

Solidarités International

Association governed by the French July, 1st 1901 Law
Head Office : 89, rue de Paris – 92110 Clichy

Statutory auditor's report on the financial statements

For the year ended December 31st 2022

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

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

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

To the annual members' meeting of the Association Solidarités International,

1. Opinion

In compliance with the engagement entrusted to us by your General Meeting, we have audited the annual accounts of the Solidarités International association for the financial year ended December 31, 2022, as they are attached to this report.

In our opinion, the financial statements give a true and fair view of the assets and liabilities and of the financial position of the Association as at December 31st 2022 and of the results of its operations for the year then ended in accordance with French accounting principles.

2. Basis for opinion

2.1. 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 Financial Statements section of our report.

2.2. Independence

We conducted our audit engagement in compliance with independence rules provided for by the French Commercial Code and by the French Code of ethics for statutory auditors, for the period from January 1st, 2022 to the date of issue of our report.

3. Observation

Without calling into question the opinion expressed above, we draw your attention to the point set out in the note "XIX – Financial contributions" of the Notes to the annual accounts concerning the reclassification of grant contracts signed with private partners, under the item "financial contributions" of the income statement as of the year ended December 31, 2022. Until December 31, 2021, these grant contracts were presented in "public competitions and operating grants" of the income statement. As regards the first year of application, its implementation constitutes a change in the presentation of the annual accounts.

4. Justification of assessments

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

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

- Your Association accounts for Dedicated Reserves according to the French Chart of Accounts for Associations. Section "VI – Dedicated Reserves" of the Notes to the Accounts details the movements in these reserves during the year ended December 31, 2022. We have ascertained:
 - that on the basis of legal documentation provided and the verification of expenses performed, the dedicated reserves are correctly determined at the year-end;
 - the correct valuation of the dedicated reserves,
 - the correct valuation and accounting for the potential exchange differences.
- Sections "VII – Provisions for liabilities and charges" and "XIV-Off balance sheet commitments" present the provisions to cover the risks which are inherent to its activities. Upon available information as of today, our assessment on these provisions is based upon an analysis of the processes implemented by management to identify and evaluate risks, a thorough review of those risks identified and evaluations made, and an examination of subsequent events which corroborate these evaluations. We ascertained of the sincerity of information concerning the adapted approach of incomplete co-financed projects. (note XIV of your appendix).
- As part of our assessment of the accounting principles followed by your association, we have also verified that the methods adopted for the preparation of the income statement by origin and destination and the annual use account of resources collected from the public, are appropriately described in the appendix, comply with the provisions of French ANC Regulation N ° 2018-06 and have been correctly applied.

5. Specific verifications

We have also performed, in accordance with professional standards applicable in France, the specific verifications required by French law.

We have no matters to report as to the fair presentation and the consistency with the financial statements of the information given in the management report of the Treasurer and in the other documents provided to members with respect to the financial position and the financial statements.

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

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

In preparing the financial statements, management is responsible for assessing the Association's ability to continue its activities as a going concern, for disclosing in the financial statements (if applicable) the necessary information related to going concern, and for using the going concern basis of accounting unless it is expected to liquidate the Association or to cease operations.

The financial statements were approved by the Board of directors.

7. Statutory Auditor's Responsibilities for the Audit of the Financial Statements

Our role is to issue a report on the financial statements. Our objective is to obtain reasonable assurance about whether the 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 financial statements.

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

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

- Identifies and assesses the risks of material misstatement of the 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 made by management as well as the related disclosures provided in the 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 Association'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 Association 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 financial statements or, if such disclosures are not provided or inadequate, to modify the opinion expressed therein.
- Evaluates the overall presentation of the financial statements and assesses whether these statements represent the underlying transactions and events in a manner that achieves fair presentation.

Paris, June 16th 2023

The statutory auditor



Aca Nexia
Represented by
Stéphane Dankowski



SOLIDARITES INTERNATIONAL

Balance sheet

Accounting year ended December 31, 2022

ASSETS	31.12.2022			31.12.2021
	Gross value	Accrued depreciation	Net value	
ASSETS				
<i>Intangible assets</i>	445 602	228 738	216 864	115 032
Preliminary and formation expenses				
Research and development expenses				
Usufruct temporary donations				
Concessions, softwares, similar rights and values	445 602	228 738	216 864	115 032
Other intangible assets				
Advances and payments on account on intangible assets				
<i>Tangible assets</i>	2 413 275	1 998 342	414 933	332 785
Freehold land				
Buildings on freehold land				
Industrial fixtures, fittings, plant machinery & equipment	748 742	659 821	88 921	151 760
Office equipment and furniture	581 669	439 460	142 209	73 297
Transport equipment	1 082 863	899 061	183 802	107 728
Other tangible assets				
Advances and payments on account in respect on tangible assets				
Goods from bequests or donations destined to be disposed of				
<i>Financial assets</i>	303 993	71 633	232 360	199 071
Investments in company	28 340		28 340	
Other fixed investments				
Loans to partners				
Accrued interests not yet due on investments				
Guarantee deposits	275 653	71 633	204 020	170 731
Total fixed assets	3 162 869	2 298 713	864 157	646 888
<i>Stocks</i>	222 657		222 657	236 529
Raw materials				
Supplies	222 657		222 657	236 529
Work in progress (for production and services)				
Merchandise				
<i>Debts and third parties</i>	145 515 121	122 368	145 392 753	89 624 326
Debts	136 987 456	122 368	136 865 089	82 704 630
Employee expenses / Social insurances - Debtors				
Trade creditors - debit balances				
Discounts and rebates for suppliers and other assets				
Partners / Debtors				
Debts from bequests or donations				
Other debtors	8 527 665		8 527 665	6 919 695
<i>Liquid assets</i>	47 489 881		47 489 881	26 337 851
Investment securities	2 500 000		2 500 000	2 120
Cash	44 989 881		44 989 881	26 335 732
Treasury products				
Internal transfers				
Total current assets and equivalents	264 869		264 869	326 053
Prepaid charges	264 869		264 869	326 053
Loan issue costs				
Premiums on the redemption of loans				
Conversion difference Assets	1 727 706		1 727 706	732 748
Total Assets	198 383 103	2 421 080	195 962 022	117 904 395

LIABILITIES		31.12.2022	31.12.2021
EQUITY AND EQUIVALENTS	Total equity and similar	10 445 321	8 693 770
	Equity without right of redemption		
	allocated to renewable assets		
	Statutory equity		
	Additional equity		
	Equity with right of redemption		
	Statutory equity		
	Additional equity		
	Reserves	700 000	700 000
	Statutory or contractual reserves		
	Reserves for entity's projects	700 000	700 000
	Other reserves		
	Retained profits brought forward	4 993 770	3 886 286
	Profit/Loss on the year	1 751 551	1 107 484
	Net situation (subtotal)	7 445 321	5 693 770
Consumable equity			
Investment grants			
Regulated provisions			
Associative securities	3 000 000	3 000 000	
DEDICATED FUNDS	Postponed and dedicated funds	148 957 886	74 839 829
	Postponed funds related to bequests or donations		
	Dedicated funds	148 957 886	74 839 829
PROVISIONS	Provisions for liabilities and charges	2 581 038	1 894 998
	For liabilities and charges	2 023 416	1 714 815
	For exchange losses	557 622	180 183
DEBTS	Loans and similar debts	1 223 005	1 421 343
	<i>Debenture loans and equivalents</i>		
	Loans from credit institutions	1 200 000	1 200 000
	Accrued interest not yet due		
	Other loans and debts	23 005	221 343
	<i>(of which bank overdrafts and banks credit balances)</i>		
	Other debts	31 082 153	29 852 861
	Received advances and credit lessor		
	Trade creditors and related accounts	3 085 590	1 528 176
	Bequests or donations debts		
	Tax and social security debts	7 098 547	7 677 404
	Fixed assets debts and related accounts		
Users deposits			
Ongoing Partner / debts programs			
Other debts - Programs to be implemented			
Other debts	20 898 016	20 647 281	
REGUL ACCOUNT	Deferred income		1 679
	Conversion difference Liabilities and Stockholder's Equity	1 672 619	1 199 915
TOTAL LIABILITIES		195 962 022	117 904 395

SOLIDARITES INTERNATIONAL

Income statement

**Accounting year ended December 31,
2022**

ENTITLED	31.12.2022	31.12.2021
OPERATING		
OPERATING INCOME	292 376 810	199 394 435
<i>Contributions</i>	3 302	3 820
<i>Sales of goods and services</i>		
Sales of goods	-	-
Donations in kind	-	-
Income for services	6 202	57 157
Sponsorship	-	-
Income from third-party funders	-	-
Government support and operating grants	151 127 569	107 000 134
Transfers from founders or use of usable donations	-	-
Resources from the public's generosity	-	-
Manual donations	5 171 327	4 236 087
Sponsorship	-	-
Bequests, donations and life insurance	156 050	98 186
Financial contributions	49 187 621	397 477
Write-back on depreciation and provisions and transfer of charges	2 309 673	1 490 830
Use of dedicated funds	74 839 829	84 424 468
Other income	9 575 237	1 686 276
OPERATING EXPENSES	287 213 858	198 784 801
Purchases of merchandise	58 619 061	50 460 135
Changes in stock	13 554	102 436
Other external charges	22 092 594	18 593 478
Financial aids	1 619 350	2 799 549
Taxes and similar levies	1 097 451	1 253 003
Staff wages and salaries	44 825 158	40 107 145
Social charges	5 032 417	4 754 069
Depreciation	402 450	829 705
Provisions	2 023 416	1 600 965
Deferment in dedicated funds	148 957 886	74 839 829
Other expenses	2 530 520	3 444 486
OPERATING RESULT	5 162 952	609 633

