



# HI network's annual report 2022

Handicap International  
Humanity & Inclusion

# Testimony and action — yesterday, today and tomorrow

In 2022, the international context continued to deteriorate at an extremely alarming rate. According to the International Committee of the Red Cross, conflicts around the world have doubled in the last twenty years and now involve one third of countries and about 100 state or non-state armed groups. Ethiopia, the Sahel region, Yemen and Ukraine — where a high intensity war has been raging for more than a year — are just a few examples. Disregard for the rules of war is widespread. Civilians are not protected and often deliberately targeted. Infrastructure is destroyed with no respect for proportionality.

Meanwhile, the acceleration of climate change is exacerbating natural disasters such as drought and famine, resulting in a drastic rise in the number of climate refugees.

In this harsh context, HI has demonstrated a robust operating model based on a combination of action and testimony and bolstered by a broad geographic footprint, diverse sectors of expertise and agile interventions. Varied and complementary sources of funding fuel these efforts.

## Sufficient funding to fulfil our values

2022 was an exceptional year for funding at HI. Thanks to a record number of institutional funding agreements and an unprecedented private fundraising performance (over €66 million), we were able to significantly increase the volume of our field activities for a total of €176 million.

On the operational level, pooling and localisation were among our top priorities, with an increase in the number of our regional programmes and the nationalisation of many positions previously held by international staff. Today, nine regional programmes support some 29 countries, and our national staff are growing in number. Some 137 field positions were nationalised between

2018 and 2022, 43 of them in 2022. International staff numbers fell 12% over the same period.

## Major advocacy triumphs

Created in 1982, HI celebrated its 40<sup>th</sup> anniversary in 2022, taking the opportunity to thank its many partners and donors for their support over the years. 2022 also marked the 25<sup>th</sup> anniversary of the signing of the Ottawa Treaty banning anti-personnel landmines, and of the Nobel Peace Prize awarded to the international campaign behind this achievement, founded by HI and five other NGOs.

On 18 November 2022, a quarter of a century after the Mine Ban, citizen mobilisation resulted in another historic victory, this time for the protection of civilians, when 83 countries endorsed the Dublin Declaration against the use of explosive weapons in densely populated areas — see article on page 6.

Another resounding advocacy success — further detail on page 7 — was the UN Security Council's adoption on 9 December of Resolution 2664 providing a humanitarian exemption from UN sanctions regimes. The Resolution protects the transfer of funds and the provision of the goods and services needed to deliver humanitarian assistance.

In this worrying and oppressive international context, our teams continued their tireless efforts to help meet the many challenges faced by the countries in which we work, while making the adaptations necessary for our organisation's successful transformation. We would like here to pay tribute to the extraordinary commitment and professionalism demonstrated by all our staff. ■

**Jean-Noël Dargnies**, Chairman,  
and **Manuel Patrouillard**, Managing Director



Sosan, a young Afghan girl, lost the use of her leg after she was hit by a bullet. She has benefited from physiotherapy sessions and psychosocial support from HI teams. She can now go back to school.

© E. Blanchard / HI

#### PRESENCE WORLDWIDE

**466** projects in **60** countries

#### PEOPLE SUPPORTED DIRECTLY AND INDIRECTLY:

##### DIRECT BENEFICIARIES:

**2,552,100**

people having received goods or services as part of a project implemented by HI or its operating partners in 2022.

