

Solidarités International

Statutory auditor's report on the financial statements

For the year ended December 31st 2023

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, 2023, 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 2023 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, 2023 to the date of issue of our report.

3. Observation

Without qualifying our opinion, we draw your attention to paragraph "XXIII - Separate statement of benefits and ressources from abroad " of the notes to the financial statements, which sets out the change in accounting method relating to the presentation of a separate statement of benefits and ressources coming from abroad.

4. Justification of assessments

In accordance with the requirements of articles L. 821-53 and R. 821-180 of the French Commercial Code (Code de commerce) 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.

- As mentioned above, note XXIII to the financial statements mentions the application of the new ANC regulation no. 2022-04 relating to the presentation of Separate statement of benefits and ressources from abroad in the notes to the financial statements.
As part of our assessment of the accounting rules and principles applied, we verified the appropriateness of these changes and their presentation.
- 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, 2023. 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.821-55 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.

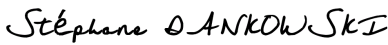
As part of an audit conducted in accordance with professional standards applicable in France, the statutory auditor exercises professional judgment throughout the audit. Furthermore, the statutory auditor:

- 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 14th 2023

The statutory auditor,

DocuSigned by:

A33F530BF0144C8...

Aca Nexia
Represented by
Stéphane Dankowski



SOLIDARITES INTERNATIONAL

Balance sheet

**Accounting year ended December
31, 2023**

ASSETS	31.12.2023			31.12.2022
	Gross value	Accrued depreciation	Net value	
ASSETS				
<i>Intangible assets</i>	639 520	273 873	365 647	216 864
Preliminary and formation expenses				
Research and development expenses				
Usufruct temporary donations				
Concessions, softwares, similar rights and values	639 520	273 873	365 647	216 864
Other intangible assets				
Advances and payments on account on intangible assets				
<i>Tangible assets</i>	2 707 803	2 225 906	481 898	414 933
Freehold land				
Buildings on freehold land				
Industrial fixtures, fittings, plant machinery & equipment	769 066	698 231	70 835	88 921
Office equipment and furniture	701 200	520 319	180 881	142 209
Transport equipment	1 237 538	1 007 356	230 182	183 802
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>	327 907	79 508	248 399	232 360
Investments in company	30 000		30 000	28 340
Other fixed investments				
Loans to partners				
Accrued interests not yet due on investments				
Guarantee deposits	297 907	79 508	218 399	204 020
Total fixed assets	3 675 231	2 579 287	1 095 944	864 157
<i>Stocks</i>	160 281		160 281	222 657
Raw materials				
Supplies	160 281		160 281	222 657
Work in progress (for production and services)				
Merchandise				
<i>Debts and third parties</i>	156 095 832	483 602	155 612 229	145 392 753
Debts	148 336 797	483 602	147 853 195	136 865 089
Employee expenses / Social insurances - Debtors				
Trade creditors - debit balances				
Discounts and rebates for suppliers and other assets	117 319		117 319	
Partners / Debtors				
Debts from bequests or donations				
Other debtors	7 641 716		7 641 716	8 527 665
<i>Liquid assets</i>	35 783 493		35 783 493	47 489 881
Investment securities	2 500 015		2 500 015	2 500 000
Cash	33 283 478		33 283 478	44 989 881
Treasury products				
Internal transfers				
Total current assets and equivalents	576 299		576 299	264 869
Prepaid charges	576 299		576 299	264 869
Loan issue costs				
Premiums on the redemption of loans				
Conversion difference Assets	1 200 390		1 200 390	1 727 706
Total Assets	197 491 525	3 062 889	194 428 636	195 962 022

LIABILITIES		31.12.2023	31.12.2022
EQUITY AND EQUIVALENTS	Total equity and similar	12 372 478	10 445 321
	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
	Statutory or contractual reserves		
	Reserves for entity's projects		700 000
	Other reserves		
	Retained profits brought forward	7 445 321	4 993 770
	Profit/Loss on the year	1 927 157	1 751 551
	Net situation (subtotal)	9 372 478	7 445 321
	Consumable equity		
	Investment grants		
	Regulated provisions		
Associative securities	3 000 000	3 000 000	
DEDICATED FUNDS	Postponed and dedicated funds	143 678 106	148 957 886
	Postponed funds related to bequests or donations Dedicated funds	143 678 106	148 957 886
PROVISIONS	Provisions for liabilities and charges	2 198 571	2 581 038
	For liabilities and charges	1 973 772	2 023 416
	For exchange losses	224 799	557 622
DEBTS	Loans and similar debts	2 399 761	1 223 005
	<i>Debenture loans and equivalents</i>		
	Loans from credit institutions		1 200 000
	Accrued interest not yet due		
	Other loans and debts (of which bank overdrafts and banks credit balances)	2 399 761	23 005
	Other debts	32 615 354	31 082 153
	Received advances and credit lessor		
	Trade creditors and related accounts	3 219 439	3 085 590
	Bequests or donations debts		
	Tax and social security debts	9 447 557	7 098 547
	Fixed assets debts and related accounts		
	Users deposits		
	Ongoing Partner / debts programs		
Other debts - Programs to be implemented			
Other debts	19 948 358	20 898 016	
REGUL ACCOUNT	Deferred income		
	Conversion difference Liabilities and Stockholder's Equity	1 164 366	1 672 619
TOTAL LIABILITIES		194 428 636	195 962 022

SOLIDARITES INTERNATIONAL

Income statement

**Accounting year ended December
31, 2023**

ENTITLED	31.12.2023	31.12.2022
OPERATING		
OPERATING INCOME	332 475 862	292 376 810
<i>Contributions</i>	3 640	3 302
<i>Sales of goods and services</i>		
Sales of goods	-	-
Donations in kind	-	-
Income for services	12 923	6 202
Sponsorship	-	-
Income from third-party funders	-	-
Government support and operating grants	131 589 609	151 127 569
Transfers from founders or use of usable donations	-	-
Resources from the public's generosity	-	-
Manual donations	5 725 236	5 171 327
Sponsorship	-	-
Bequests, donations and life insurance	292 475	156 050
Financial contributions	41 701 852	49 187 621
Write-back on depreciation and provisions and transfer of charges	2 199 429	2 309 673
Use of dedicated funds	148 957 886	74 839 829
Other income	1 992 812	9 575 237
OPERATING EXPENSES	330 565 995	287 213 858
Purchases of merchandise	80 926 503	58 619 061
Changes in stock	62 376	13 554
Other external charges	28 496 920	22 092 594
Financial aids	4 945 745	1 619 350
Taxes and similar levies	1 502 608	1 097 451
Staff wages and salaries	54 931 336	44 825 158
Social charges	6 700 964	5 032 417
Depreciation	756 301	402 450
Provisions	1 973 772	2 023 416
Deferment in dedicated funds	143 678 106	148 957 886
Other expenses	6 591 362	2 530 520
OPERATING RESULT	1 909 867	5 162 952

