger	Burkina Faso, Niger	850.454	USD	755.114
US STATE DPT WRA	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert, Guinea Bissau	864.932	USD	254.396
US STATE DPT WRA	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	882.306	USD	787.549
USAID OFDA	Bolivie, Pérou	Bolivia, Peru	328.303	USD	293.478
USAID OFDA	Libye	Lybia	855.858	USD	766.953
USAID OFDA	Rép. Centrafricaine	Rep. Centrafricaine	749.052	USD	665.552
USAID OFDA	Irak	Irak	337.983	USD	301.986

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USAID OFDA via WORLD VISION	Mozambique	Mozambique	298.271	USD	268.224
USAID	Laos	Laos	186.692	USD	166.455
USAID	Vietnam	Vietnam	1.037.701	USD	928.615
USAID	Népal	Nepal	1.042.744	USD	934.972
USAID	Chine	China	25.065	USD	22.134
USAID	Mali	Mali	6.354.725	USD	5.728.583
USAID	RD Congo	RD Congo	1.691.973	USD	1.496.472
USAID via CATHOLIC RELIEF SERVICES	Madagascar	Madagascar	28.288	USD	25.404
USAID via FAMILY HEALTH INTRENAT.	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert, Guinea Bissau	86.619	USD	77.657
USAID via FAMILY HEALTH INTRENAT.	Tchad	Tchad	62.832	USD	56.953
USAID via WORLD EDUCATION	Laos	Laos	475.931	USD	425.200
OTHER USA PUBLIC FUNDS	Kenya, Ouganda,	Kenya, Uganda	82.866	USD	73.925
OTHER USA PUBLIC FUNDS	Maroc, Tunisie	Morocco, Tunisia	41.602	USD	37.493
OTHER USA PUBLIC FUNDS via OTHER PRIVATE FUND	Kenya, Ouganda,	Kenya, Uganda	14.874	USD	13.402
OTHER USA PUBLIC FUNDS	Transverse	Transversal	-72.686	zzz	-64.863
Fonds publics hors nationalité AN / Public funds other nationality			7.799.749		
Fonds publics Australie / Public funds Australia			3.032.421		
DIRECT ASSISTANCE PROGRAM	Sri Lanka, Inde	Sri Lanka, India	38.793	AUD	23.901
AUSAID-AUSTRALIAN AGENCY DVPT	Cambodge	Cambodia	61.386	AUD	37.848
AUSAID-AUSTRALIAN AGENCY DVPT	Bangladesh	Bangladesh	8.924.259	BDT	95.628
AUSAID	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	1.018.007	AUD	630.148
AUSAID	Crise Syrienne	Syrian Crisis	1.642.239	AUD	1.023.671
AUSAID	Autres	Other	483.342	AUD	299.500
AUSAID via SAVE THE CHILDREN	Irak	Irak	-296.109	AUD	-185.530
AUSAID via SAVE THE CHILDREN	Irak	Irak	1.164.009	USD	1.033.546
AUSAID via WORLD VISION	Népal	Nepal	-17.238	EUR	-17.238
AUSAID via WORLD VISION	Népal	Nepal	102.857	USD	90.947
Fonds publics Danemark / Public funds Denmark			320.230		
DANISH FUNDS VIA CARE via CARE	Crise Syrienne	Syrian Crisis	2.390.745	DKK	320.230
Fonds publics Irlande / Irish public funds Ireland			9.357		
PUBLIC FUND IRELAND	Autres	Other	9.357	EUR	9.357
Fonds publics Japon / Public funds Japan			220.907		
JAPAN EMBASSY	Cuba	Cuba	106.356	EUR	106.356
JAPAN EMBASSY	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	130.548	USD	114.551
Fonds publics Monaco / Public funds Monaco			303.059		
PUBLIC FUND MONACO	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert, Guinea Bissau	4.106	EUR	4.106
PUBLIC FUND MONACO	Maroc, Tunisie	Morocco, Tunisia	195.194	EUR	195.194
PUBLIC FUND MONACO	Madagascar	Madagascar	93.591	EUR	93.591
PUBLIC FUND MONACO	Autres	Other	10.168	EUR	10.168