##### INDIRECT BENEFICIARIES:

**11,883,937**

people benefiting from the effects of goods or services received by HI's direct beneficiaries in 2022

#### PEOPLE REACHED BY SECTOR OF ACTIVITY:<sup>1</sup>

HEALTH: **788,430** people

##### SOCIAL ET INCLUSION<sup>2</sup>

**810,401** people

##### REHABILITATION SERVICES:

**528,158** people

##### SAFEGUARDING AND RISK REDUCTION<sup>3</sup>:

**339,381** people

##### ARMED VIOLENCE REDUCTION:

**515,871** people

##### EMERGENCIES CONTEXTS:

**963,129** people

#### GLOBAL WORKFORCE:<sup>4</sup>

**4,794 people**, or:

- **4,013** local staff in project countries
- **284** international staff in project countries
- **265** headquarters staff working in programme management
- **232** staff working in support services, fundraising and communication

#### HI NETWORK BUDGET:

**255 million euros**

1. Direct beneficiaries: People having directly benefited from the actions of HI or its partners in 2022. Some people may have benefited from several services or activities and been counted more than once. For this reason, data by sector of activity cannot be cumulated.

2. Services related to habitat, infrastructure, communication and public transport; services related to justice, citizenship and political participation; social services; educational services; economic services; water, sanitation and hygiene services.

3. Natural disaster risk reduction & climate change adaptation, safeguarding against abuse and violence, inclusive humanitarian action, gender and disability.

4. Workforce expressed in annual full-time equivalent positions.

## Part 1 | Who are we?

### Our vision

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

### Our mission

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

### Our values

#### HUMANITY

All our actions are underpinned by the value of humanity. We include everyone, discriminate against no one and recognise each individual's right to dignity. Our work is characterised by respect, benevolence and humility.

#### INCLUSION

We work for the inclusion and participation of all people in society, ensuring diversity, equity and individual choice. We value difference.

#### COMMITMENT

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

#### INTEGRITY

We work in an independent, professional, altruistic and transparent manner.

## The Handicap International — Humanity & Inclusion Organisation

The HI Organisation is comprised of the Federation, established in 2009, and eight national associations founded between 1982 and 2006: Belgium, Canada, France, Germany, Luxembourg, Switzerland, the United Kingdom and the United States.

The Federation implements the network's programmes in 51 countries under the name "Humanity & Inclusion" or "Handicap International", depending on the country. In 2022, 16 of these programmes worked under the name "Handicap International", 9 as "Humanité & Inclusion" and 26 as "Humanity & Inclusion".

The national associations are called "Handicap International" in Belgium, France, Germany, Luxembourg and Switzerland, and "Humanity & Inclusion" in Canada, the United States and the United Kingdom.



### The HI network

The HI network is made up of the Federation that implements our programmes in 51 countries, 8 national associations, an office in Austria — under the name «Handicap International» — and the HI Institute for Humanitarian Action.

# HI Institute for Humanitarian Action: safeguarding our ethical principles

Since 2015, the HI Institute for Humanitarian Action — formerly the Handicap International Foundation — has been responsible for defining the ethical framework underpinning HI's actions. The Institute analyses the ethical and political issues facing the HI movement and the aid sector in general.



## IDEAS LABEL

In January 2016, with the help of the Institute for the Development of Ethics and Action for Solidarity (IDEAS), HI engaged in a process to enhance its governance, financial management and effectiveness. Our management and transparency were reviewed against 120 IDEAS evaluation criteria and, based on an independent audit, the HI Federation obtained the IDEAS label. In 2020, we were awarded the label again.

## Institutional policies and Code of Conduct

HI's institutional policies set out the principles to be respected by all of our employees and partners. Our gender, beneficiary safeguarding and child protection policies are accompanied by a code of conduct that applies to everyone representing HI (employees, people accompanying expatriate staff, consultants, service providers, partner organisations, interns and voluntary workers). Whenever local legislation permits, we incorporate this code of conduct into employment contracts and internal rules of procedure. Our institutional policies are available online at <https://hi.org/en/institutional-policies>:

- Policy for the protection of beneficiaries against sexual exploitation and abuse, which also prohibits recourse to prostitution
- Child protection policy
- Gender policy
- Policy for the prevention of and fight against bribery and corruption
- Safety and Security policy

## International recognition

**1996**

The United Nations High Commissioner for Refugees awarded HI the Nansen Refugee Prize for its "outstanding work with refugees".