FINANCIAL		
FINANCIAL INCOME	9 754 969	5 548 202
Shares in and loans to group companies		
Other securities and debts of fixed assets		
Other interest and similar income	38 678	7 239
Write-back of depreciation, provisions and transfer of charges	629 255	247 176
Positive exchange rate differences	9 087 036	5 293 787
Net profit on disposal of securities		
FINANCIAL EXPENSES	9 873 912	9 049 314
Depreciation and provisions	304 307	629 255
Depreciation and provisions - financial		
Interest and similar expenses	95 943	110 927
Negative exchange rate differences	9 473 662	8 309 132
Net loss on disposal of securities		
Other financial expenses		
FINANCIAL RESULT	(118 943)	(3 501 112)
EXCEPTIONAL		
EXCEPTIONAL INCOME	376 197	350 418
Exceptional operating income	376 197	350 418
Exceptional income on capital transactions		
Write-back on exceptional provisions		
EXCEPTIONAL EXPENSES	239 964	260 708
Exceptional operating expenses	239 964	260 708
Exceptional expenses on capital transactions		
Depreciation and provisions		
EXCEPTIONAL RESULTS	136 233	89 710
TOTAL INCOME	342 607 028	298 275 430
TOTAL EXPENSES	340 679 871	296 523 879
Surplus	1 927 157	1 751 551
VOLUNTARY IN-KIND CONTRIBUTIONS		
In-kind contributions	2 799 634	1 946 815
Benefits in kind	419 026	807 646
Volunteer staff	34 723	29 724
Total	3 253 384	2 784 184
In-kind assistance	2 799 634	1 946 815
Free supplying of goods and services	419 026	807 646
Benefits in kind		
Volunteer staff	34 723	29 724
Total	3 253 384	2 784 184

ANNEXES TO THE STATEMENT OF ACCOUNT AND INCOME STATEMENT

1. ACTIVITIES OF THE ORGANISATION

SOLIDARITES INTERNATIONAL is a humanitarian association that helps people affected by conflict and violence, epidemics, natural and climatic disasters and economic collapse. Its humanitarian teams' mission is to rescue those whose safety, health and lives are threatened, by covering their basic needs: water, food and shelter.

SOLIDARITÉS INTERNATIONAL responds to the emergency by delivering aid directly and, at the same time, develops lasting solutions so that the affected populations regain lasting access to water, sanitation, hygiene, diversified livelihoods and secure habitat.

Thanks to its knowledge of the field and its expertise, SOLIDARITÉS INTERNATIONAL manages to intervene in the most difficult to access areas and in particularly dangerous contexts.

SOLIDARITÉS INTERNATIONAL also demonstrates a unique technical and social engineering capacity, which improves year after year by relying in particular on development work and innovations carried out by its teams and partners.

SOLIDARITÉS INTERNATIONAL has been involved with populations affected by the most severe crises since 1980. It always intervenes at the request of the populations concerned or their representatives, in cooperation with its local partners and with the fierce desire for constant respect for humanitarian principles which are humanity, independence, impartiality and neutrality. Its field teams are largely made up of locally recruited staff. Thus, the assistance provided is as close as possible to the needs of the people supported.

Protection, dignity and autonomy are the final objectives of the action of SOLIDARITÉS INTERNATIONAL.

2. HIGHLIGHTS

The year 2023 is marked by strong growth in activities, the volume amounts to €190M, or +40% compared to 2022. SOLIDARITES INTERNATIONAL had 24 operational missions as of December 31, 2023.

The volume of social missions is broken down into three elements: social mission costs spent in the field (including voluntary contributions in kind) which represent €170.3 million in 2023 (compared to €119.6 million in 2022); then the costs of social missions spent at headquarters, i.e. support for operations, which represent €7.9M in 2023 and finally awareness-raising actions which represent €248k in 2023. In fact, in 2023, SOLIDARITES INTERNATIONAL has developed its advocacy and awareness-raising activities, and it is now necessary to isolate expenses linked to these activities within our social missions. Within field social missions, Syria remains the country of intervention with the highest volume in 2023 with €26.99M. With an increase of 168%, Ukraine becomes the second mission in terms of volume with €22.73M in 2023. The DRC moves into 3rd position thanks to a 77% growth in its volume which reaches €18.01M in 2023 Despite an increase in its volume of 26%, Yemen gave up 3rd place to move into 4th position with €14.72 million in volume. Finally, the humanitarian crisis which affected Sudan in April 2023 led to an increase in our activities in response to the displacement of populations in Sudan (+49%), South Sudan (+106%) and Chad (+73%).

Three missions opened in 2023: Pakistan, where after the massive floods that hit the country, SI decided to deploy teams to restore water points, rebuild latrines and raise awareness of good

sanitation practices. hygiene. The Gulf of Guinea, where kits were distributed to newly displaced people and health and drinking water infrastructure were put in place in the reception areas for displaced people and refugees who were victims of abuses committed by radical armed groups. Finally, Morocco, where our emergency teams intervened following the earthquake of September 2023 to ensure access to drinking water and sanitation for the affected populations, and thus guarantee the safety and dignity of the victims. These new operations were financed mainly by funds from fundraising from the general public.

The year 2023 is also marked by exploration in Ethiopia and an emergency response in Syria. In Ethiopia, emergency teams went to meet the actors intervening on site in the context of the crisis, water point rehabilitation activities are starting at the very end of the year, the mission should open in 2024. In Syria, the teams distributed kits, food rations and drinking water to populations affected by the earthquakes in February 2023.

After 2 years of assisting migrant populations fleeing Venezuela on foot across the country, due to a reduction in its humanitarian funding, SOLIDARITES INTERNATIONAL closed its Colombia mission in July 2023.

Fundraising from the General Public increases in 2023 to reach €6.03M (+13% compared to 2022). The success of calls for emergency donations for the earthquakes in Syria and Morocco contributes significantly to this increase, but it can also be explained by the fruit of several years of investment to develop regular direct debit donations.

Fundraising costs increase by 5% between 2022 and 2023 (voluntary contributions in kind included), this is explained by the continuation of recruitment campaigns for regular donors and various recruitments carried out within the research and partnership development teams. Operating costs increase by 63% (+€1.9M). Currency effects contribute significantly to this increase. However, it also reflects the job creations, investments in our information systems and the increase in the communications budget necessary during 2023 in order to support the growth in the volume of social missions.

This year, the fluctuations of the euro in relation to the US dollar and the pound sterling led to an exchange loss amounting to -€2.6 million in 2023 compared to a gain of €109 thousand in 2022. The revaluation of Currency stocks as of December 31 largely explain these losses, which are partially offset by foreign currency sales throughout the year.

The final result for the financial year amounts to a surplus of €1,927,157 for the 2023 financial year. The allocation of this result will affect the retained earnings line on the liabilities side of our Balance Sheet. As of December 31, 2023, the associative funds stand at €12,372,478

2. ACCOUNTING PRINCIPLES, RULES AND METHODOLOGY

I - METHODOLOGY

The annual accounts have been drawn up in accordance with the general accounting plan, regulation 2014-03 according to the Accounting Standards Authority, taking into account the regulatory provisions of ANC regulation no. 2018-06 relating to non-profit private law legal entities. required to establish annual accounts. This is the third exercise of application of ANC regulation no. 2018-06 which replaces regulation no. 99-01 of the Accounting Regulation Committee (CRC).

General accounting conventions were applied, in compliance with the principle of prudence, in accordance with the following assumptions:

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

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

Only exchange losses and gains on operations of a financial nature (bank transfers, spot purchases of currency and revaluations of currency stocks in the case of the association in 2023) remain recognized in the financial result.

The other evaluation methods used and the presentation of the annual accounts have not been changed compared to the previous financial 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 incidental 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 for fixed assets on missions vary depending on the type of equipment or vehicle immobilized.

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 *InfoEuro* exchange rates of December 2023, 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, 2023, 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 the year 2023, SOLIDARITES INTERNATIONAL was granted a €1,000,000 cash flow facility 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 (*InfoEuro* rate for the month of December).