ENTITLED	31.12.2022	31.12.2021
FINANCIAL		
FINANCIAL INCOME	5 548 202	6 239 621
Shares in and loans to group companies		
Other securities and debts of fixed assets		
Other interest and similar income	7 239	230
Write-back of depreciation, provisions and transfer of charges	247 176	191 550
Positive exchange rate differences	5 293 787	6 047 842
Net profit on disposables of securities		
FINANCIAL EXPENSES	9 049 314	5 684 067
Depreciation and provisions	629 255	361 026
Depreciation and provisions - financial		
Interest and similar expenses	110 927	88 723
Negative exchange rate differences	8 309 132	5 234 317
Net loss on disposal of securities		
Other financial expenses		
FINANCIAL RESULT	(3 501 112)	555 555
EXCEPTIONAL		
EXCEPTIONAL INCOME	350 418	94 938
Exceptional operating income	350 418	94 938
Exceptional income on capital transactions		
Write-back on exceptional provisions		
EXCEPTIONAL EXPENSES	260 708	152 643
Exceptional operating expenses	260 708	152 643
Exceptional expenses on capital transactions		
Depreciation and provisions		
EXCEPTIONAL RESULTS	89 710	(57 704)
TOTAL INCOME	298 275 430	205 728 995
TOTAL EXPENSES	296 523 879	204 621 511
Surplus	1 751 551	1 107 484
VOLUNTARY IN-KIND CONTRIBUTIONS		
In-kind contributions	1 946 815	2 903 853
Benefits in kind	807 646	500 899
Volunteer staff	29 724	51 810
Total	2 784 184	3 456 562
In-kind assistance	1 946 815	2 903 853
Free supplying of goods and services	807 646	500 899
Benefits in kind		
Volunteer staff	29 724	51 810
Total	2 784 184	3 456 562

ANNEXES TO THE STATEMENT OF ACCOUNT AND INCOME STATEMENT

1. ACTIVITIES OF THE ORGANISATION

SOLIDARITES INTERNATIONAL is a humanitarian organization whose mission is to assist victims of armed conflicts, epidemics or natural disasters. Its purpose is to respond to emergencies to the basic needs of vulnerable people (food, water and shelter) and to strengthen their resilience skills.

Particularly committed to the fight against diseases linked to unsanitary water, first cause of death globally, its humanitarian teams have developed recognized expertise and knowledge in access to drinking water and sanitation, also in the essential fields of food security and reconstruction.

Respect for the dignity and cultural identity of populations is at the heart of the action of Solidarités International, which provides aid without any consideration other than that of the vital needs of people, without judging or taking sides, and by committing to respect the founding principles of humanitarian action.

2. HIGHLIGHTS

After a slight drop in volume in 2021, SOLIDARITES INTERNATIONAL regained growth in its activity with an 8% increase in the volume used, which reached €135.7 million in 2022 (including in-kind voluntary contributions). SOLIDARITES INTERNATIONAL had 22 operational missions as of December 31, 2022.

The volume of social missions breaks down into two elements: on one hand, the costs of social missions spent in the field (including in-kind voluntary contributions) which represent €119.3 million in 2022 (compared to €111.7 million in 2021); on the other hand, social mission costs spent at headquarters, i.e. support for operations, which represent €6.7 million in 2022. Within social missions in the field, despite a 14% drop, Syria remains the highest volume mission in 2022 with €20.79 million. However, the weight of the Syria mission is decreasing and only represents 17% of the total of field social missions in 2022 (versus 22% in 2021). With an increase of 13% in 2022, Yemen becomes the second mission in terms of volume with 11.72M€ and represents 10% of the total of field social missions. Third place goes to the Democratic Republic of Congo (DRC) which, after a drop in 2021, increased by 32% in 2022 to reach €10.16 million, i.e. 8% of total social missions.

A mission opening took place in 2022: Following the invasion of Ukraine by Russia in February 2022, SOLIDARITES INTERNATIONAL teams intervened in Lviv and Uman, from March 2022 to bring hot meals to the victims of the conflict. Funds from fundraising from the general public enabled the teams to be quickly operational with the most affected populations and thus to convince institutional and private donors to fund the rest of the operations.

The year 2022 is also marked by two explorations: the first in Somalia where the emergency teams went to meet the actors intervening on the spot in the context of the food crisis caused in particular by a severe drought, there is no launched activity at the moment; the second exploration took place in Pakistan following the floods that affected the country in August 2022. A mission was opened there at the very beginning of 2023.

After 14 years of assisting populations affected by conflict and climatic hazards, due to a decrease in its humanitarian funding, SOLIDARITES INTERNATIONAL closed its Bangladesh mission in August 2022.

Fundraising from the General Public sharply increases in 2022 to reach €5.3 million (+23% compared to 2021). The success of appeals for emergency donations for Ukraine contributed significantly to this increase, but it is also explained by the effort of several years of investment to develop regular direct debit donations.

Fundraising costs increase by 20% between 2021 and 2022 (including in-kind voluntary contributions), this is explained by the intensification of recruitment campaigns for regular donors and various recruitments made within the research and development teams of partnerships. Operating costs increased by €406,5K€ (+15%), this increase reflects the creation of positions needed in 2022 to support the growth in the volume of social missions.

This year, the fluctuations of the euro against the US dollar and the pound sterling, led to an exchange gain which amounts to €109k in 2022 against a loss of €183k in 2021. This reflects, among other things, the efforts of the treasury team to optimize the purchase/sale of currencies.

The final result for the financial year amounts to a surplus of €1,751,551 for the 2022 financial year. The allocation of this result will affect the retained earnings line in the liabilities of our Balance Sheet. As of December 31, 2022, association funds amounted to €10,445,321

2. ACCOUNTING PRINCIPLES, RULES AND METHODOLOGY

I - METHODOLOGY

The annual accounts are presented in accordance with the general chart of accounts, regulation 2014-03 as approved by the Accounting Standards Committee circular, taking into account the regulatory provisions of ANC regulation n° 2018-06 relating to non-profit private legal entities required to draw up annual accounts. This is the second exercise of application of ANC Regulation No. 2018-06 that replaces Regulation No. 99-01 of the Accounting Standards Committee (CRC).

Standard accounting rules have been applied, in compliance with the principle of prudence, according to the following assumptions:

- Business continuity
- Consistency of accounting methods from one year to the next
- Independence of financial years

In accordance with ANC regulation 2015-05 of July 2, 2015 relating to forward financial instruments and hedging transactions applicable since January 1, 2017, foreign exchange losses and gains on receivables and liabilities relating to the association's activity have been recorded in exchange losses and gains on operating receivables and payables, in current result.

Only exchange losses and gains on financial transactions (bank transfers, spot currency purchases and revaluations of currency stocks in the case of the organization in 2022) remain accounted for in the results.

Other evaluation methods applied and the presentation of the annual accounts have not changed compared to the previous year.

II - FIXED ASSETS

Tangible and intangible assets with a value greater than 500 euros are recorded in the balance sheet at their acquisition cost (purchase price and associated costs).

Tangible fixed assets mainly consist of purchases of vehicles, radios and computer equipment intended for humanitarian actions.

Intangible assets consist of acquired software and licenses.

Fixed assets are depreciated according to their location and their nature according to the table below:

Asset Location	Asset Type	Asset Life	Depreciation Method
Head Office	Software Packages	1 year	Exceptional
Head Office	Customized Software Development	3 to 7 years	Straight Line
Head Office	Office and Computer Equipment (Fixed)	4 years	Straight Line
Head Office	Portable Computer Equipment	3 years	Straight Line
Head Office	Refurbishment	10 years	Straight Line
Field Offices	Office and Computer Equipment	1 year	Straight Line
Field Offices	Vehicles	1 to 3 years*	Straight Line
Field Offices	Infrastructure equipment	1 to 2 years*	Straight Line
Field Offices	Program equipment	1 to 3 years*	Straight Line
Field Offices	Telecommunications equipment	1 to 2 years*	Straight Line

* The asset lives vary according to the type of equipment and vehicle

The depreciation rates applied to field office fixed assets vary according to the type of equipment or vehicle capitalized.

III - STOCKS

Stocks consist of:

1. Consumables related to fund raising and communication activities. They are valued on a FIFO basis ("First In, First Out").
2. Bulk purchases of computer equipment, which is released for transfer to field offices, based on internal Purchase Orders. They are valued on a FIFO basis ("First In, First Out").
3. Supplies for the emergency fund and all missions.
4. Fuels stored on missions and used for the implementation of operations

IV - DEBTORS

Debtors are split into three subcategories:

- Debtors relating to donors' contracts
- Credit notes from suppliers
- Debit balances from social claims (Staff and Social Security)

These debtors are recorded at their nominal value. Debtors are analyzed according to their due dates of less or more than one year. Deadlines over one year are related to multi-year projects for which the institutional donor makes payments according to the progress of activities and the approval of financial reports.

For doubtful debts, a provision for depreciation is made when the likelihood of non-recovery of debts is almost proven.

Foreign currency debtors are adjusted according to the *InforEuro* exchange rates of December 2022, and accounted as exchange differences in assets or liabilities.

Receivables ceded to banks as a guarantee for overdrafts granted, under the Dailly law for an amount of €0 K as of December 31, 2022, are no longer recognized since 01/01/2020 under the item "Donor – other debtors » in favor of an extra-accounting monitoring system.