**1999**

HI was granted and has since maintained special consultative status with the United Nations.

**2011**

HI received the Conrad N. Hilton Humanitarian Prize for its actions in support of people with disabilities.

**2020**

The European Union recognized HI with two Horizon Prize awards for innovation in humanitarian aid for its projects on tele-rehabilitation and the use of drones for mine clearance.

**1997**

HI was co-laureate of the Nobel Peace Prize for its role in the International Campaign to Ban Landmines.

**2008**

The Nansen Refugee Prize was awarded to the United Nations Mine Action Coordination Centre for South Lebanon in recognition of the work of its deminers, including three HI demining teams.

**2018**

HI was rated 12<sup>th</sup> in NGO Advisor's ranking of the world's top 500 non-governmental organisations.

## They support our causes

HI is under the high patronage of Her Majesty Queen Mathilde of Belgium. Many other prestigious personalities support our causes, including Artus, Jane Birkin, Bruska, Fabian Bünker, Jessica Cox, Gregory Cuilleron, Yves Duteil, Sonia Ezgulian, Rachel Kolly, Marie-Amélie Le Fur, Silke Pan, Axelle Red, Celine van Till...

## Key events 2022



© V. Kaysana / HI

### ADVOCACY

## Declaration against the use of explosive weapons in populated areas: a landmark victory

In Dublin, on 18 November 2022, 83 States endorsed a political declaration against the use of explosive weapons in populated areas or, in other words, against the bombing of civilians. HI played a key role in achieving this tremendous result.

By signing the declaration, States formally acknowledged the scale of the devastation caused by urban bombing. They made a solemn

commitment to restrict the use of explosive weapons in populated areas, assist victims and address the long-term consequences of destroying civilian infrastructure. Most importantly, they agreed to meet regularly to measure progress on the implementation of these commitments. The declaration marks a major milestone in the protection of civilians in conflicts.

HI was a major driver in mobilising civil society on the horrors caused by the use of explosive weapons in populated areas. Drawing on the organisation's experience in conflict zones, our advocacy teams rallied the support of citizens and parliamentarians, persuaded numerous States to sign and ensured the declaration incorporated promises around victim assistance

and humanitarian aid.

This victory resonates with the signing of the Mine Ban Treaty in Ottawa on 3 December 1997. That achievement 25 years ago was the result of tireless efforts on the part of the International Campaign to Ban Landmines (ICBL), co-founded by HI in 1992 and later rewarded with a Nobel Peace Prize. The Dublin Declaration also echoes the cluster bomb convention signed in 2008, again, thanks to the mobilisation of HI and civil society.

In 2015, after witnessing the appalling human suffering caused by the destruction of entire cities and neighbourhoods in Iraq, Syria,

Yemen and many other theatres of conflict, HI made its campaign against urban bombing a top priority.

We waged this campaign with the help of our International Network on Explosive Weapons (INEW) coalition partners, and each step forward was a victory in itself. First, persuading enough States to work on a declaration. Second, ensuring that the declaration would address the core issue of the bombing of civilians in urban areas. And third, that it was adopted by a significant number of States.

There was much emotion among HI's teams in Dublin as several dozen States confirmed their commitment

to the protection of civilians by signing the political declaration. We could see how far we had come when major military powers that had initially opposed the proposal endorsed it on the day.

While the Dublin Declaration is a huge achievement, it is only the beginning. Along with our partners, we must now convince more States to sign. And we must hold the signatory States to their commitments with annual assessments of the actual changes they make to their policies and practices. For this purpose, HI has co-developed the Explosive Weapons Monitor, a tool designed to monitor the humanitarian impact of explosive weapons use in urban areas.

## ADVOCACY

# Humanitarian exemption for unhindered access to populations

Sanctions regimes and anti-terrorism laws can seriously impede humanitarian access by prohibiting cash transfers to certain areas or the delivery of goods or services to specific populations. They are also reflected in certain funding agreements, with provisions that can be contrary to humanitarian principles. An example of this is the suggested screening of programme participants, which runs counter to the principle of impartiality.