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Fonds publics Norvège / Public funds Norway			3.259.192		
PUBLIC FUND NORWAY	Laos	Laos	63.223	EUR	63.223
PUBLIC FUND NORWAY	Laos	Laos	987.639	NOK	99.461
PUBLIC FUND NORWAY	Afghanistan	Afghanistan	63.864	EUR	63.864
PUBLIC FUND NORWAY	Afghanistan	Afghanistan	911.586	NOK	90.771
PUBLIC FUND NORWAY	Colombie	Colombia	7.386.493	NOK	744.580
PUBLIC FUND NORWAY	Projets régionaux Afrique de l'Ouest	West Africa Regional Projet	3.180.334	NOK	323.957
PUBLIC FUND NORWAY	Burkina Faso, Niger	Burkina Faso, Niger	8.265.601	NOK	834.541
PUBLIC FUND NORWAY	Mali	Mali	3.067.804	NOK	310.873
PUBLIC FUND NORWAY	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert, Guinea Bissau	66.587	NOK	6.729
PUBLIC FUND NORWAY	Irak	Irak	1.174.681	NOK	118.407
PUBLIC FUND NORWAY	Yemen	Yemen	121.378	NOK	12.191
PUBLIC FUND NORWAY	Autres	Other	514	EUR	514
PUBLIC FUND NORWAY	Autres	Other	1.642.804	NOK	164.173
PUBLIC FUND NORWAY via CARE	Crise Syrienne	Syrian Crisis	3.356.337	NOK	343.033
PUBLIC FUND NORWAY via INEW	Autres	Other	829.116	NOK	82.876
Fonds publics Pays-Bas / Public funds Netherlands			26.472		
PUBLIC FUND NETHERLANDS via SAVE THE CHILDREN	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	29.133	USD	26.472
Fonds publics Nouvelle Zélande / Public New Zealand			12.910		
PUBLIC FUND NEW ZEALAND	Chine	China	100.000	CNY	12.910
Fonds publics Suède / Public funds Sweden			615.201		
PUBLIC FUND SWEDEN	Corée du Nord	North Korea	1.754.986	SEK	183.605
PUBLIC FUND SWEDEN via CARE	Crise Syrienne	Syrian Crisis	4.581.173	SEK	431.596
Fonds Privés / Private funds			10.846.233		
Fonds Privés nationalité AN / Private funds NA nationality			5.992.730		
Fonds Privés Allemagne / Private funds Germany			1.416.664		
ADH	Bangladesh	Bangladesh	35.265	EUR	35.265
ADH	Ethiopi, Somalie	Ethiopia, Somalia	44.152	EUR	44.152
ADH	Mozambique	Mozambique	187.069	EUR	187.069
ADH	Crise Syrienne	Syrian Crisis	3.670	EUR	3.670
ADH	Irak	Irak	47.524	EUR	47.524
ADH	Yemen	Yemen	66.414	EUR	66.414
ADH	Philippines, Indonésie	Philippines, Indonesia	118.580	EUR	118.580
ADH	Autres	Other	8.856	EUR	8.856
BREAD FOR THE WORLD	Corée du Nord	North Korea	22.448	EUR	22.448
MISEREOR	Corée du Nord	North Korea	13.303	EUR	13.303
SKALA-INITIATIVE	Yemen	Yemen	394.485	EUR	394.485
SKALA-INITIATIVE	Autres	Other	474.897	EUR	474.897
Fonds Privés Belgique / Private funds Belgium			471.369		

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ASSOCIATION FRACARITA	Rwanda	Rwanda	37.620	EUR	37.620
COMITÉ 1212	Philippines, Indonésie	Philippines, Indonesia	95.739	A51	95.739
FONDATION ROI BAUDOUIN - SMI	RD Congo	RD Congo	88.250	EUR	88.250
FONDATION ROI BAUDOUIN - SMI	Madagascar	Madagascar	225.628	EUR	225.628
GRANDIS SA	Haïti	Haiti	6.968	EUR	6.968
MSF BELGE	Burundi	Burundi	17.164	EUR	17.164
Fonds Privés Royaume-Uni / Private funds U.K.			1.133.812		
BIG LOTTERY FUND VIA PLAN via PLAN	Philippines, Indonésie	Philippines, Indonesia	0	GBP	0
START FUND via SAVE THE CHILDREN	Sierra Leone	Sierra Leone	11.926	GBP	13.012
START FUND	Pakistan	Pakistan	88.886	GBP	103.302
START FUND	Burkina Faso, Niger	Burkina Faso, Niger	36.993	GBP	42.540
START FUND	Maroc, Tunisie	Morocco, Tunisia	750.905	GBP	851.280
START FUND	Philippines, Indonésie	Philippines, Indonesia	50.528	GBP	55.825
OTHER PRIVATE FUND	Népal	Nepal	3.341.597	NPR	26.422
OTHER PRIVATE FUND	Kenya, Ouganda,	Kenya, Uganda	36.066	GBP	41.431
Fonds Privés Suisse / Private funds Switzerland			2.612.698		
AO FOUATION	Autres	Other	58.194	GBP	65.591
BOTNAR FOUNDATION	Vietnam	Vietnam	25.181	USD	22.845
CHAINE DU BONHEUR	Mozambique	Mozambique	91.118	CHF	81.783
FONDATION DROSOS	Maroc, Tunisie	Morocco, Tunisia	556.831	EUR	556.831
FONDATION DROSOS	MEREP (Egypte, Jordanie, Liban, Palestine)	MERO (Egypt, Jordan, Lebanon, Palestine)	603.969	EUR	603.969
FONDATION DROSOS	Autres	Other	2.626	EUR	2.626
FONDATION SYMPHASIS	Mozambique	Mozambique	22.780	CHF	20.446
AUTRES FONDS PRIVÉS SUISSES	Kenya, Ouganda,	Kenya, Uganda	150.198	EUR	150.198
GLOBAL FUND	Projets régionaux Afrique de l'Ouest	West Africa Regional Projet	409.895	EUR	409.895
GLOBAL FUND	Burkina Faso, Niger	Burkina Faso, Niger	136.041	EUR	136.041
GLOBAL FUND	Mali	Mali	105.306	EUR	105.306
GLOBAL FUND	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert, Guinea Bissau	267.750	EUR	267.750
UEFA	Sri Lanka, Inde	Sri Lanka, India	89.728	CHF	80.631
UEFA	Bangladesh	Bangladesh	96.058	CHF	86.551
UEFA	Autres	Other	24.439	CHF	22.235
Fonds privés USA / Private funds USA			358.187		
CATHOLIC RELIEF SERVICES	Ethiopi, Somalie	Ethiopia, Somalia	13.590	USD	12.024
FORD FOUNDATION	Laos	Laos	335	USD	305
FAMILY HEALTH INTRENAT.	Autres	Other	6.400	USD	5.787
MIRACLE FEET	Sri Lanka, Inde	Sri Lanka, India	92.822	USD	82.901
PATHFINDER INTERNATIONAL	Autres	Other	40.218	USD	36.149
WELLSPRING ADVISORS	Autres	Other	239.646	USD	215.485
OTHER PRIVATE FUND	Bangladesh	Bangladesh	3.933	USD	3.441