VI - DEDICATED FUNDS

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

2023 DEDICATED FUNDS								
DEDICATED FUNDS PER COUNTRY	Early 2023	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 2022	ECP 477100 2022	ECA 476100 2023	ECP 477100 2023	End of 2023
000- Dedicated funds HEADQUARTERS	85 360	(85 360)	0					0
010- Dedicated funds AFGHANISTAN	2 103 038	(2 103 038)	5 717 262					5 717 262
120- Dedicated funds DEMOCRATIC REPUBLIC OF CONGO	21 247 862	(21 247 862)	12 141 143					12 141 143
170- Dedicated funds Iraq	620 443	(620 443)	27 246					27 246
210- Dedicated funds HAITI	635 394	(635 394)	781 402					781 402
270- Dedicated funds LEBANON	14 617 491	(14 617 491)	12 723 675					12 723 675
290- Dedicated funds SOUTH SOUDAN	2 185 926	(2 185 926)	1 535 419					1 535 419
300- Dedicated funds CENTRAL AFRICAN REPUBLIC	13 578 909	(13 578 909)	12 528 662					12 528 662
320- Dedicated funds BANGLADESH	0	(0)	0					0
330- Dedicated funds CHAD	920 331	(920 331)	987 214					987 214
340- Dedicated funds MYANMAR	4 474 862	(4 474 862)	7 119 411					7 119 411
380- Dedicated funds MALI	8 819 880	(8 819 880)	2 293 370					2 293 370
390- Dedicated funds NIGER	677 698	(677 698)	3 926 838					3 926 838
400- Dedicated funds SYRIA	14 523 522	(14 523 522)	12 220 006					12 220 006
420- Dedicated funds CAMEROON	988 530	(988 530)	2 170 557					2 170 557
470- Dedicated funds YEMEN	11 490 499	(11 490 499)	17 330 541					17 330 541
480- Dedicated funds NIGERIA	4 259 190	(4 259 190)	3 207 777					3 207 777
530- Dedicated funds BURKINA FASO	9 760 424	(9 760 424)	9 257 081					9 257 081
550- Dedicated funds COLOMBIA	774 372	(774 372)	0					0
560- Dedicated funds VENEZUELA	2 461 052	(2 461 052)	567 500					567 500
590- Dedicated funds FRANCE	977 615	(977 615)	799 960					799 960
800- Dedicated funds CROSS-SECTORAL	1 277 643	(1 277 643)	1 688 785					1 688 785
580- Dedicated funds MOZAMBIQUE	6 255 040	(6 255 040)	11 869 107					11 869 107
050- Dedicated funds SOUDAN	1 070 758	(1 070 758)	7 165 388					7 165 388
600- Dedicated funds UKRAINE	25 014 339	(25 014 339)	14 135 505					14 135 505
250- Dedicated funds PAKISTAN		0	512 452					512 452
610- Dedicated funds TOGO		0	928 363					928 363
		0	0					0
TOTAL	148 820 177	(148 820 177)	141 634 664					141 634 664
Additional Dedicated funds due to ECP change								
000- Dedicated funds HEADQUARTERS		0	0	0	0			0
010- Dedicated funds AFGHANISTAN		0	34 207	0	0			34 207
120- Dedicated funds DEMOCRATIC REPUBLIC OF CONGO		257 704	363 013	(257 704)	0			363 013
170- Dedicated funds Iraq		0	0	0	0			0
210- Dedicated funds HAITI		10 931	806	(10 931)	0			806
270- Dedicated funds LEBANON		(67 922)	30 390	0	67 922			30 390
290- Dedicated funds SOUTH SOUDAN		9 320	0	(9 320)	0			0
300- Dedicated funds CENTRAL AFRICAN REPUBLIC		152 723	30 818	(152 723)	0			30 818
320- Dedicated funds BANGLADESH		0	0	0	0			0
330- Dedicated funds CHAD		0	0	0	0			0
340- Dedicated funds MYANMAR		81 723	51 520	(81 723)	0			51 520
380- Dedicated funds MALI		(160 815)	16 493	0	160 815			16 493
390- Dedicated funds NIGER		19 117	(7 151)	(19 117)	0			-7 151
400- Dedicated funds SYRIA		(318 095)	168 482	0	318 095			168 482
420- Dedicated funds CAMEROON		0	190 679	0	0			190 679
470- Dedicated funds YEMEN		(184 005)	0	0	184 005			0
480- Dedicated funds NIGERIA		(180 239)	12 286	0	180 239			12 286
530- Dedicated funds BURKINA FASO		(21 669)	(7 187)	0	21 669			-7 187
550- Dedicated funds COLOMBIA		(53 425)	0	0	53 425			0
560- Dedicated funds VENEZUELA		(70 383)	0	0	70 383			0
590- Dedicated funds FRANCE		0	0	0	0			0
800- Dedicated funds CROSS-SECTORAL		(4 797)	23 387	0	4 797			23 387
580- Dedicated funds MOZAMBIQUE		258 251	392 896	(258 251)	0			392 896
050- Dedicated funds SOUDAN		11 630	9 526	(11 630)	0			9 526
600- Dedicated funds UKRAINE		397 660	733 279	(397 660)	0			733 279
250- Dedicated funds PAKISTAN			0	0	0			0
610- Dedicated funds TOGO		0	0	0	0			0
		0	0	0	0			0
TOTAL		137 709	2 043 442	(1 199 060)	1 061 351	0	0	2 043 442
Conversion gap Liabilities and Stockholder's Equity - Change								
TOTAL	148 820 177	148 957 886	143 678 106	(1 199 060)	1 061 351	0	0	143 678 106

Subsidies are recognized for their contractual value on the date of signature of the contract and are subject, to the extent that the project is multi-annual, to the recognition of a dedicated fund on the closing date of the accounts (December 31).

The volume of activity in 2023 allowed:

(1) The use of Dedicated Funds recorded as of 12/31/2022 for €148,958

(2) The reconstitution of an amount of funds dedicated to the close of the 2023 financial year in the amount of €143,678 to be committed to future financial years.

Since the 2008 financial year, dedicated funds resulting from lessor contracts in foreign currencies have been calculated according to their original rate, then adjusted by an active or passive exchange difference to bring them back to the closing rate.

To allow a better reading of exchange losses and gains linked to reporting in foreign currencies, it is agreed to record in "Active and passive conversion differences" (accounts 476 and 477) the variation in funds dedicated in foreign currencies as of 12/31/ 2023.

VII - PROVISION FOR LIABILITIES AND CHARGES

An amount of 2,198,571 Euros is recorded in the balance sheet.

It includes provisions for disputes and charges for 1,973,772 Euros. These provisions contain social and commercial disputes for 124,155 Euros, subsidies which will have to be reimbursed to various donors for expenses deemed ineligible for 935,292 Euros and 914,324 Euros for co-financing (see paragraph XIV - OFF-BALANCE SHEET COMMITMENTS).

A provision for foreign exchange risk is calculated by offsetting the difference in Asset and Liability conversion, analyzed globally by currency. As of December 31, 2023, the provision for foreign exchange risk amounts to 224,799 Euros, compared to 557,622 Euros as of December 31, 2022.

VIII - FINANCIAL DEBTS

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 2023.

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

As of December 31, 2023, the number of employees under French law amounts to 592. In full-time equivalent (FTE), this number is 486. Furthermore, as part of our humanitarian activities we employ staff in the countries in which we operate.