These laws and measures pose both security and legal risks to NGOs, their staff and their operations. They create onerous procedures, increase operating costs and criminalise certain humanitarian operations. But, most crucially, they isolate and reduce the resilience of crisis-affected communities.

The potential criminalisation of aid discourages humanitarian operators from going to areas where needs are acute, but risk and compliance management protocols are already highly restrictive.

Humanitarian aid should be provided solely on the basis of need and guarantee the protection of civilians and humanitarian personnel. With that in mind, HI and other NGOs are now lobbying for the inclusion of humanitarian

exemptions in the sanctions regimes and national laws of the United Nations and the European Union.

Due to its tireless advocacy, HI was instrumental in securing a major breakthrough in the protection of humanitarian relief. On 9 December 2022, the United Nations Security Council almost unanimously adopted Resolution 2664. This resolution provides a humanitarian exemption for both current and future sanctions regimes decided at the UN. This exemption — or “carve-out” — concerns all impartial humanitarian organisations and covers all activities related to all the goods and services “necessary to ensure the timely delivery of humanitarian assistance or to support other activities that support basic human needs».

The next step is to ensure that this exemption is implemented in other sanctions regimes, for example, those decided independently by the European Union, and in the national laws of countries where humanitarian organisations such as HI operate.

## Strong commitments to a successful ecological transition

HI's 2016–2025 strategy includes the reduction of the organisation's environmental impact as both a major challenge and a strategic opportunity. In 2022, we conducted our first carbon footprint assessment, collecting data for 2019 in 37 of the countries in which we run projects and at our European and North American headquarters. This assessment is part of a sector-based approach, and HI is a member of the Humanitarian Environment Network's carbon working group, composed of ten international NGOs.

Using 2019 as the baseline, our objective is to achieve a 50% reduction in our greenhouse gas emissions by 2030. This ambitious target is in phase with the Paris Agreement, which sets out a global framework for preventing a dangerous climate by limiting global warming and its impacts as far as possible. Our first carbon footprint assessment

has given us an idea of how much remains to be done and the efforts needed to reach our goal.

For some of our CO<sub>2</sub> emission sources, the reduction levers are clear, but not necessarily simple. The planned review of our procurement processes, for example, will focus on reducing the quantities purchased, the quality of the products purchased to ensure they have a sufficiently long lifespan, the choice of suppliers — local or more environmentally virtuous — and procurement logistics when buying locally is not an option.

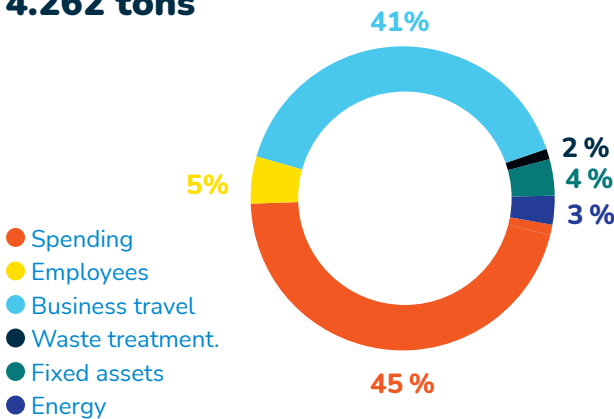
To reduce other emission sources, and to achieve a more global reduction of our ecological footprint in the field, we are working with our technical and operational teams on the design and planning of projects to ensure that they systematically take into account environmental issues. The aim is to limit the impact of our projects

— according to the principle of "do no harm" —, ensure they are more resilient in the face of climate change and empower the people we assist to cope with the major changes ahead.