V – FOREIGN CURRENCY STOCKS AND SHORT-TERM AVAILABILITY

In Paris, the organization's banking pool provides additional financial means to fund field activities before grants are received from institutional donors. This pool was the subject of a new agreement signed on February 5, 2016, with an increase in the credit line to reach € 5,000,000. According to this agreement, the opening of credit is granted to SOLIDARITES INTERNATIONAL by the banks as follows:

- BNP Paribas grants borrowing in euros up to € 2,000,000,
- Crédit Lyonnais grants borrowing in euros up to € 1,500,000,
- Crédit Coopératif grants borrowing in euros up to € 1,500,000.

During 2022, SOLIDARITES INTERNATIONAL was granted €1,000,000 in cash facilities by Crédit Lyonnais and Crédit Coopératif and €2,500,000 by Société Générale.

Bank and cash accounts in foreign currencies are converted into euros at the year-end rate (*InforEuro* rate for the month of December).

VI – DEDICATED FUNDS

Dedicated funds are accounted for in accordance with the provisions of ANC regulation 2018-06.

2022 DEDICATED FUNDS								
DEDICATED FUNDS PER COUNTRY	Early 2022	R.A.N.U. from previous years (1) 7894	Commitment to fulfill on assigned resources- R.A.N.U of the year (2) 6894	ECA 476100 2021	ECP 477100 2021	ECA 476100 2022	ECP 477100 2022	End of 2022
000- Dedicated funds HEADQUARTERS		0	85 360					85 360
010- Dedicated funds AFGHANISTAN	503 198	(503 198)	2 103 038					2 103 038
120- Dedicated funds DEMOCRATIC REPUBLIC OF CONGO	7 373 311	(7 373 311)	21 247 862					21 247 862
170- Dedicated funds Iraq	1 074 097	(1 074 097)	620 443					620 443
210- Dedicated funds HAITI	1 012 195	(1 012 195)	635 394					635 394
270- Dedicated funds LEBANON	14 956 919	(14 956 919)	14 617 491					14 617 491
290- Dedicated funds SOUTH SOUDAN	1 030 623	(1 030 623)	2 185 926					2 185 926
300- Dedicated funds CENTRAL AFRICAN REPUBLIC	3 499 756	(3 499 756)	13 578 909					13 578 909
320- Dedicated funds BANGLADESH	108 788	(108 788)	0					0
330- Dedicated funds CHAD	1 035 973	(1 035 973)	920 331					920 331
340- Dedicated funds MYANMAR	1 743 480	(1 743 480)	4 474 862					4 474 862
380- Dedicated funds MALI	3 360 980	(3 360 980)	8 819 880					8 819 880
390- Dedicated funds NIGER	319 897	(319 897)	677 698					677 698
400- Dedicated funds SYRIA	8 532 468	(8 532 468)	14 523 522					14 523 522
420- Dedicated funds CAMEROON	356 925	(356 925)	988 530					988 530
470- Dedicated funds YEMEN	11 747 628	(11 747 628)	11 490 499					11 490 499
480- Dedicated funds NIGERIA	3 377 539	(3 377 539)	4 259 190					4 259 190
530- Dedicated funds BURKINA FASO	7 470 339	(7 470 339)	9 760 424					9 760 424
550- Dedicated funds COLOMBIA	4 416 129	(4 416 129)	774 372					774 372
560- Dedicated funds VENEZUELA	851 371	(851 371)	2 461 052					2 461 052
590- Dedicated funds FRANCE	370 828	(370 828)	977 615					977 615
800- Dedicated funds CROSS-SECTORAL	975 502	(975 502)	1 277 643					1 277 643
580- Dedicated funds MOZAMBIQUE	1 358 459	(1 358 459)	6 255 040					6 255 040
050- Dedicated funds SOUDAN	551 594	(551 594)	1 070 758					1 070 758
600- Dedicated funds UKRAINE		0	25 014 339					25 014 339
TOTAL	76 028 000	(76 028 000)	148 820 177					148 820 177
Additional Dedicated funds due to ECP change								
000- Dedicated funds HEADQUARTERS		0	0	0	0			0
010- Dedicated funds AFGHANISTAN		0	0	0	0			0
120- Dedicated funds DEMOCRATIC REPUBLIC OF CONGO		178 795	257 704	(178 795)	0			257 704
170- Dedicated funds Iraq		17 981	0	(17 981)	0			0
210- Dedicated funds HAITI		8 749	10 931	(8 749)	0			10 931
270- Dedicated funds LEBANON		16 576	(67 922)	(16 576)	0			-67 922
290- Dedicated funds SOUTH SOUDAN		28 366	9 320	(28 366)	0			9 320
300- Dedicated funds CENTRAL AFRICAN REPUBLIC		105 899	152 723	(105 899)	0			152 723
320- Dedicated funds BANGLADESH		0	0	0	0			0
330- Dedicated funds CHAD		0	0	0	0			0
340- Dedicated funds MYANMAR		35 392	81 723	(35 392)	0			81 723
380- Dedicated funds MALI		15 927	(160 815)	(15 927)	0			-160 815
390- Dedicated funds NIGER		0	19 117	0	0			19 117
400- Dedicated funds SYRIA		224 462	(318 095)	(224 462)	0			-318 095
420- Dedicated funds CAMEROON		0	0	0	0			0
470- Dedicated funds YEMEN		32 911	(184 005)	(32 911)	0			-184 005
480- Dedicated funds NIGERIA		119 884	(180 239)	(119 884)	0			-180 239
530- Dedicated funds BURKINA FASO		168 799	(21 669)	(168 799)	0			-21 669
550- Dedicated funds COLOMBIA		200 115	(53 425)	(200 115)	0			-53 425
560- Dedicated funds VENEZUELA		0	(70 383)	0	0			-70 383
590- Dedicated funds FRANCE		0	0	0	0			0
800- Dedicated funds CROSS-SECTORAL		53	(4 797)	(53)	0			-4 797
580- Dedicated funds MOZAMBIQUE		27 542	258 251	(27 542)	0			258 251
050- Dedicated funds SOUDAN		6 719	11 630	(6 719)	0			11 630
600- Dedicated funds UKRAINE		0	397 660	0	0			397 660
TOTAL		1 188 171	137 709	(1 188 171)	0	0	0	137 709
Conversion gap Liabilities and Stockholder's Equity - Change								
TOTAL	76 028 000	(74 839 829)	148 957 886	(1 188 171)	0	0	0	148 957 886

Grants are accounted for the contract amount at the date of contract signature and, to the extent that the project covers multiple years, a dedicated reserve is accounted for at closure date (December 31st).

The volume of activity in 2022 allowed:

(1) The use of Dedicated Funds recognized as of 12/31/2021 for €74,840k

(2) The reconstitution of an amount of dedicated funds at the end of the 2022 financial year in the amount of €148,958,000 to be committed to future financial years.

Since fiscal year 2008, dedicated funds resulting from donor contracts in foreign currencies are calculated according to their original rate, then adjusted by an exchange gain or loss to reach the value at the closing exchange rate.

To allow a better analysis of the exchange losses and gains related to the reporting in foreign currencies, it is agreed to recognize in "Translation differences assets and liabilities" (accounts 476 and 477) the variation of the funds dedicated in foreign currencies at 31/12/ 2022.

VII - PROVISION FOR LIABILITIES AND CHARGES

An amount of 2,581,038 Euros is recorded in the balance sheet.

It includes provisions for litigation and charges of 2,023,415 Euros. These provisions include social disputes for 70,985 Euros, subsidies which will have to be reimbursed to various donors for expenses deemed ineligible for 1,332,827 Euros and 565,768 Euros for co-financing (see paragraph XIV - OFF-BALANCE SHEET COMMITMENTS).

A provision for exchange rate risk is calculated by netting between the translation difference between assets and liabilities, analyzed globally by currency. As of December 31, 2022, the provision for foreign exchange risk amounted to €557,622, compared to €180,183 as of December 31, 2021.

VIII – BANK LOANS & BORROWING

Financial debts relate to the overdraft line resulting from the banking pool agreement, detailed in Chapter V, and any other means of medium or long-term financing means (loans, etc.) negotiated with financial institutions.

IX – CREDITORS

Creditors are split into six subcategories as follows:

- Trade Creditors,
- Tax and Social security creditors,
- Grants received pending utilization,
- Funding advances from donors and donor accounts with credit balances,
- Creditors arising from operating partnership agreements,
- Other Creditors - including partnerships.

Creditors with due dates greater than one year relate only to the repayment of a promissory note taken out with Crédit Coopératif.

Foreign currency creditors are valued according to the *InforEuro* rates for December 2022.

X - EXPENDITURES FOR FIELD OFFICES

Expenditure incurred for field offices are carried out either:

- By the Headquarters on behalf of the field offices,

- By the field offices themselves.

Expenditure committed by the headquarters is accounted for on receipt of the invoice for goods or services. Expenditure incurred by the field offices is accounted for chiefly at the date of payment. However, field offices may recognize expenditure on delivery of the goods or once the services have been completed.

XI - PRESENTATION OF THE PROFIT AND LOSS ACCOUNT

The Income and Expenditure Statement format used by SOLIDARITES INTERNATIONAL follows the 2018-06 ANC rule relating to the establishment of annual accounts for associations.

The Statement of Sources and Application of Funds provides complementary information relating to the use of funds awarded to SOLIDARITES INTERNATIONAL.

XII – HEADCOUNT

On 31 December 2022, the headcount of French-rights employees amounts to 515. Full time equivalent (FTE) is 454. Similarly, within the framework of our humanitarian activities, we also hire local staff in the countries where we operate.