Country	Workforce as of December 31st, 2023	Distribution by type of employment contract	
		Contract under French law	Contract under foreign law
HEADQUARTERS	204	204	
AFGHANISTAN	139	10	129
BANGLADESH	0		
BURKINA FASO	207	22	185
COLOMBIA	0		
ETHIOPIA	1	1	
France	24	24	
HAITI	59	8	51
IRAQ	2	2	
LEBANON	113	7	106
MALI	180	30	150
MAROCCO	1	1	
MOZAMBIQUE	193	30	163
MYANMAR	329	18	311
NIGER	77	8	69
NIGERIA	156	11	145
PAKISTAN	29	3	26
CENTRAL AFRICAN REPUBLIC	208	24	184
DEMOCRATIC REPUBLIC OF CONGO	264	26	238
SENEGAL	6	6	
SOUDAN	93	18	75
SOUTH SOUDAN	97	13	84
SYRIA	346	47	299
CHAD - CAMEROON	106	13	93
TOGO	3	3	
UKRAINE	136	30	106
VENEZUELA	39	8	31
YEMEN	171	25	146
TOTAL	3 183	592	2 591

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

Taking into account significant turnover and the low average seniority of employees, SOLIDARITES INTERNATIONAL estimates the commitment for retirement benefits for headquarters teams only. This compensation is estimated at 600 K Euros, i.e. the gross salary for the month of December 2023 of the head office teams. This amount is not the subject of a provision in the accounts of the Association. According to the discount terms (Dailly Law) granted by the banking pool in Paris, the number of receivables assigned as of December 31, 2023 amounts to 0 K Euros.

As part of certain humanitarian aid projects, the donor requires sharing of funding, either with another institutional donor or with private funds. Upon signing the contract, SOLIDARITES INTERNATIONAL undertakes to carry out the project and find the required co-financing percentage.

At the end of 2023, SOLIDARITES INTERNATIONAL has identified 7 projects for which co-financing must be identified by the end of 2024.

3 projects already identified at the end of 2022 but for which the residual risk is zero:

- The Transverse 2751 project financed by the SDC requires co-financing of €380,887. Co-financing has been identified and secured. The project is closed on 12/31/2023.
- The 2800 project in Burkina Faso financed by the Crisis and Support Center (CDCS) requires co-financing of €241,168. Co-financing has been identified and secured. The project is closed on 12/31/2023.
- The Transverse 3077 project financed by ECHO which ends at the end of 2024 requires co-financing of €2,280,640, this co-financing already identified comes from BHA financing.

3 projects already identified at the end of 2022 but with residual risk:

- Project 2378 in the Democratic Republic of Congo financed by the French Development Agency (AFD) required, at the end of 2022, co-financing of EUR 126,000 which remained to be identified during 2023 following the refusal of the grant financed by the Agence de l'Eau Seine Normandie (AESN) which was initially to co-finance the project. In addition, the withdrawal of Seneo which was linked to the financing of the AESN increased the need for co-financing to EUR 645,933 at the start of the year. At the end of 2023, €447,051 remained to be identified. Negotiations are underway with the Swiss Agency for Development and Cooperation (SDC) to provide residual co-financing in 2024.
- The Transverse 2330 project financed by the Agence de l'Eau de Rhône Méditerranée Corse (AERMC) contractually requires co-financing of €198,000. Negotiations with the AERMC reduced the need for co-financing to €150,000.
- The 2880 project in Moldova (Ukraine mission) financed by AFD requires total co-financing of €1,000,000. At the end of 2022, €400,000 of co-financing remained to be secured, for which negotiations were underway with the Fondation de France, supported by the AFD. To date, a residual risk of €90,000 persists. Negotiations with AFD are underway.

1 new project identified in 2023 with a residual risk:

- Project 3239 in Iraq financed by the Belgian Ministry of Foreign Affairs which ends at the end of November 2024 requires co-financing of €227,273. Identification efforts (AFD or CDCS contract) are still underway but not confirmed to date.

Other co-financing remains to be secured for projects which will end after 2024:

- Project 2903 in Iraq financed by AFD which ends in mid-2026 requires total co-financing of €600,000. At the end of 2023, €374,383 remains to be identified. Efforts to identify co-financing are still ongoing.

- Project 2606 in Myanmar financed by AFD which ends at the end of 2025 requires total co-financing of €701,754. At the end of 2023, €182,000 remains to be identified. Efforts to identify co-financing are still ongoing.

- Contracts 3038 (Agglomeration Community financing for Pays Voironnais – expiring in 2025) and 3093 (AERMC Rhone-Mediterranean Corsica – expiring at the end of 2027) in Myanmar require co-financing of €225,000. At the end of 2023, €100,000 remains to be identified. Efforts to identify co-financing are still ongoing.

In this regard, it is recalled that since the 2009 financial year, the association has systematically provisioned, through a provision for risks and charges, co-financing that it considers likely not to be able to find. 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 2024 for the financial year ending 12/31/23). Thus, a provision of €914,324 was made on 12/31/2023 (for projects 2378, 2330, 2880 and 3239).

XV - FUNDS EQUITY

The profit for the accounting year ended December 31, 2022 and the EUR 700,000 of reserves for associative projects constituted in 2020 were allocated to retained earnings in accordance with the decision of the general meeting.

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					-700000		-
Retained profits	4 993 770	1 751 551		700 000				7 445 321
Profit or loss for the year	1 751 551	- 1 751 551		1 927 157				1 927 157
	0							0
Usable endowments								
Investment grants								
Regulated provisions								
Associative securities	3 000 000							3 000 000
Total	10 445 321	-		2 627 157		- 700 000		12 372 478

SOLIDARITES INTERNATIONAL issued 300 associative securities worth €10,000 each in 2021, 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, 2023.

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, 2023 amounts to 70,000 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 232.234 euros for the accounting year ended December 31, 2023.

XIX - FINANCIAL CONTRIBUTIONS

In order for the operating account to reflect the distribution between public subsidies and private financial contributions as presented in the account of resources by origin and expenditure by destination (CROD), a reclassification was carried out for all subsidy contracts signed with partners private. These resources now appear in 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 2022" 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.

2023 Expenses

Social Missions

The "Social Missions" bring together all the direct costs incurred for each of the components of the social 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
- Advocacy and awareness 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 provides monitoring and support for the teams of these partner associations, each expense is verified before being integrated into our accounting system. The volume of our international partners within the framework of consortia is not included here because the details of the partner's accounting are not integrated into our system. The debt that SOLIDARITES INTERNATIONAL owes to these international partners can be found on the Balance Sheet.

• **Humanitarian missions carried out internationally and in France**

These are all costs relating to carrying out the action on site. They include expatriate and national human resources, logistical resources and purchases of materials and supplies. The expenses incurred are incurred either by the headquarters in France or by the missions themselves.

Expenditure is allocated to humanitarian aid projects which are the subject of a contract with an institutional or private donor or a specific allocation of public generosity. These are also operational expenses complementary to program expenses which are financed by fundraising and which ensure the continuity of missions or entry into a country in the event of an opening.

Expenses also include the costs of technical assistance and management visits carried out by headquarters staff in the field. They often complement other operational expenses and concern evaluations for interventions in new areas, operational monitoring, internal control and support for opening and closing missions.

All exceptional and financial expenses and income directly attributable to the missions are included in this section. These include the financial results of missions on currency movements and donor contracts and the financial impact of security incidents and disputes.