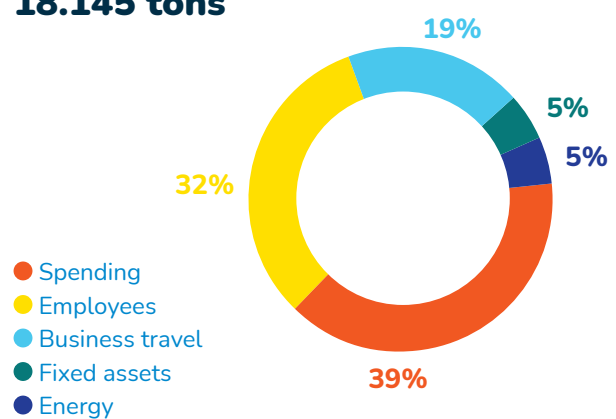
We are also implementing a major employee awareness and training plan. All HQ and field staff will progressively have access to "Climate Fresco" and "2 Tonnes Workshop" awareness modules, which have proved successful in many other organisations. Our full carbon footprint assessment can be consulted internally, along with aids to understanding it and guides on building action plans. Training on our donors' environmental policies and tools for analysing our activities are also available. Our goal is to ensure that all employees implementing our projects are informed and aware of environmental issues.

### Carbon Footprint — CO<sub>2</sub> emissions per category

**At our headquarters:**  
4.262 tons



**In the field:**  
18.145 tons







**PAKISTAN**

## Rapid intervention after the catastrophic flooding

From June to August 2022, Pakistan experienced unprecedented rainfall, resulting in the deadliest flooding the country has seen in more than a decade. This devastating natural disaster affected nearly 33 million people, with 6.4 million left in urgent need of humanitarian assistance. More than 1,700 people lost their lives, at least 12,700 were injured and a further 630,000 were displaced to camps. The flooding destroyed 1.3 million homes and damaged 13,000 km of road. Some 1,460 health facilities were damaged or destroyed, as were 22,000 schools, interrupting the education of 3.5 million children. The floods left 73% of affected households with insufficient access to food and damaged over 2 million hectares of agricultural land at a time when much of the country's population was already facing


increasing food insecurity. More than 755,000 heads of livestock were also lost.

As HI already had a base in Khyber Pakhtunkhwa province and a strong relationship with both the local authorities and the communities, our teams were quickly called in to assist with the relief efforts. They conducted assessments and delivered an emergency response in Noushehra and Charsadda, the province's two worst affected districts. Assistance focused on older people, single-parent families headed by women and households with people with disabilities.

A mobile team provided psychological first aid, while, in close coordination with local services, other teams distributed kits of food and essential household items to help meet

basic needs. To facilitate access to these distributions for vulnerable people and people with disabilities, accessible distribution points were set up and tokens given to pre-identified individuals to allow them priority access. 1,000 food kits and 1,000 household kits reached 1,501 families, who, depending on their needs, received one or both kits. Thus, 499 families received the two kits, 501 families received only food and 501 others only non-food items.

In continuation of our support to the people affected by the disaster in Khyber Pakhtunkhwa province, HI is now developing projects focused on rebuilding homes, repairing damaged infrastructure and supporting people whose agricultural livelihoods have been destroyed.



**27,430 people supported by HI during the conflict**

## UKRAINE

### Emergency relief in the midst of war

On 24 February 2022, the Russian army invaded Ukraine. Daily air strikes and bombardments have since caused heavy casualties. In the space of one year, some 7,199 people have been killed and 11,756 injured<sup>1</sup>. More than 17.6 million Ukrainians are now in need of humanitarian assistance<sup>2</sup>.

Throughout 2022, and despite severe logistical and security constraints, HI provided multi-sectoral assistance to people affected by the war. In the physical and functional rehabilitation field, staff conducted 7,000 rehabilitation sessions in community centres, orphanages and eight hospitals, enabling 783 people to recover their mobility. Our teams also trained 176 health professionals in specialist rehabilitation services, such as burns treatment and post-amputation care, and distributed more than 1,300 mobility aids — wheelchairs, walkers, crutches, canes — to older people and people with specific needs in community centres and health facilities.