Country	Workforce as of December 31st, 2022	Distribution by type of employment contract	
		Contract under French law	Contract under foreign law
HEADQUARTERS	177	177	
AFGHANISTAN	57	4	53
BANGLADESH	1	1	0
BURKINA FASO	167	25	142
CAMEROON	37	1	36
COLOMBIA	125	9	116
France	19	19	
HAITI	49	5	44
IRAQ	33	5	28
LEBANON	105	9	96
MALI	198	25	173
MOZAMBIQUE	160	22	138
MYANMAR	317	15	302
NIGER	41	7	34
NIGERIA	188	12	176
PAKISTAN	0		0
CENTRAL AFRICAN REPUBLIC	166	25	141
DEMOCRATIC REPUBLIC OF CONGO	199	18	181
SENEGAL	4	4	
SOUDAN	60	8	52
SOUTH SOUDAN	48	7	41
SYRIA	340		300
CHAD	10	5	5
UKRAINE	154	44	110
VENEZUELA	51	9	42
YEMEN	152	19	133
TOTAL	2 858	515	2 343

XIII – BOARD MEMBERS

Members of the board do not receive compensation for their director function. Details of the regulated agreements are provided in the Statutory Auditors special report.

XIV – OFF BALANCE SHEET COMMITMENTS

Given the high staff turnover and the low level of seniority of employees, SOLIDARITES INTERNATIONAL estimated the commitments for payments due on retirement only for senior employees. These

commitments for payments were estimated at 504K euros. This amount is not subject to a provision in the accounts of the Association.

In accordance with the borrowing terms (Daily Law) granted by the banking pool in Paris, the amount of the receivables transferred on December 31, 2022 stands at 0 K Euros.

For some humanitarian aid projects, donors require co-funding, either with another institutional donor or with private funds. Upon signing the contract, SOLIDARITES INTERNATIONAL commits to conduct the project and to find the required co-funding percentage.

By the end of 2022, SOLIDARITES INTERNATIONAL had identified 9 projects for which co-financing should be identified by the end of 2023.

5 projects already identified as of 12/31/2021 for which the residual risk is nil:

- Transversal Project 2408 funded by ECHO of EUR 431,115 requires co-funding of €50,000. Co-funding is already identified through funding from BHA. However, as the contract has not yet been officially signed, there is still a slight residual risk if the project is launched after the end of the ECHO project.
- The cross-cutting project 2409 financed by ECHO up to of 650,000 Euros requires co-financing of 826,818 Euros. Co-financing has been identified via CDCS funding; the project is closed on 31/12/2022
- Project 2427 in South Sudan financed by EuropeAid up to EUR 846,842 requires co-financing of EUR 42,342. All co-funding has been identified through CIAA, SSHF, CDCS and UNICEF funding. The project is closed on 31/12/2022.
- Project 1681 in Bangladesh financed by EuropeAid of EUR 322,002 requires co-financing of EUR 6,000. All co-funding has been identified through BHA and CDCS funding. The project is closed
- The cross-cutting project 2707 financed by the FRIO fund up to EUR 24,730 requires co-financing of EUR 10,610. The co-financing comes from the structure's operating costs.

4 new projects identified in 2022:

- The transversal 2751 project financed by the SDC requires co-financing of 380,887 EUR. Co-financing has been identified and secured,
- The transversal project 2330 financed by Agence de l'Eau Rhône Méditerranée Corse (AERMC) contractually requires co-financing of €198,000. The co-financing initially identified via financing granted by Véolia (2955) is no longer eligible. The other source of co-financing planned via project 2332 the SIAAP (Service Public de l'Assainissement Francilien) did not work out. Discussions are underway with the AERMC to renegotiate the co-financing.
- The 2800 project in Burkina Faso financed by the Crisis and Support Center (CDCS) requires co-financing of €241,168. The grant from the Swiss Agency for Development and Cooperation (SDC) initially identified to co-finance this project was unsuccessful. Negotiations are underway with the CDCS to reduce the contractual co-financing amount to EUR 200,000, and discussions are taking place in parallel to have the CDCS project co-financed by the Luxembourg Ministry of Foreign Affairs.
- The 2378 project in the Democratic Republic of Congo financed by the French Development Agency (AFD) requires co-financing of EUR 126,000 which remains to be identified during 2023 following the grant denial funded by Agence de l'Eau Seine Normandie (AESN) which was to initially co-finance the project.

Other co-financing remains to be secured for projects that will end after 2023:

- Project 2903 in Iraq financed by AFD requires total co-financing of €600,000 sliced by €200,000 respectively over 2023, 2024 and 2025. Efforts to identify co-financing are still in progress and the contract has not yet been signed with AFD.
- Project 2880 in Moldova (Ukraine mission) financed by AFD requires total co-financing of €1,000,000 for the years 2023 and 2024. There is currently €400,000 of co-financing to be secured, for which negotiations are underway with the Fondation de France, supported by AFD.

- The transverse project 3077 funded by ECHO, the end date of which is 31/12/24, requires co-funding of €2,280,639.68, this co-funding is already identified, a part of it coming from BHA funding, and the rest a contribution from the CDCS is currently being negotiated.

In this respect, it is reminded that since the 2009 financial year, the association has systematically provisioned, the co-financing that it deemed unlikely to be found, through a provision for risks and charges. This concerns in particular all co-financing not found at the end of financial year N, for programs ending in N+1 (i.e. in 2023 for the financial year ending on 31/12/22). Thus, a provision of €565,768 was made on 31/12/2022 (for projects 2378, 2800 and 2330).

XV – FUNDS EQUITY

The profit for the accounting year ended December 31, 2021 has been allocated to retained earnings in accordance with the decision of the general assembly.

Changes in equity	At the beginning of the year	Result allocation		Increase		Decrease		At the end of the year
	Amount	Amount	Of which the public's generosity	Amount	Of which the public's generosity	Amount	Of which the public's generosity	Amount
Equity without right of redemption								
Equity with right of redemption								
Revaluation reserves								
Reserves	700 000							700 000
Retained profits	3 886 286	1 107 484						4 993 770
Profit or loss for the year	1 107 484	-	1 107 484	1 751 551				1 751 551
Usable endowments								
Investment grants								
Regulated provisions								
Associative securities	3 000 000							3 000 000
Total	8 693 770	-		1 751 551		-		10 445 321

SOLIDARITES INTERNATIONAL has issued in 2021, 300 associative securities worth €10,000 hence a total of €3M

XVI – FISCAL STATUS OF THE ASSOCIATION

Pursuant to the tax directive of December 18, 2006, now incorporated in the official bulletin of public finances ("*Bulletin Officiel des Finances Publiques*" BOI IS CHAMP-10-50-10-10), the activities of SOLIDARITES INTERNATIONAL are not subject to commercial taxes (corporate tax, value added tax VAT and territorial economic contribution CET).

With regard to the reporting obligations of non-profit organizations provided for in article 222 bis of the CGI, SOLIDARITES INTERNATIONAL has carried out the annual declaration of tax receipts issued for the financial year ended December 31, 2022

Due to its exemption from the value added tax VAT, and in application of Article 231 of the General Tax Code, SOLIDARITES INTERNATIONAL is liable for the payroll tax ("*Taxe sur les salaires*").

XVII – STATUTORY AUDITOR FEES

The amount of the statutory auditor's fees recognized in the income statement for the financial year ended December 31, 2022 amounts to 62,400 Euros.

Fees invoiced compensate procedures carried out by the auditor as part of its statutory audit assignment.

XVIII – COMPENSATION DISCLOSURE FOR THE THREE TOP EXECUTIVE OFFICERS

In accordance with Article 20 of Law N° 2006-586 of May 23, 2006 on voluntary work and educational commitment, the total amount of compensations and in-kind benefits for the three top volunteer and employed executive officers of SOLIDARITES INTERNATIONAL is 219,217 euros for the accounting year ended December 31, 2022.

XIX – Financials contributions

To ensure that the operating account reflects the breakdown between public and private subsidies as presented in the Resources by Origin and Expenditure by Destination (CROD) account, a reclassification has been made for all subsidy contracts signed with private partners. These resources now appear under operating income in the "Financial contributions" line.

XX – STATEMENT OF RESOURCES BY ORIGIN AND EXPENDITURE BY DESTINATION

The income statement by origin and destination is established according to the model defined in the ANC 2018-06 Regulation.

The data presented in the CROD is directly derived from the general and/or analytical accounting of the association. Allocation keys may have marginally been used to break down expenditure for some positions at headquarters.

EXPENDITURES

Statement of dedicated resources by origin displays two columns: total annual expenses and allocation per use of resources raised from the public and used during the fiscal year. In both cases, expenses are divided in three sections:

- Social Missions
- Fundraising Expenses
- Operating Expenses

Allocations to provisions and commitments to be made on allocated resources are also identified for total annual employment.

The “Jobs in 2021” column allows keeping a comparison with the last fiscal year.

Voluntary in-kind contributions are not an integral part of the Social Missions but are presented separately at the bottom of the table.

2022 expenses

Social Missions

"Social Missions" include all the direct expenses incurred for each of the humanitarian missions of SOLIDARITES INTERNATIONAL. They are distributed as follows, in accordance with the new CROD format made mandatory in 2020:

- Humanitarian missions carried out internationally (including the Operations Support section)
- Humanitarian missions carried out in France

For each line, the volume implemented directly by SOLIDARITES INTERNATIONAL is isolated from the volume implemented via a third-party organization. These third-party organizations are local associations with which SOLIDARITES INTERNATIONAL signs a partnership agreement.