• **Advocacy and awareness-raising missions carried out in France**

This section includes all advocacy costs, part of the communication and fundraising teams and additional costs necessary for awareness raising.

An advocacy team was formed in 2023 in order to operationalize the organization's advocacy strategy. All personnel costs for this team as well as their operating costs (travel costs, printing, translation, technical consultancy, etc.) are reported in this section of the CROD.

The work of the communication teams, fundraising from the general public and the regional delegations contribute in part to our objective of collecting and disseminating information to the public, the media and decision-makers in order to make them aware of the situations we encounter on our areas of intervention. A portion of the personnel costs of these teams is reported in this section based on the estimated time needed for awareness-raising actions. To these personnel costs are added part of the costs of creating/disseminating the association's newspaper, part of the costs of institutional campaigns, all of the costs of organizing public events – such as the “Talk Humanitaire”, part of the costs of raising awareness among the general public in the street or during festivals and the entire cost of creating audiovisual media – such as “De vos propres yeux”.

The expenditures related to “Humanitarian missions” 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 2023	IN-KIND CONTRIBUTIONS 2023	TOTAL POSITIONS 2023	TOTAL POSITIONS 2022
<u>Asia</u>						
Afghanistan	2 686 298	0	2 686 298	10 831	2 697 129	1 673 715
Bangladesh	-7 886	0	-7 886	0	-7 886	738 332
Myanmar	5 931 783	1 726 329	7 658 112	492 321	8 150 432	6 390 093
Pakistan	842 089	4 947	847 037	168 121	1 015 158	28 551
Total Asia	9 452 284	1 731 276	11 183 560	671 273	11 854 833	8 830 691
<u>Africa</u>						
Burkina Faso	10 725 442	189 990	10 915 432	0	10 915 432	7 736 017
Cameroon	2 433 573	147 069	2 580 642	0	2 580 642	1 644 710
Ethiopia	97 285	0	97 285	0	97 285	995
Kenya - Somalia	-289	0	-289	0	-289	29 283
Mali	8 706 274	0	8 706 274	0	8 706 274	5 619 157
Maroc	41 580	103 576	145 156	0	145 156	
Mozambique	8 071 086	0	8 071 086	10 629	8 081 716	4 957 953
Niger	1 881 408	0	1 881 408	0	1 881 408	1 017 242
Nigeria	5 880 203	89 560	5 969 763	0	5 969 763	6 915 802
Central African Republic	8 586 516	204 230	8 790 746	876 119	9 666 864	6 915 604
Democratic Republic of Congo	17 686 435	324 796	18 011 231	2 233	18 013 464	10 164 440
Senegal	0	0	0	0	0	0
Sierra Leone	0	0	0	0	0	316
Soudan	3 035 477	43 234	3 078 711	280 014	3 358 725	2 256 228
Soud Soudan	4 658 914	0	4 658 914	279 574	4 938 488	2 399 030
Chad	1 785 511	159 954	1 945 465	40 000	1 985 465	1 148 053
Togo	153 420	0	153 420	0	153 420	0
Total Africa	73 742 835	1 262 409	75 005 244	1 488 569	76 493 813	50 804 830
<u>the Caribbean and Americas</u>						
Haiti	2 730 754	0	2 730 754	762	2 731 516	2 165 787
Venezuela	2 715 287	9 270	2 724 556	0	2 724 556	1 878 059
Colombia	344 490	74 339	418 829	0	418 829	3 731 639
Total the Caribbean and Americas	5 790 531	83 609	5 874 139	762	5 874 901	7 775 485
<u>Europe and Middle East</u>						
Cross-sectoral contrats	1 280 489	0	1 280 489	54 235	1 334 725	617 830
France	1 883 090	0	1 883 090	5 519	1 888 609	976 829
Iraq	798 657	0	798 657	0	798 657	2 730 504
Lebanon	7 606 735	0	7 606 735	42 198	7 648 932	6 935 174
Palestine	4	0	4	0	4	
Ukraine	21 328 651	959 897	22 288 549	438 786	22 727 334	8 481 004
Yemen	14 722 852	0	14 722 852	0	14 722 852	11 715 857
Syria	25 957 037	877 564	26 834 600	153 981	26 988 581	20 790 123
Total Europe and Middle East	73 577 514	1 837 461	75 414 976	694 719	76 109 695	52 247 321
TOTAL FIELD SOCIAL MISSIONS	162 563 164	4 914 755	167 477 919	2 855 323	170 333 242	119 658 326
Social missions : awareness action			231 313	16 960	248 273	
Contribution to headquarters: Support to Missions			7 974 243	0	7 974 234	6 678 649
TOTAL SOCIAL MISSIONS	162 563 164	4 914 755	175 683 466	2 872 283	178 555 749	126 336 975

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 section includes headquarters costs relating to the management of international mission activities. This concerns in particular the expenses of the Operations department whose teams have operational and financial responsibilities by geographical area. It also includes the deputy operations directorate for programs, in charge of technical support, part of the accountability and partnership development department, the management of field human resources and logistics linked to missions. No structural costs (rent and charges for headquarters and stock, insurance, telecommunications) are allocated to this position.

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 costs” which include all communication support costs in order to assert our brand. The costs of raising awareness among the general public about the situations encountered in our areas of intervention are included in the “Advocacy and awareness-raising missions carried out in France” section (see above).
- Costs of head office services which are not already found in the Social Missions or Fundraising Costs sections. These include head office support costs, general management functions, general services, finance, internal control, IT and reception and all structural costs (rent, maintenance, insurance, telecommunications, etc.).
- “Financial charges” which include bank interest linked to head office bank accounts as well as exchange losses resulting from the valuation in euros of head office accounts and US dollar cash registers.
- “Exceptional charges” which consist of exceptional charges from headquarters, those resulting from field incidents on international missions.

Allocations to provisions and depreciation

It brings together all allocations for risks: risks on lessor contracts and social and miscellaneous risks as well as the risks of latent exchange losses. The allocations concern the missions and the headquarters.

Income tax

SOLIDARITES INTERNATIONAL received interest on term accounts subject to corporate tax. 3,109 Euros were included in the 2023 accounts.

Report on dedicated funds for the financial year

These are commitments made on current humanitarian programs which will be reported to subsequent financial years.

Voluntary contributions in kind

These are contributions received from partners as part of the implementation of humanitarian programs, the free provision of media space, free support from companies or consulting firms and the provision of available to employees within the framework of skills sponsorship agreements.

These voluntary contributions in kind are valued according to the standard price of the service or merchandise that has been donated.

Volunteer activity within SOLIDARITES INTERNATIONAL is valued at the hourly minimum wage in 2023.

The number of Total Jobs Used at the bottom of the table represents the key indicator in terms of annual volume of activity for SOLIDARITES INTERNATIONAL. It integrates financial and non-financial elements and is used in the Association's financial communication graphics.

PRODUCTS

Products are displayed in two columns as for the Jobs:

- Collected resources in 2023
- Monitoring of resources collected from the public and used in 2023

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 includes:

- 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

These are all costs in the International Humanitarian Missions definition above, with the exception of project expenses covered by a contract with an institutional lessor or a private organization. It is the allocation of resources to this section which allows SOLIDARITES INTERNATIONAL to act in the event of a natural disaster or major crisis, to finance projects in full or in part and which ensures the continuity of its interventions.

The costs of raising awareness among the general public about the situations encountered in our areas of intervention (see above full definition at the time of the presentation of the CROD) are included in this category, on the line "Actions carried out in France by the organization". In 2023, these costs amount to €248k.