To support people affected by the war, but also the aid

workers, HI ran more than 557 group and 1,604 individual psychosocial support sessions. Some 2,115 people in 11 facilities in Chernivtsi and Dnipro benefited from this support. A further 212 group and 57 individual sessions were delivered to 571 people in five accommodation centres hosting Ukrainian refugees in Moldavia. Our teams also helped operate a 24-hour mental health helpline for callers from all over the country.

To meet the basic needs of displaced people hosted by local residents or living in communal centres and other temporary facilities in Dnipro, HI distributed over 3,200 hygiene kits and 737 winter kits containing items such as blankets and warm clothes. Teams supported 23 communal facilities and more than 7,000 people benefited from the distributions. A further 2,977 people received financial support from HI to buy food, water and essential medicines. This support totalled €550,000.

Displaced families returning home are in danger of encountering explosive ordnance left over

1. From 24 February 2022 to 12 February 2023 / Office of the United Nations High Commissioner for Human Rights (OHCHR)

2. 20 January 2023 / United Nations Office for the Coordination of Humanitarian Affairs (OCHA)

from the fighting, or of being exposed to airstrikes and shelling. To help protect them, HI organises conflict preparedness and protection and explosive ordnance education sessions to teach them safe behaviour in the face of a threat. In Chernivtsi, Vinnytsia, Poltava and Dnipro, HI is training humanitarian workers and members of the volunteer network in explosive ordnance education. In 2022, HI conducted more than 500 sessions — online and in person —, and trained 29 humanitarian workers and 33 community focal points. These sessions helped

15,000 people learn the risks of explosive ordnance.

HI has set up operational logistics platforms in Vinnytsia, Dnipro and Kharkiv to support and facilitate the rapid delivery of humanitarian aid to conflict-affected populations. Forty-six percent of the 887 shipments made via these platforms in 2022 were to areas close to the front line. In the course of the year, HI's logistics platforms helped deliver between 15 and 20 weekly shipments of essential goods to enable humanitarian operators to address people's basic needs.



**95,628 m<sup>2</sup> of land released back to the population in Colombia**

## COLOMBIA

### HI declares Inza municipality mine-free in 2022

In Colombia, a country heavily affected by armed violence, mines and improvised explosive devices contaminate numerous regions and pose a considerable threat to the population. In the last 30 years, almost 12,200 people have fallen victim to these cowardly weapons<sup>3</sup>. In response, HI is conducting demining

operations in five of the country's departments — Cauca, Meta, Nariño, Antioquia and Acandí — to enable communities to return to their land safely. We also organise education sessions on the risks posed by mines and improvised explosive devices.

In July 2022, HI declared the municipality of Inzá, in Cauca,

3. Source: Dirección Descontamina Colombia.

free of landmines, explosive devices and unexploded ordnance. In two years of demining operations in eight areas, our demining teams investigated the potential presence of contamination over almost 900 square kilometres of land and cleared in excess of 13,600 square metres. This land has now been released back to the region's 27,000 inhabitants.

Over this two-year period, our teams also ran 45 mine risk education workshops. During the survey and field analysis phase, 5,944 families benefitted from mine risk education.

Inzá municipality has a rich archaeological, architectural and natural heritage, but, as in many other parts of Colombia, the legacy of the armed conflict prevented people from taking full advantage of it. Among the most important sites is UNESCO World Heritage Site,

Tierradentro National Archaeological Park, which, due to the suspected presence of explosive devices, could never be fully explored. The municipality is also home to the public library "La Casa del Pueblo", winner of the National Award for Colombian Libraries. Thanks to HI's demining work, these natural and cultural riches will once again be an integral part of the region's development. Inzá's inhabitants can now reclaim their land, revive the local economy and repair the social fabric.

This land clearance was possible, in large part, thanks to the generosity of the American people, through a U.S. Department of State Office of Weapons Removal and Abatement grant.