SOLIDARITES INTERNATIONAL monitors and supports the teams of these partner associations, each expense is checked before being integrated into our accounting system. In consortia cases, the volume of our international partners is not included here, as the detailed accounting of the partner is not part of our system. The debt of SOLIDARITES INTERNATIONAL to these international partners can be found on the balance sheet.

Humanitarian missions carried out internationally and in France

These are all expenses related to carrying out action on the ground. They include expatriate and national human resources, logistic resources and purchase of equipment and supplies. Expenditures incurred are either initiated by headquarters in France or by missions on the ground themselves.

Expenditures are allocated to humanitarian aid projects subject to a contract with an institutional or private donor, or a specific allocation of public generosity. Also included are additional operational expenditures to program expenditures, financed by fundraising and ensuring mission continuity or entry into a country in case of an opening.

Expenditures also include expenses of technical assistance and management visits carried out by headquarters personnel in the field. They often complement other operational expenditures and are related to evaluations for interventions in new zones, operational monitoring and support during the opening and ending of a mission.

Any expense, exceptional and financial product directly attributable to missions are included in this section. These are in particular financial performances of missions on currency movement and donor contracts, as well as financial impact of security incidents and litigations.

“Humanitarian missions” expenditures are broken down by country as follows:

INTERNATIONAL HUMANITARIAN MISSIONS In Euros	Social missions implemented by the organization	Social missions via other organizations	FIELD POSITIONS 2022	IN-KIND CONTRIBUTIONS 2022	TOTAL POSITIONS 2022	TOTAL POSITIONS 2021
<u>Asia</u>						
Afghanistan	1 673 715	0	1 673 715	0	1 673 715	168 890
Bangladesh	660 897	77 435	738 332	0	738 332	4 225 107
Myanmar	5 275 316	750 333	6 025 649	364 445	6 390 093	4 967 793
Pakistan	28 551	0	28 551	0	28 551	33
Thailand	0	0	0	0	0	0
Total Asia	7 638 478	827 768	8 466 246	364 445	8 830 691	9 361 823
<u>Africa</u>						
Burkina Faso	7 688 117	47 900	7 736 017	0	7 736 017	6 376 285
Cameroon	1 557 003	87 707	1 644 710	0	1 644 710	1 352 381
Ethiopia	995	0	995	0	995	1 725
Kenya - Somalia	29 283	0	29 283	0	29 283	-14 023
Mali	5 619 157	0	5 619 157	0	5 619 157	6 022 741
Mozambique	4 829 654	6 746	4 836 400	121 553	4 957 953	1 081 651
Niger	1 017 242	0	1 017 242	0	1 017 242	678 991
Nigeria	6 647 537	0	6 647 537	268 265	6 915 802	8 441 152
Central African Republic	6 088 827	53 119	6 141 946	773 658	6 915 604	6 858 827
Democratic Republic of Congo	10 097 513	66 927	10 164 440	0	10 164 440	7 707 410
Senegal	0	0	0	0	0	253 666
Sierra Leone	316	0	316	0	316	0
Soudan	2 150 784	85 853	2 236 637	19 591	2 256 228	1 473 407
Soud Soudan	2 247 252	0	2 247 252	151 778	2 399 030	3 285 494
Chad	1 124 101	23 952	1 148 053	0	1 148 053	1 821 328
Total Africa	49 097 782	372 203	49 469 985	1 334 845	50 804 830	45 341 035
<u>the Caribbean and Americas</u>						
Haiti	2 165 787	0	2 165 787	0	2 165 787	3 532 100
Venezuela	1 813 649	64 410	1 878 059	0	1 878 059	774 542
Colombia	3 477 496	245 794	3 723 290	8 349	3 731 639	2 105 081
Total the Caribbean and Americas	7 456 932	310 204	7 767 136	0	7 775 485	6 411 723
<u>Europe and Middle East</u>						
Cross-sectoral contrats	617 830	0	617 830	0	617 830	264 897
France	966 111	0	966 111	10 718	976 829	506 187
Armenia (explo)	0	0	0	0	0	0
Balkans (migrants)	0	0	0	0	0	0
Iraq	2 730 504	0	2 730 504	0	2 730 504	3 449 254
Lebanon	6 712 156	0	6 712 156	223 017	6 935 174	11 664 886
Ukraine	7 916 687	240 334	8 157 021	323 983	8 481 004	0
Yemen	11 702 099	0	11 702 099	13 759	11 715 857	10 337 251
Syria	20 926 392	-136 301	20 790 091	31	20 790 123	24 310 148
Total Europe and Middle East	51 571 779	104 033	51 675 813	571 508	52 247 321	50 532 624
TOTAL FIELD SOCIAL MISSIONS	115 764 972	1 614 208	117 379 180	2 279 147	119 658 326	111 647 204
Contribution to headquarters: Support to Missions			6 678 649	0	6 678 649	5 945 786
TOTAL SOCIAL MISSIONS	115 764 972	1 614 208	124 057 829	2 279 147	126 336 975	117 592 991

The amount per mission of Voluntary Contributions is included in the table in order to assess the total volume of activity for the financial year.

Operations Support

This item includes head office costs relating to the management of activities of missions abroad. These include in particular the expenses of the Operations department with the teams having operational and financial responsibilities by geographical area and as well as their manager. It also includes the deputy operations department for programs, part of the transparency and institutional development department, field human resources management and logistics related to missions. No structural costs (rent, head office and stock charges, insurance, telecommunications) are allocated to this item.

Fundraising expenses

- **Appeal to public generosity expenses**

« Appeal to public generosity expenses » include all direct running costs to raise funds from the general public. These are:

- Direct marketing expenses targeting the general public: loyalty (existing donors) and prospecting (new donors) campaigns
- Donation processing expenses (IT systems provider, edition and mailing of tax receipts, supplies and postage expenses)
- Direct marketing agency fees
- Salaries, benefits and additional expenses of the fundraising service at headquarters.

- **Alternative resource search expenses**

Alternative resource search expenses include private partnership running costs, most notably salaries and benefits of headquarters employees in proportion to the time served, as well as public institutional partnership research running costs, most notably salaries and benefits of headquarters employees in proportion to the time served.

Running Costs

The « running costs » line includes:

- « Information and communication expenses » include all communication support and institutional campaigns expenses. These are website fees - www.solidarites.org and www.devospropresyeux.org expenses, World Water Day and World Water forum events, 50% of the association journal expenses, the creation, production and diffusion costs of the “De vos propres yeux” (With your own eyes) episodes, related communication support costs (special supplements), 80% of the creation and diffusion costs of the institutional communication campaign and the annual report. Salaries, benefits and associated costs of the communication department are also an integral part of these expenses.
- Headquarters office costs includes costs not already presented in the Social Missions or Fundraising expenses sections. These are headquarters support expenses, general management positions, general services, finance, internal audit, IT, reception and all structure expenses (rents, maintenance, insurance, telecommunications etc.).
- « Financial expenses » include bank interest related to the bank accounts of headquarters, as well as currency loss resulting from the valorization in euros of US dollars accounts and funds of headquarters.
- « Exceptional expenses » are exceptional expenses of headquarters, resulting from incidents in the field during missions abroad.

Provisions and depreciations

It includes all allocation to risk provisions: risks for donor contracts, social risks, as well as risks of unrealized currency loss. Provisions cover missions and headquarters.

Income tax

This section does not apply to SOLIDARITES INTERNATIONAL, since no profit resulting in tax payment was declared for the fiscal year.

Deferral of dedicated funds for the year

These are commitments undertaken on current humanitarian programs, which will relate to subsequent fiscal years.

Voluntary in-kind contributions

These are contributions from partners to conduct humanitarian programs, the provision of media space free of charge, and the assistance of companies and consulting firms free of charge.

These voluntary in-kind contributions are valued with the standard price of the given service or product.

The volunteer activity within SOLIDARITES INTERNATIONAL is valued at the hourly minimum wage in 2022.

The total amount of Used Jobs at the bottom of the table is the key indicator for SOLIDARITES INTERNATIONAL in terms of annual activity volume. It includes financial and non-financial elements and is used in the financial communication charts of the Association.

PRODUCTS

Products are displayed in two columns as for the Jobs:

- Collected resources in 2022
- Monitoring of resources collected from the public and used in 2022.

Products related to public generosity

“Public generosity products” includes all donations collected through direct marketing operations and legacies. These are donations coming from all types of appeal for funds: mail, phoning, internet and preauthorized debit.

Nonpublic generosity products

Funds received from entities (companies and other private organizations (ex. foundations)) are documented in this category. Raised funds are subject to a specific agreement between the Association and the private organization which determines the nature of the support. This goes from a specific project to actions of a larger scale in a geographic zone or a specific domain. Also included in this category are resources from conventions established with other NGOs, leaders of Consortium of which SOLIDARITES INTERNATIONAL is a member.

Finally, this category also includes « other products » which groups:

- Day-to-day administration products, including debit notes issued to our partners when they contribute to operational costs which SOLIDARITES INTERNATIONAL makes available for training sessions, workshops, research studies etc.
- Bank interests on investments and potential currency gains on currency movement at headquarters.
- Products from disposal of non-expendable equipment, insurance reimbursement in case of exceptional incident (fire etc.) at headquarters. Products resulting from actions in the field are presented net of expenses in the “Missions abroad » section.

Grants and other type of public assistance

« Grants and other type of public assistance » include all public funds resources and are presented by origin. Grants can be received through two channels: headquarters or missions directly.

Raised funds are aggregated into 9 donor categories. This level of granularity relates to the regular monitoring carried out by the association throughout the year.

Reversal of provisions and depreciations

This gathers reversal of all risk provisions and currency risks.