In this category, the participation of resources from the generosity of the public to cover "operations support" is also valued (see above full definition at the time of the presentation of the CROD). In 2023, this participation amounts to €610k, or 31.5% of the volume of social missions financed by resources from the generosity of the public.

In total, in 2023, expenditure made thanks to resources from the generosity of the public represents 1.6% of the total social missions for the 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** primarily use net resources collected from the public. These are all costs in the definition of International Humanitarian Missions and Awareness Missions above, with the exception of project expenses covered by a contract with an institutional donor or organization. private.

2. **Expenses from appeals to public generosity** are deducted from the resources and establish the net resources collected from the public. This is the allocation of the entire expenditure of this section.

3. **Operations Support** is defined as the next priority, based on the resources remaining after allocation to 1. and 2.

4. The **result of the fiscal year** is considered by SOLIDARITES INTERNATIONAL as resulting from the allocation of resources collected from the public. Consequently, the allocation of resources to headings 4. and 5. increases or decreases depending on whether the result is surplus or deficit.

5. **Operating Costs** come last in this allocation due to the significant participation of institutional and private donors although they do not finance all of the Operating Costs and Operations Support for the year.

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.

Running costs

Public generosity resources do not contribute to this expenditure item in 2023

Deferral of dedicated funds for the year

These are commitments made on ongoing humanitarian programs financed by a specific fundraising campaign which will be reported to subsequent financial years.

As of 12/31/2023, all of the dedicated funds linked to the call for donations launched after the explosions in the port of Beirut have been used. There are no longer dedicated funds from resources collected from the general public.

Fiscal year result

In 2023, SOLIDARITES INTERNATIONAL notes a deficit in public generosity.

PUBLIC GENEROSITY RESSOURCES

The majority of resources derived from public generosity come from unallocated manual donations. These donations can be made by direct debit, credit card payment, bank transfer, check or cash. They are recorded following a reconciliation between the accounting software and the donor database which is used to issue tax receipts.

The second source of resources are legacies, donations and life insurance.

These are counted when the exact amount is notified.

XXIII - SEPARATE STATEMENT OF BENEFITS AND RESOURCES COMING FROM ABROAD

In application of ANC regulation 2022-04, a summary of the separate statement of benefits and resources coming from abroad is presented in the accounts of SOLIDARITES INTERNATIONAL. The detailed version is available on request.

Contributor's country	Total amount of benefits and resources
South Africa	156
Algeria	13
Germany	3438148,4
Andorra	250
Angola	12
Australia	50
Belgium	20898,6
Belgium European Union	51190906,7
Benin	20
Burma	60
Canada	1302
Ivory Coast	50
Denmark	467650,2
Spain	1851,6
Unites States	75065685,8
Gabon	100
Guinea	20
Hungary	49
India	81,2
Ireland	230
Israel	120
Italy	2049496,8
Lithuania	1269
Luxembourg	200990
Madagascar	10
Malaysia	30
Morocco	385
The Netherlands	-630,7
Portugal	184,7
DR Congo	40
Czech Republic	47,1
United Kingdom	5652556,9
United Kingdom	2664,3
Senegal	210
Singapore	600
Sweden	0,3
Swiss	3254461,6
Taiwan	1
Tunisia	230
Türkiye	60

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	445 602	193 918		639 520
Tangible fixed assets	2 413 275	294 529		2 707 803
Financial fixed assets	303 993	23 914		327 907
TOTAL	3 162 869	512 361	0	3 675 231
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	228 738	45 135		273 873
Tangible fixed assets	1 998 342	227 564		2 225 906
Financial fixed assets	0	0		0
TOTAL	2 227 080	272 699	0	2 499 779
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	71 633	79 508	71 633	79 508
TOTAL	71 633	79 508	71 633	79 508
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				

The depreciation of financial assets concerns only land deposits and amounts to 79,508 euros.

The deposits paid by the missions are depreciated as follows:

- Deposits relating to premises are depreciated by 30%,
- Deposits paid to water and energy suppliers (fuel, oil) are depreciated up to 100%,
- The deposits carrying the communication devices are depreciated up to 100%,
- Deposits relating to vehicles are depreciated up to 100%.

BEQUESTS, DONATIONS OR LIFE INSURANCE

INCOME	Amount
Amount received for life insurance	
Amount of the income item "Bequests or donations"	292 475
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	292 475

PROVISION FOR RISKS AND CHARGES

PROVISIONS 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>
Regulated provisions				
Provisions for risks	2 023 416	1 973 772	2 023 416	1 973 772
Provisions for foreign exchange risks	557 622	224 799	557 622	224 799
Provisions for liabilities	0			0
Provisions for depreciation	0	0	0	0
TOTAL	2 581 038	2 198 571	2 581 038	2 198 571

PROVISION FOR DEPRECIATION OF LESSOR ACCOUNTS

PROVISIONS CHART OF LESSORS ACCOUNTS LOSSES IN VALUE						
<i>Doubtful lessors</i>	<i>Debts value in euros for account at the beginning 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>
Lessors debts	122 368	100%		483 602	-122 368	483 602
TOTAL	122 368		0	483 602	0	483 602

DEBTORS

DUE DATES OF AMOUNTS RECEIVABLE AT THE END OF YEAR 2023			
<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 :	156 095 832	45 659 281	110 436 551
Sundry debtors - lessors	148 336 797	37 900 247	110 436 551
Employees expenses / Social insurance - Debtors			
Trade creditors - debit balances			
Discounts and rebates for suppliers and other assets	117 319	117 319	
Partners / Debtors			
Other debtors	7 641 716	7 641 716	
TOTAL	156 095 832	45 659 281	110 436 551

The projects concerned by receivables due in more than one year are multi-year projects financed by institutional donors (EuropeAid, DFID, Echo, etc.), either directly or through a consortium.

Lessor receivables include the total amounts due within the framework of consortium or partnership projects in the amount of €18,551 thousand. This amount finds its counterpart in the "other debts" item (see below).

CREDITORS

DUE DATES OF DEBTS AT THE END OF YEAR 2023

<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			
- more than tow years at inception			
Sundry loans and financial debts	2 399 761	2 399 761	
Trade creditors and equivalent accounts debts	3 219 439	3 219 439	
Social and tax debts	9 447 557	9 447 557	
Other debts	19 948 358	19 948 358	
TOTAL	35 015 115	35 015 115	

Debts on current programs present the amounts remaining to be paid to operational partners in consortium with SOLIDARITES INTERNATIONAL for which we are lead partner.

FINANCIAL DEBTS

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				
Promissory note K€.700 - HSBC				
Sundry financial debts (of which bank overdrafts and banks credit balances)	2 399 761	2 399 761		
TOTAL	2 399 761	2 399 761		
Loans taken out during the year				
Loans repaid during the year				
Year interests				

In 2022, two promissory notes (BAO) in the amount of €500k and €700k were contracted with the HSBC bank as part of the “financement solidaire” system, after approval from SOLIDARITES INTERNATIONAL as a solidarity company. In accordance with the agreement, reimbursements took place in march 2023 for €500k then in august 2023 for €700k.