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OTHER PRIVATE FUND	Rwanda	Rwanda	2.394	USD	2.096
Fonds Privés autres nationalités / Private funds other nationalities			4.853.503		
BSRM	Bangladesh	Bangladesh	2.556.955	BDT	27.037
EDUCATE A CHILD	Projets régionaux Afrique de l'Ouest	West Africa Regional Projet	95.882	USD	84.851
EDUCATE A CHILD	Mali	Mali	48.771.289	XOF	74.351
EDUCATE A CHILD	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert,Guinea Bissau	-3.671	USD	-3.222
EDUCATE A CHILD	Sierra Leone	Sierra Leone	150.554	USD	134.977
EDUCATE A CHILD	Togo, Bénin	Togo, Ghana	349.054	USD	309.000
EDUCATE A CHILD	Madagascar	Madagascar	469.736	USD	418.944
FWD	Philippines, Indonésie	Philippines, Indonesia	270.507	USD	241.496
IKEA FOUNDATION	Myanmar, Thaïlande	Birmanïa, Thailand	770.064	EUR	770.064
IKEA FOUNDATION	Projets régionaux Asie du sud	South Asia Regional Projet	512.004	EUR	512.004
IKEA FOUNDATION	Pakistan	Pakistan	642.274	EUR	642.274
IKEA FOUNDATION	Bangladesh	Bangladesh	850.025	EUR	850.025
ITF	Afghanistan	Afghanistan	18.642	USD	16.893
KADOORIE CHARITABLE FOUNDATION	Chine	China	634.198	CNY	85.707
KADOORIE CHARITABLE FOUNDATION	Corée du Nord	North Korea	99.121	EUR	99.121
FONDATION MEDICOR	Colombie	Colombia	99.808	CHF	88.371
FONDATION MEDICOR	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert,Guinea Bissau	10.621	EUR	10.621
FONDATION OCP	Maroc, Tunisie	Morocco, Tunisia	742.479	MAD	68.748
SAVE THE CHILDREN	Laos	Laos	18.649	USD	16.619
SAVE THE CHILDREN	Sierra Leone	Sierra Leone	8.754.700	SLL	822
WORLD DIABETES FOUNDATION	Sénégal, Cap Vert, Guinée Bissau	Senegal, Cap Vert,Guinea Bissau	65.645	EUR	65.645
WORLD DIABETES FOUNDATION	Philippines, Indonésie	Philippines, Indonesia	141.527	EUR	141.527
OTHER PRIVATE FUND	Népal	Nepal	3.675	USD	3.284
OTHER PRIVATE FUND	Laos	Laos	12.100	USD	10.828
OTHER PRIVATE FUND	Cambodge	Cambodia	1.688	A21	1.473
OTHER PRIVATE FUND	Cambodge	Cambodia	26.342	USD	23.758
OTHER PRIVATE FUND	Philippines, Indonésie	Philippines, Indonesia	300.000	PHP	5.287
OTHER PRIVATE FUND	Népal	Nepal	3.674	B41	3.491
OTHER PRIVATE FUND	Sierra Leone	Sierra Leone	4.407.480	E61	437
OTHER PRIVATE FUND	Autres	Other	149.068	EUR	149.068

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