Use of former dedicated funds

These are commitments undertaken on humanitarian programs of previous years which are used during the current year, as well as reprisal of commitments related to contracts in foreign currencies.

Voluntary in-kind contributions

In order to establish the true volume of operational activities, SOLIDARITES INTERNATIONAL values in-kind contributions from partners through the implementation of humanitarian programs. Also included are valorization of skill donations in specific projects and valorization of the provision of media space free of charge for our communication campaigns. These voluntary in-kind contributions are divided according to their origin: public generosity, private partners (provision of media space free of charge and skill-based sponsorship) or public assistance (non-food donation perceived in the field through our programs).

Finally, the total amount of used resources, at the bottom of the table, is the key indicator for SOLIDARITES INTERNATIONAL in terms of annual activity volume. It includes financial and non-financial elements and is used in the financial communication charts of the Association.

XXI – BRIDGE TABLE FROM FINANCIAL RESULT TO CROD

This bridge table displays the different lines of financial result and in columns the lines of the CROD.

SOLIDARITES INTERNATIONAL has historically always calculated the net sum of financial and exceptional products in analytical tables, with a devoted specific section.

XXII – ACCOUNT FOR RESOURCE USE OF PUBLIC GENEROSITY

The account for the use of resources from the generosity of the public is on the last page of this Annex.

The data presented in the CER comes directly from the general and/or analytical accounting of the association. Marginally, distribution keys were used to break down the expenses at the level of certain uses at headquarters.

The annual use account of resources collected from the public in accordance with Law No. 91-772 of August 7, 1991 is established according to the model defined in ANC 2018-06 Regulation.

THE USE OF PUBLIC GENEROSITY

Social Missions

This includes all expenses derived from the definition of Humanitarian Missions abroad below, apart from project expenses subject to a contract with an institutional donor or a private organization. It is the allocation of resources to this section that allows SOLIDARITES INTERNATIONAL to act in case of natural disaster or major crisis, to fully or partially finance projects and to ensure mission continuity.

In this category is also valued the participation of public generosity resources to cover « operations support » (see below the full definition at the time of the CROD presentation)

In 2022, this contribution amounts to €495k, which is 28% of the volume of social missions financed by resources from the public generosity. The total expenditure made in 2022 thanks to resources from the public generosity represents 1.8% of the total social missions for the financial year.

Allocation of resources raised from the public

The chosen method for the allocation of resources raised from the public relies on the following principles:

- Resources raised from the public can be allocated or non-allocated.
- Institutional grants are divided in two parts:
 - First, financing of the direct expenses of the project,
 - Second, a percentage – varying with the donor – contributing to administrative expenses of the Association.
- Resources raised from the public being considerably lower than institutional resources, SOLIDARITES INTERNATIONAL chose the prioritized allocation principle for these precious resources.

In practice, these principles translate into an allocation as follows:

1. **Social missions** use net resources raised from the public in priority. It includes all expenses from the above-mentioned definition of Humanitarian missions abroad, apart from project expenses subject to a contract with an institutional donor or a private organization. It is the allocation of resources to this section that allows SOLIDARITES INTERNATIONAL to act in case of natural disaster or major crisis, to fully or partially finance projects and to ensure mission continuity.
2. **Expenses from appeals to public generosity** are deducted from resources and establish net resources raised from the public. This includes the allocation of the total expenditure of this section.

3. **Operations support** is defined as the following priority, depending on remaining resources after allocation to 1 and 2.
4. SOLIDARITES INTERNATIONAL considers the **fiscal year result** as a result of the allocation of resources raised from the public. Consequently, the allocation of resources to section 4 and 5 increases or diminishes depending on a surplus or a deficit in the result. The participation of institutional donors to administrative expenses does not fully finance the operating expenses and the operations support expenses of the fiscal year.
5. **Operating expenses** come last in this allocation due to the important contribution of institutional and private donors.

Fundraising expenses

Appeals to public generosity expenses include all directly committed expenses to raise funds from the public. These are:

- Direct marketing actions targeting the general public expenses: loyalty (existing donors) and prospecting (new donors) operations
- Donation processing expenses (IT service provider, edition and mailing of tax receipts, supplies and postage expenses)
- Direct marketing agency fees
- Salaries, benefits and additional expenses of the fundraising department at headquarters.

In 2022, the resources from the public generosity do not cover all the costs of appeals to public generosity expenses

Running costs

Public generosity resources do not contribute to this expenditure item in 2022.

Deferral of dedicated funds for the year

These are commitments made on ongoing humanitarian programs funded by a dedicated fundraising campaign that will be reported in subsequent years.

In 2022, one project is still affected by these postponements:

- A project in Lebanon following a call for donations launched after the explosions in the port of Beirut in August 2020

These dedicated funds are included in the dedicated funds monitoring table.

Fiscal year result

In 2022, SOLIDARITES INTERNATIONAL notes a surplus of public generosity.

PUBLIC GENEROSITY RESSOURCES

The majority of resources from public generosity come from unrestricted manual donations. These donations can be made by direct debit, credit card transfer, bank transfer, check or cash. They are accounted for following a reconciliation between the accounting software and the database of donors used to issue fiscal receipts.

The second source of resources is legacies, donations and life insurance. They are accounted for upon notification of the exact amount.

APPENDICES TO THE BALANCE SHEET AND INCOME STATEMENT

3. DETAILED TABLES

FIXED ASSETS

FIXED ASSETS CHART				
<i>Sections</i>	<i>Gross value at the beginning of the year</i>	<i>Increases</i>	<i>Decreases</i>	<i>Gross value at the end of the year</i>
Intangible fixed assets	319 165	126 437		445 602
Tangible fixed assets	2 075 649	337 626		2 413 275
Financial fixed assets	266 064	37 929		303 993
TOTAL	2 660 878	501 991	0	3 162 869

DEPRECIATION CHART				
<i>Sections</i>	<i>Accumulated depreciations at the beginning of the year</i>	<i>Increases : endowments of the year</i>	<i>Decreases in depreciations of the year</i>	<i>Accumulated depreciations at the end of the year</i>
Intangible fixed assets	204 133	24 604		228 738
Tangible fixed assets	1 742 863	255 478		1 998 342
Financial fixed assets	0	0		0
TOTAL	1 946 997	280 083	0	2 227 080

LOSS IN VALUE CHART				
<i>Sections</i>	<i>Accumulated losses in value at the beginning of the year</i>	<i>Increases : losses in value of the year</i>	<i>Decreases : losses in value of the year</i>	<i>Accumulated losses in value at the end of the year</i>
Intangible fixed assets				
Tangible fixed assets				
Financial fixed assets	66 993	71 633	66 993	71 633
TOTAL	66 993	71 633	66 993	71 633

EXCESS DEPRECIATION CHART				
<i>Sections</i>	<i>Accumulated depreciations at the beginning of the year</i>	<i>Increases : endowments of the year</i>	<i>Decreases in depreciations of the year</i>	<i>Accumulated depreciations at the end of the year</i>
Intangible fixed assets				
Tangible fixed assets				
Financial fixed assets				
TOTAL				

Financial assets depreciation only applies to field deposits and amounts to 71 663 euros.

The deposits paid by the missions are depreciated as follows:

- Deposits relating to premises are depreciated up to 30%,
- Deposits paid to water and energy suppliers (fuel, domestic fuel) are depreciated up to 100%,
- Deposits on communication devices are depreciated at 100%,
- Deposits relating to vehicles are depreciated at 100%.

BEQUESTS, DONATIONS OR LIFE INSURANCE

INCOME	Amount
Amount received for life insurance	
Amount of the income item "Bequests or donations"	156 050
Sale price of assets received by bequest or donation to be disposed of	
Write-back of depreciation of assets received by bequests ou donations to be disposed of	
Use of dedicated funds related to bequests or donations	
EXPENSES	Amount
Depreciated value of goods received by bequests or donation to be disposed of	
Depreciation of asset received by bequests or donation to be disposed of	
Deferment in dedicated funds related to bequests or donations	
SECTION BALANCE	156 050

PROVISION FOR RISKS AND CHARGES

PROVISIONS CHART				
<i>Sections</i>	<i>Gross value at the beggining of the year</i>	<i>Increases</i>	<i>Decreases</i>	<i>Gross value at the end of the year</i>
Regulated provisions				
Provisions for risks	1 714 815	2 023 416	1 714 815	2 023 416
Provisions for foreign exchange ris	180 183	557 622	180 183	557 622
Provisions for liabilities	0			0
Provisions for depreciation	0	0	0	0
TOTAL	1 894 998	2 581 038	1 894 998	2 581 038

PROVISION FOR DEPRECIATION OF LESSOR ACCOUNTS

PROVISIONS CHART OF LESSORS ACCOUNTS LOSSES IN VALUE						
	<i>Debts value in euros for account at the beggining of the year</i>	<i>% of debts in loss of value</i>	<i>OD 654100 unrecoverable debts</i>	<i>Provisions for loss in value account</i>	<i>Reversal of provision for depreciation account</i>	<i>Account balance</i>
<i>Doubtful lessors</i>						
Lessors debts	553 793	100%		122 368	-553 793	122 368
TOTAL	553 793		0	122 368	0	122 368

DEBTORS

DUE DATES OF AMOUNTS RECEIVABLE AT THE END OF YEAR 2022			
<i>Debts</i>	<i>Gross amount</i>	<i>Liquidity level</i>	
		<i>Less-than-a-year due dates</i>	<i>More-than-a-year due dates</i>
Fixed assets debts :			
Loans			
Others			
Current assets debts :	145 515 121	46 655 698	98 859 423
Sundry debtors - lessors	136 987 456	38 128 034	98 859 423
Employees expenses / Social insurance - Debtors			
Trade creditors - debit balances			
Discounts and rebates for suppliers and other assets			
Partners / Debtors			
Other debtors	8 527 665	8 527 665	
TOTAL	145 515 121	46 655 698	98 859 423

Projects, to which receivables due beyond one year apply, are multi-year projects financed by institutional donors (EuropeAid, DFID, ECHO...), either directly or through a consortium.