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	179 423	212 522	0	906 393	75 376	56 075	117 319	215 825
AFGHANISTAN	53	0	58 091					
BANGLADESH			12 220	0			0	
BURKINA FASO	8 966		51 853					
CAMEROON	11 544							
COLOMBIA			1 617					
FRANCE								
HAITI	-46							
LEBANON								
MALI	1 968		38 533					
MYANMAR	267 250							
NIGER			21 262					
NIGERIA	5 065							
PAKISTAN								
CENTRAL AFRICAN REPUBLIC								
DEMOCRATIC REPUBLIC OF CONGO	2 208							
SYRIA	2 796							
SOUDAN	92 387							
SOUTH SOUDAN	1		158 818					
CHAD	4 381							
TOGO	152							
CROSS-SECTORAL								
UKRAINE								
YEMEN	149							
VENEZUELA			14 258					
TOTAL	576 299	212 522	356 653	906 393	75 376	56 075	117 319	215 825

FINANCIAL RESULT

		Debit	Credit
FINANCIAL EXPENSES			
661 000	BANK INTEREST HEADQUARTERS AND FIELDS	95 943	
666 000	LOSSES ON EXCHANGE RATE	9 473 662	
686 500	PROVISION FOR EXCHANGE RATE RISK	224 799	
686 620	LOSSES IN VALUE OF FINANCIAL FIXED ASSETS	79 508	
TOTAL		9 873 912	
FINANCIAL INCOME			
761 000	FINANCIAL INCOME		
762100	INCOME FROM FIXED SECURITIES		
764 000	INCOME FROM SECURITIES		
766 000	PROFITS ON EXCHANGE RATE		9 087 036
768 000	BANK INTEREST HEADQUARTERS AND FIELDS		38 678
768 200	INTERESTS FOR DELAY		0
786 500	WRITE-BACK OF PROVISIONS FOR EXCHANGE RATE RISK		557 622
786 620	WRITE-BACK OF FINANCIAL FIXED ASSETS LOSSES OF VALUE		71 633
TOTAL			9 754 969
FINANCIAL RESULT		(118 943)	

Foreign exchange losses for the year amounted to 9,473,662 Euros and foreign exchange gains to 9,087,036 Euros.

These exchange gains and losses reflect the impact of changes in currency exchange rates – notably the US Dollar, the GBP Pound Sterling – compared to the Euro on the implementation of projects on international missions. This concerns the impact in particular of exchange rates (losses and gains):

- On cash transfers (receipts of funds and mission supplies)
- On the translation difference noted at closing on the cash and cash accounts in foreign currencies
- The variation in historical rates on the date of signing of the contracts and the currency rate on the day of collection.

Bank interest debit represents the remuneration of cash advances (Daily discounts) granted by our banking pool (BNP Paribas, Crédit Lyonnais, Société Générale et le Crédit Coopératif).

EXCEPTIONAL RESULT

		DEBIT	CREDIT
EXCEPTIONAL EXPENSES			
671 100	FIELD EXCEPTIONAL EXPENSES	79 988	
671 200	FIELD CASH DIFFERENCE	30 670	
671 800	FINES AND LEGAL PENALTIES	54 679	
672 000	EXCEPTIONAL EXPENSES ON PREVIOUS YEARS	73 508	
675 200	NET BOOK VALUE OF DISPOSED FIXED ASSETS CORPO		
678 800	EXCEPTIONAL EXPENSES HEADQUARTERS	1 119	
687 500	EXCEPTIONAL PROVISIONS		
689 700	EXCEPTIONAL COMMITMENT TO FULFILL		
TOTAL		239 964	
EXCEPTIONAL INCOME			
771 000	EXCEPTIONAL INCOME FIELD		169 744
771 800	SALE OF LASTING EQUIPMENT TO LESSORS		
772 000	EXCEPTIONAL INCOME ON PREVIOUS YEARS		120 449
775 200	INCOME FROM DISPOSED FIXED ASSET CORPO		24 167
778 800	EXCEPTIONAL INCOME HEADQUARTERS		61 836
787 500	PROVISIONS FOR LOSSES IN VALUE OF AMOUNTS RECEIVABLE		
TOTAL			376 197
EXCEPTIONAL RESULT			136 233

Exceptional field income results for 169,744 euros from sales of certain furniture and equipment on missions during base or mission closures.

Furthermore, for the 2023 financial year, 120,449 euros were credited to the “exceptional income from previous financial years” account. These include regularizations of social charges for 2021 and 2022 for 94,623 euros.

Exceptional land charges this year amount to 79,988 Euros. These are mainly exceptional losses following cash losses on various missions or regularizations of advances made to expatriate employees.

INCOME AND EXPENSES PER ORIGIN AND DESTINATION	2023		2022	
	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	6 034 442	6 034 442	5 333 866	5 333 866
1.1 Contributions without consideration	3 640	3 640	3 302	3 302
1.2 Donations, bequests and sponsorship	0	0	0	0
- Monthly donations	5 725 236	5 725 236	5 172 242	5 172 242
- Bequests, donations and life insurance	292 475	292 475	156 050	156 050
- Sponsorship	0	0	0	0
1.3 Other products related to the public's generosity	13 090	13 090	2 272	2 272
2 - INCOME NOT RELATED TO the public's generosity	43 040 503		49 790 805	
2.1 Contributions with consideration				
2.2 Corporate sponsorship				
2.3 Financial contributions without consideration	41 701 852		49 186 706	
2.4 Other income not related to the public's generosity	1 338 651		604 099	
3 - GRANTS AND OTHER GOVERNMENT SUPPORT	131 589 609		151 127 569	
Water agencies	544 627		16 714	
Other bilateral cooperations	4 052 424		3 738 628	
Other institutions	362 551		590 824	
Decentralized cooperation excluding water agencies	1 865 280		1 667 535	
France	29 341 265		34 680 870	
UN	21 209 479		33 656 714	
European Union - ECHO	30 636 084		28 039 013	
European Union - excluding ECHO	2 700 000		9 442 221	
USA	40 877 898		39 295 051	
4 - WRITE-BACK OF PROVISIONS AND LOSSES OF VALUES	2 775 038		2 515 784	
5 - USE OF PREVIOUS DEDICATED FONDS	148 957 886	67 973	74 839 829	161 116
6 - IN-KIND VOLUNTEER CONTRIBUTIONS	3 253 384		2 784 184	
6.1 Volunteer contributions related to the public's generosity	34 723		29 724	
Volunteering	34 723		29 724	
Benefits in kind	0		0	
Donations	0		0	
6.2 Volunteer contributions not related to the public's generosity	419 926		810 871	
6.3 Government support in nature	2 798 734		1 943 589	
Benefits in kind	0		0	
Donations	2 798 734		1 943 589	
TOTAL	335 650 861	6 102 415	286 392 037	5 494 982
<i>Total amount of ressources used throughout the year</i>	<i>191 972 755</i>	<i>6 102 415</i>	<i>137 434 151</i>	<i>5 427 009</i>
EXPENSES PER DESTINATION				
1 - SOCIAL MISSIONS	175 683 466	2 796 644	124 057 829	2 267 842
1.1 Carried out in France				
- Actions carried out by the organization	2 114 403	21 812	966 111	13 487
- Payments to a central organization or to others operating in France				
1.2 Carried out abroad				
- Actions carried out by the organization	168 654 308	2 774 832	121 477 509	2 254 355
- Payments to a central organization or to others operating abroad	4 914 755		1 614 208	
2 - FUNDRAISING COSTS	3 614 764	3 315 290	3 426 306	3 158 808
2.1 Costs of appealing to the public's generosity	3 315 290	3 315 290	3 158 808	3 158 808
2.2 Costs of seeking other resources	299 475		267 498	
3 - OPERATING EXPENSES	4 732 303		2 639 243	
4 - PROVISIONS AND LOSSES IN VALUE	2 761 681		2 775 038	
5 - INCOME TAXES	0		0	
6 - DEFERMENT IN DEDICATED FUNDS OF THE YEAR	143 678 106	0	148 957 886	67 973
7 - IN-KIND VOLUNTEER CONTRIBUTIONS	3 253 384		2 784 184	
7.1 Volunteer contributions to social missions	2 872 283		2 279 147	
Carried out in France	22 479		10 718	
Carried out abroad	2 849 804		2 268 429	
7.2 Volunteer contributions to fundraising	0		0	
7.3 Volunteer contributions to operating	381 101		505 038	
TOTAL	333 723 705	6 111 933	284 640 486	5 494 623
<i>Total amount of expenditures of the year</i>	<i>190 045 598</i>	<i>6 111 933</i>	<i>135 682 599</i>	<i>5 426 650</i>
<i>Of which netting financial income/exceptional income</i>	<i>10 209 550</i>		<i>11 121 801</i>	
SURPLUS OR LOSS	1 927 157	-9 519	1 751 551	359