Donor receivables include total amounts due in partnership or consortium projects, up to €18,369 k. This amount has a comparable counterpart in the « other debts » item (see below).

CREDITORS

DUE DATES OF DEBTS AT THE END OF YEAR 2022			
<i>Debts</i>	<i>Gross amounts</i>	<i>Liquidity level</i>	
		<i>Less-than-a-year due dates</i>	<i>More-than-a-year due dates</i>
Debenture loans			
Loans and debts with credit institutions of which:			
- up to two years at inception	1 200 000	1 200 000	
- more than tow years at inception			
Sundry loans and financial debts	23 005	23 005	
Trade creditors and equivalent accounts debts	3 085 590	3 085 590	
Social and tax debts	7 098 547	7 098 547	
Other debts	20 898 016	20 898 016	
TOTAL	32 305 158	32 305 158	

Debts for ongoing program show the amounts still to be paid to operational partners in consortium with SOLIDARITES INTERNATIONAL of which we are leader.

FINANCE CREDITORS

FINANCIAL DEBTS CHART				
LOANS AND FINANCIAL DEBTS	Gross amount	Up to a year	Over one and up to five years	Over five years
Promissory note K€.100 - Crédit coopératif				
Promissory note K€.100 - Crédit coopératif				
Promissory note K€.100 - Crédit coopératif				
Promissory note K€.500 - HSBC	500 000	500 000		
Promissory note K€.700 - HSBC	700 000	700 000		
Sundry financial debts (of which bank overdrafts and banks credit balances)	23 005	23 005		
TOTAL	1 223 005	1 223 005		
Loans taken out during the year				
Loans repaid during the year				
Year interests				

In 2022, two promissory notes (BAO) for an amount of €500k and €700k were contracted with HSBC bank as part of the “solidarity financing” scheme, after the recognition of SOLIDARITES INTERNATIONAL as a solidarity company. In accordance with the agreement, the reimbursement of the first BAO will take place in March 2023 for €500k then in August 2023 for €700k. The two promissory notes (BAO) for an amount of €500k and €700k contracted with HSBC bank in 2021 were repaid in 2022 at the agreed deadlines.

REGULARISATION ACCOUNTS

SUMMARY								
	Prepaid expenses	Unreceived invoices	CP local staff + Volunteers + Expats	CP employees + CHG P. HEADQUARTERS	Other social expenses to pay HEADQUARTERS	Other tax expenses to pay HEADQUARTERS	Unreceived credit note	Accrued income
HEADQUARTERS	73 672	302 223	38 202	620 438	235 433	41 126	0	391 139
AFGHANISTAN		0	24 672					
BANGLADESH	53		12 220	0			0	
CAMEROON								
MYANMAR	1 380							
FRANCE								
HAITI								
MALI			7 932					
LEBANON								
NIGER			4 742					
CENTRAL AFRICAN REPUBLIC								
DEMOCRATIC REPUBLIC OF CONGO								
SYRIA	3 630							
SOUTH SOUDAN			117 174					
CHAD								
NIGERIA	12 231							
YEMEN								
BURKINA FASO	35 675		32 632					
COLOMBIA			53 941					
VENEZUELA			12 577					
CROSS-SECTORAL								
UKRAINE	138 227							
PAKISTAN								
TOTAL	264 869	302 223	304 091	620 438	235 433	41 126	0	391 139

FINANCIAL RESULT

		Debit	Credit
FINANCIAL EXPENSES			
661 000	BANK INTEREST HEADQUARTERS AND FIELDS	110 927	
666 000	LOSSES ON EXCHANGE RATE	8 309 132	
686 500	PROVISION FOR EXCHANGE RATE RISK	557 622	
686 620	LOSSES IN VALUE OF FINANCIAL FIXED ASSETS	71 633	
TOTAL		9 049 314	
FINANCIAL INCOME			
761 000	FINANCIAL INCOME		0
762100	INCOME FROM FIXED SECURITIES		0
764 000	INCOME FROM SECURITIES	0,00	0
766 000	PROFITS ON EXCHANGE RATE	0,00	5 293 787
768 000	BANK INTEREST HEADQUARTERS AND FIELDS	0,00	7 239
768 200	INTERESTS FOR DELAY		0
786 500	WRITE-BACK OF PROVISIONS FOR EXCHANGE RATE RISK		180 183
786 620	WRITE-BACK OF FINANCIAL FIXED ASSETS LOSSES OF VALUE		66 993
TOTAL			5 548 202
FINANCIAL RESULT		(3 501 112)	

Currency losses for the year amounted to 8,309,132 Euros and currency gains to 5,293,787 Euros. These currency gains and losses reflect the impact of currency exchange rates evolutions – in particular the US Dollar, the GBP Pound Sterling, compared to the Euro on conducting projects in international missions.

This is the impact in particular of foreign exchange (losses and gains):

- on cash transfers (receipts of funds and supplies to missions)
- on the translation difference observed at the closing date on the cash and cash accounts in foreign currencies
- the historical rates fluctuation upon the contract signature on the date of signature and the rate of the currency on the day of collection.

Debit bank interest represents the remuneration of cash advances (Daily discounts) granted by our banking pool (BNP Paribas, Crédit Lyonnais, Société Générale and Crédit Coopératif).

EXCEPTIONAL RESULT

		DEBIT	CREDIT
EXCEPTIONAL EXPENSES			
671 100	FIELD EXCEPTIONAL EXPENSES	112 629	
671 200	FIELD CASH DIFFERENCE	40 520	
671 800	FINES AND LEGAL PENALTIES	12 218	
672 000	EXCEPTIONAL EXPENSES ON PREVIOUS YEARS	94 298	
675 200	NET BOOK VALUE OF DISPOSED FIXED ASSETS CORPO	0	
678 800	EXCEPTIONAL EXPENSES HEADQUARTERS	1 043	
687 500	EXCEPTIONAL PROVISIONS	0	
689 700	EXCEPTIONAL COMMITMENT TO FULFILL	0	
TOTAL		260 708	
EXCEPTIONAL INCOME			
771 000	EXCEPTIONAL INCOME FIELD		87 104
771 800	SALE OF LASTING EQUIPMENT TO LESSORS		47 813
772 000	EXCEPTIONAL INCOME ON PREVIOUS YEARS		200 605
775 200	INCOME FROM DISPOSED FIXED ASSET CORPO		0
778 800	EXCEPTIONAL INCOME HEADQUARTERS		14 896
781740	WRITE-BACK OF PROVISIONS FOR LOSSES IN VALUE OF AMOUNT RECEIVABLE		
787 500	PROVISIONS FOR LOSSES IN VALUE OF AMOUNTS RECEIVABLE		0
TOTAL			350 418
EXCEPTIONAL RESULT			89 710

Exceptional field income results for 87,104 euros from the sales of certain furniture and equipment on missions during the closure of bases or missions.

In addition, for the 2022 financial year, 200,605 euros were credited to the "exceptional income from previous financial years" account. These include in particular adjustments to social charges for 2021 for 181,911 euros.

Exceptional land charges amounted to 112,629 Euros this year. These are mainly exceptional losses following cash losses on various missions or adjustments of advances made to expatriate employees.

INCOME AND EXPENSES PER ORIGIN AND DESTINATION	2022		2021	
	TOTAL	Of which the public's generosity	TOTAL	Of which the public's generosity
INCOME PER ORIGIN				
1 - INCOME RELATED TO the public's generosity	5 333 866	5 333 866	4 345 408	4 345 408
1.1 Contributions without consideration	3 302	3 302	3 820	3 820
1.2 Donations, bequests and sponsorship	0	0		
- Monthly donations	5 172 242	5 172 242	4 236 087	4 236 087
- Bequests, donations and life insurance	156 050	156 050	98 186	98 186
- Sponsorship	0	0	0	0
1.3 Other products related to the public's generosity	2 272	2 272	7 315	7 315
2 - INCOME NOT RELATED TO the public's generosity	49 790 805		22 930 626	
2.1 Contributions with consideration				
2.2 Corporate sponsorship				
2.3 Financial contributions without consideration	49 186 706		22 563 129	
2.4 Other income not related to the public's generosity	604 099		367 497	
3 - GRANTS AND OTHER GOVERNMENT SUPPORT	151 127 569		84 834 482	
Water agencies	16 714		181 370	
Other bilateral cooperations	3 738 628		1 833 455	
Other institutions	590 824		2 240 670	
Decentralized cooperation excluding water agencies	1 667 535		647 068	
France	34 680 870		12 170 384	
UN	33 656 714		15 319 352	
European Union - ECHO	28 039 013		16 551 823	
European Union - excluding ECHO	9 442 221		0	
USA	39 295 051		35 890 360	
4 - WRITE-BACK OF PROVISIONS AND LOSSES OF VALUES	2 515 784		1 663 757	
5 - USE OF PREVIOUS DEDICATED FONDS	74 839 829	161 116	84 424 468	175 436
6 - IN-KIND VOLUNTEER CONTRIBUTIONS	2 784 184		3 456 562	
6.1 Volunteer contributions related to the public's generosity	29 724		51 810	
Volunteering	29 724		51 810	
Benefits in kind	0		0	
Donations	0		0	
6.2 Volunteer contributions not related to the public's generosity	810 871		507 799	
6.3 Government support in nature	1 943 589		2 896 953	
Benefits in kind	0		0	
Donations	1 943 589		2 896 953	
TOTAL	286 392 037	5 494 982	201 655 302	4 520 843
<i>Total amount of resources used throughout the year</i>	<i>137 434 151</i>	<i>5 427 009</i>	<i>126 815 473</i>	<i>4 359 727</i>
EXPENSES PER DESTINATION				
1 - SOCIAL MISSIONS	124 057 829	2 267 842	114 595 848	1 715 130
1.1 Carried out in France				
- Actions carried out by the organization	966 111	13 487	493 029	10 749
- Payments to a central organization or to others operating in France				
1.2 Carried out abroad				
- Actions carried out by the organization	121 477 509	2 254 355	111 309 873	1 704 382
- Payments to a central organization or to others operating abroad	1 614 208		2 792 947	
2 - FUNDRAISING COSTS	3 426 306	3 158 808	2 861 444	2 644 920
2.1 Costs of appealing to the public's generosity	3 158 808	3 158 808	2 644 920	2 644 920
2.2 Costs of seeking other resources	267 498		216 524	
3 - OPERATING EXPENSES	2 639 243		2 278 351	
4 - PROVISIONS AND LOSSES IN VALUE	2 775 038		2 515 784	
5 - INCOME TAXES	0		0	
6 - DEFERMENT IN DEDICATED FUNDS OF THE YEAR	148 957 886	67 973	74 839 829	161 116
7 - IN-KIND VOLUNTEER CONTRIBUTIONS	2 784 184		3 456 562	
7.1 Volunteer contributions to social missions	2 279 147		2 997 142	
Carried out in France	10 718		13 158	
Carried out abroad	2 268 429		2 983 984	
7.2 Volunteer contributions to fundraising	0			
7.3 Volunteer contributions to operating	505 038		459 420	
TOTAL	284 640 486	5 494 623	200 547 818	4 521 166
<i>Total amount of expenditures of the year</i>	<i>135 682 599</i>	<i>5 426 650</i>	<i>125 707 989</i>	<i>4 360 050</i>
<i>Of which netting financial income/exceptional income</i>	<i>11 121 801</i>		<i>7 530 254</i>	
SURPLUS OR LOSS	1 751 551	359	1 107 484	-323

EXPENSES AND INCOME LINKING CHART, BY ORIGIN AND DESTINATION	Social missions				Costs of fundraising		Operating expenses	Provisions	Income taxes	Deferment in dedicated funds	TOTAL INCOME STATEMENT
	Carried out in France		Carried out abroad		Public's generosity	Other resources					
	By the organization	Payments to other organizations	By the organization	Payments to other organizations							
Merchandise purchase	240 948	0	55 598 244	0	2 328 530	3 602	447 737	0	0	0	58 619 061
Changes in stock	0	0	50 876	0	-9 533	0	-27 789	0	0	0	13 554
Other purchase and external expenses	119 420	0	20 315 376	0	535 686	38 964	1 083 148	0	0	0	22 092 594
Financial aids	0	0	5 142	1 614 208	0	0	0	0	0	0	1 619 350
Impôts, taxes et versements assimilés	0	0	434 042	0	1 538	427	661 444	0	0	0	1 097 451
Staff ages and salaries	612 627	0	45 984 273	0	314 642	829 245	-2 915 630	0	0	0	44 825 158
Social charges	0	0	1 191 418	0	0	2 091	3 838 908	0	0	0	5 032 417
Depreciation and losses in value	0	0	143 464	0	0	0	136 619	122 368	0	0	402 450
Provisions	0	0	0	0	0	0	0	2 023 416	0	0	2 023 416
Deferment in dedicated funds	0	0	0	0	0	0	0	0	148 957 886	0	148 957 886
Other charges	0	0	2 483 956	0	0	0	46 563	0	0	0	2 530 520
Financial charges	0	0	7 052 555	0	0	0	1 367 504	629 255	0	0	9 049 314
Operating exceptional expenses	264	0	239 558	0	773	0	20 113	0	0	0	260 708
Employee profit sharing	0	0	0	0	0	0	0	0	0	0	0
Income taxes	0	0	0	0	0	0	0	0	0	0	0
In-kind contributions	10 718	0	1 936 097	0	0	0	0	0	0	0	1 946 815
Goods and services	0	0	332 332	0	0	0	475 314	0	0	0	807 646
Benefits in kind	0	0	0	0	0	0	0	0	0	0	0
Volunteer staff	0	0	0	0	0	0	29 724	0	0	0	29 724
TOTAL	983 977	0	135 767 334	1 614 208	3 171 636	874 329	5 163 656	2 775 038	0	148 957 886	299 308 063

OF WHICH NETTING FINANCIAL INCOME/ EXCEPTIONAL INCOME	Social missions				Costs of fundraising		Operating expenses	Provisions	Income taxes	Deferment in dedicated funds	TOTAL INCOME STATEMENT
	By the organization	Payments to other organizations	By the organization	Payments to other organizations	Public's generosity	Other resources					
Depreciation, provisions and transfer charges	-6 985	0	1 490 141	0	-12 828	-606 831	-904 561	0	0	0	-41 064
Positive exchange rate differences	0	0	-3 809 214	0	0	0	-1 111 934	0	0	0	-4 921 148
Other interests and equivalents	0	0	-3 242	0	0	0	0	0	0	0	-3 242
Other products	0	0	-9 553 727	0	0	0	0	0	0	0	-9 553 727
Income for services	0	0	-85	0	0	0	-2 881	0	0	0	-2 965
Other securities and fixed assets debts	0	0	0	0	0	0	0	0	0	0	0
Operating exceptional income	-162	0	-145 268	0	0	0	0	0	0	0	-145 431
TOTAL	-7 148	0	-12 021 395	0	-12 828	-606 831	-2 019 376	0	0	0	-14 667 577

SOLIDARITES INTERNATIONAL - STATEMENT OF SOURCES AND APPLICATION OF FUNDS - 2022

EXPENDITURE PER DESTINATION	2022	2021	RESOURCES PER DESTINATION	2022	2021
EXPENDITURE OF THE YEAR			RESOURCES OF THE YEAR		
1 – SOCIAL MISSIONS	2 267 842	1 715 130	1 – RESOURCES RELATED TO THE PUBLIC'S GENEROSITY	5 333 866	4 345 408
1.1 Carried out in France			1.1 Contribution without consideration	3 302	3 820
- Actions carried out by the organization	13 487	10 749	1.2 Donations, bequests and sponsorship	0	0
- Payments to a central organization or others operating in France	0	0	- Manual donations	5 172 242	4 236 087
1.2 Carried out abroad			- Bequests, donations and life insurance	156 050	98 186
- Actions carried out by the organization	2 254 355	1 704 382	- Sponsorship	0	0
- Payments to a central organization or others operating abroad	0	0	1.3 Other resources related to the public's generosity	2 272	7 315
2 – COSTS OF FUNDRAISING	3 158 808	2 644 920			
2.1 Costs of appealing to the public's generosity	3 158 808	2 644 920			
2.2 Costs of seeking other resources	0	0			
3 – OPERATING EXPENSES	0	0			
TOTAL OF EXPENDITURES	5 426 650	4 360 050	TOTAL OF RESOURCES	5 333 866	4 345 408
4 - PROVISIONS AND LOSSES OF VALUES			WRITE-BACK OF PROVISIONS AND LOSSES OF VALUE	0	
5 - DEFERMENT IN DEDICATED FUNDS OF THE YEAR	67 973	161 116	3 - USES OF PREVIOUS DEDICATED FUNDS	161 116	175 436
SURPLUS FROM THE PUBLIC'S GENEROSITY OF THE YEAR	359	0	PUBLIC'S GENEROSITY LOSS OF THE YEAR	0	323
TOTAL	5 494 982	4 521 166	TOTAL	5 494 982	4 521 166

DEFERRED RESOURCES FROM THE PUBLIC'S GENEROSITY AT THE BEGINNING OF THE YEAR (EXCLUDING DEDICATED FUNDS)	64 460
(+) Surplus or (-) lack of the public's generosity	359
Net (-) investment and (+) disinvestment from the public's generosity at the beginning of the year	0
DEFERRED RESOURCES FROM THE PUBLIC'S GENEROSITY AT THE END OF THE YEAR (EXCLUDING DEDICATED FUNDS)	64 819

SOLIDARITES INTERNATIONAL - STATEMENT OF SOURCES AND APPLICATION OF FUNDS FROM IN-KIND CONTRIBUTIONS - 2022

IN-KIND VOLUNTEER CONTRIBUTIONS		2022	2021			2022	2021
USES OF THE YEAR			RESOURCES OF THE YEAR				
1 - VOLUNTEER CONTRIBUTIONS TO SOCIAL MISSIONS	2 279 147	2 997 142	1 - VOLUNTARY CONTRIBUTIONS RELATED TO PUBLIC GENEROSITY				
Carried out in France	10 718	13 158	Volunteering		29 724	51 810	
Carried out abroad	2 268 429	2 983 984	In-kind service		807 646	500 899	
2 - VOLUNTEER CONTRIBUTIONS TO FUNDRAISING	0	395 742	Donations		1 946 815	2 903 853	
3 - VOLUNTEER CONTRIBUTIONS TO OPERATING	505 038	63 678					
TOTAL	2 784 184	3 456 562	TOTAL		2 784 184	3 456 562	