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	406 144	0	77 824 242	0	2 248 182	1 833	446 103	0	0	0	80 926 503
Changes in stock	0	0	46 570	0	-28 599	0	44 405	0	0	0	62 376
Other purchase and external expenses	206 261	0	26 231 356	0	840 894	26 069	1 192 339	0	0	0	28 496 920
Financial aids	0	0	30 991	4 914 755	0	0	0	0	0	0	4 945 745
Impôts, taxes et versements assimilés	634	0	602 030	0	0	190	899 754	0	0	0	1 502 608
Staff ages and salaries	1 267 271	0	55 762 335	0	350 921	1 154 277	-3 603 468	0	0	0	54 931 336
Social charges	0	0	1 737 111	0	0	0	4 963 853	0	0	0	6 700 964
Depreciation and losses in value	325	0	121 376	0	0	0	150 999	483 602	0	0	756 301
Provisions	0	0	0	0	0	0	0	1 973 772	0	0	1 973 772
Deferment in dedicated funds	0	0	0	0	0	0	0	0	143 678 106	0	143 678 106
Other charges	0	0	6 561 516	0	1 273	0	28 573	0	0	0	6 591 362
Financial charges	0	0	7 121 798	0	0	0	2 447 807	304 307	0	0	9 873 912
Operating exceptional expenses	143	0	124 274	0	0	0	115 547	0	0	0	239 964
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	4 065	0	2 795 569	0	0	0	0	0	0	0	2 799 634
Goods and services	900	0	54 235	0	0	0	363 891	0	0	0	419 026
Benefits in kind	0	0	0	0	0	0	0	0	0	0	0
Volunteer staff	554	0	16 960	0	0	0	17 210	0	0	0	34 723
TOTAL	1 886 297	0	179 030 362	4 914 755	3 412 671	1 182 369	7 067 012	2 761 681	0	143 678 106	343 933 254

OF WHICH NETTING FINANCIAL INCOME/ EXCEPTIONAL INCOME	Social missions				Costs of fundraising		Operating expenses	Provisions	Income taxes	Deferment in dedicated funds	TOTAL INCOME STATEMENT					
Depreciation, provisions and transfer charges	2 382	0	2 141 417	0	-97 381	-882 895						-1 217 168	0	0	0	-53 645
Positive exchange rate differences	0	0	-7 241 753	0	0	0						-735 790	0	0	0	-7 977 543
Other interests and equivalents	0	0	-756	0	0	0	0	0	0	0	-756					
Other products	0	0	-1 973 192	0	0	0	0	0	0	0	-1 973 192					
Income for services	0	0	-10 518	0	0	0	0	0	0	0	-10 518					
Other securities and fixed assets debts	0	0	0	0	0	0	0	0	0	0	0					
Operating exceptional income	-70	0	-193 825	0	0	0	0	0	0	0	-193 895					
TOTAL	2 312	0	-7 278 627	0	-97 381	-882 895	-1 952 958	0	0	0	-10 209 550					

SOLIDARITES INTERNATIONAL - STATEMENT OF SOURCES AND APPLICATION OF FUNDS - 2023

EXPENDITURE PER DESTINATION	2023	2022	RESOURCES PER DESTINATION	2023	2022
EXPENDITURE OF THE YEAR			RESOURCES OF THE YEAR		
1 – SOCIAL MISSIONS	2 796 644	2 267 842	1 – RESOURCES RELATED TO THE PUBLIC'S GENEROSITY	6 034 442	5 333 866
1.1 Carried out in France			1.1 Contribution without consideration	3 640	3 302
- Actions carried out by the organization	270 084	13 487	1.2 Donations, bequests and sponsorship	0	0
- Payments to a central organization or others operating in France	0	0	- Manual donations	5 725 236	5 172 242
1.2 Carried out abroad			- Bequests, donations and life insurance	292 475	156 050
- Actions carried out by the organization	2 526 559	2 254 355	- Sponsorship	0	0
- Payments to a central organization or others operating abroad	0	0	1.3 Other resources related to the public's generosity	13 090	2 272
2 – COSTS OF FUNDRAISING	3 315 290	3 158 808			
2.1 Costs of appealing to the public's generosity	3 315 290	3 158 808			
2.2 Costs of seeking other resources	0	0			
3 – OPERATING EXPENSES	0	0			
TOTAL OF EXPENDITURES	6 111 933	5 426 650	TOTAL OF RESOURCES	6 034 442	5 333 866
4 - PROVISIONS AND LOSSES OF VALUES			WRITE-BACK OF PROVISIONS AND LOSSES OF VALUE	0	
5 - DEFERMENT IN DEDICATED FUNDS OF THE YEAR	0	67 973	3 - USES OF PREVIOUS DEDICATED FUNDS	67 973	161 116
SURPLUS FROM THE PUBLIC'S GENEROSITY OF THE YEAR	0	359	PUBLIC'S GENEROSITY LOSS OF THE YEAR	9 519	0
TOTAL	6 111 933	5 494 982	TOTAL	6 111 933	5 494 982

DEFERRED RESOURCES FROM THE PUBLIC'S GENEROSITY AT THE BEGINNING OF THE YEAR (EXCLUDING DEDICATED FUNDS)	64 819
(+) Surplus or (-) lack of the public's generosity	-9 519
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)	55 300

SOLIDARITES INTERNATIONAL - STATEMENT OF SOURCES AND APPLICATION OF FUNDS FROM IN-KIND CONTRIBUTIONS - 2023

IN-KIND VOLUNTEER CONTRIBUTIONS	2023	2022		2023	2022
USES OF THE YEAR			RESOURCES OF THE YEAR		
1 - VOLUNTEER CONTRIBUTIONS TO SOCIAL MISSIONS	2 872 283	2 279 147	1 - CONTRIBUTIONS VOLONTAIRES LIEES A LA GENEROSITE DU PUBLIC		
Carried out in France	5 519	10 718	Bénévolat	34 723	29 724
Carried out abroad	2 866 764	2 268 429	Prestations en nature	419 026	807 646
2 - VOLUNTEER CONTRIBUTIONS TO FUNDRAISING	0	0	Dons	2 799 634	1 946 815
3 - VOLUNTEER CONTRIBUTIONS TO OPERATING	381 101	505 038			
TOTAL	3 253 384	2 784 184	TOTAL	3 253 384	2 784 184

Solidarités International

89 rue de Paris
92110 Clichy

info@solidarites.org