## NEPAL

# Accessible, sustainable and quality rehabilitation services

According to a national study conducted in Nepal in 2014-2015 on the living conditions of people with disabilities, 83% do not have access to rehabilitation services. Since 2019, through its "Physical Rehabilitation Activities" project, and working in close collaboration with the Nepalese Ministry of Health and all of its partners, HI Nepal has been improving access to and enhancing the quality of rehabilitation services, while

seeking to establish a sustainable and integrated public-private partnership system. More specifically, HI supports the drafting of guidelines and policies for the establishment of rehabilitation services. The programme is also working with associations of rehabilitation professionals to establish a system of on-going medical education.

Furthermore, our teams in Nepal train health professionals in the early detection and management of

disabilities such as clubfoot, spina bifida and cerebral palsy to help prevent the onset of permanent conditions. Since the project was launched four years ago, HI has trained 1,239 health professionals. Our teams have provided 15,440 people with rehabilitation care, strengthened seven rehabilitation units in public hospitals in six districts and equipped two rehabilitation centres for providing tele-rehabilitation services. To assist rehabilitation service providers, HI has also helped produce a catalogue of mobility aids and suppliers available in Nepal.

This rehabilitation project was made possible, in large part, thanks to the generosity of the American people through a USAID award.



**5,944 people benefitted from physical rehabilitation activities in Nepal in 2022**

© A. Thapa / HI



20,072 people supported as part of the Togo sexual and reproductive health project

© A. Surprenant/MYOP/HI

## TOGO

### Sexual health education: essential for making informed choices

In Togo, the health of adolescent girls and young women tends to be marked by early and unwanted pregnancies, unsafe abortions, early and unprotected sex, early and forced marriages, and a high prevalence of HIV-AIDS — situations that can also result in girls having to drop out of school.

Through our ENSEMBLE project — Equitable sexual and reproductive health education to help young people take control of their well-being and make their own choices —, HI is working to improve access to sexual and reproductive health services and related rights for adolescents and young adults with and without disabilities. To help achieve this, our teams train community workers and deploy them where they are most needed.

In 2022, teams trained 40 community health workers, including 21 women — one with disabilities — and five men with disabilities. With the support of community leaders, these community health workers hold community dialogues on a range of topics, including early and unwanted pregnancies, clandestine abortions, family planning, men's reluctance to use family planning, contraception among adolescents and young people and gender-based violence. Between February and March 2022, some 696 people — 48 people with disabilities and 337 women — participated in 18 community dialogue sessions organised by community health workers in 18 communities. The community health workers also organise community-based distributions of the latest

contraceptive products.

Forty teenagers, girls and boys, have also been trained as peer educators to raise awareness to sexual and reproductive health issues. Since 2021, these young people have been giving educational talks to other young people in schools, villages and districts. Working in pairs, they aim to bring about behavioural changes by providing their peers with safe and reliable information on sexual and reproductive health, sexuality, child marriage, sexual violence and contraception among adolescents. Since the beginning of the project, 1,946 young people and adolescents (981 girls and 26 people with disabilities) have been reached. In 2022, our programme in Togo also refurbished five Youth-Friendly Centres and two maternity wards.

## MADAGASCAR

# Stimulation therapy to prevent the onset of disabilities in severely malnourished children

Southern Madagascar is enduring its worst drought in 40 years. Over 1.35 million people in the region of Atsimo Andrefana are experiencing acute food insecurity and dangerous levels of hunger. In April 2021, HI launched the TIALONGO project with two objectives: providing urgent food support to people with disabilities and their households and reducing the onset of disabilities in children caused by malnutrition and undernutrition.

Severe acute malnutrition affects almost 13.6 million children globally under the age of five. It is one of the top threats to child survival, claiming the lives of more than 1 million children each year<sup>4</sup>. During 2022, almost 500,000 children under the age of five were affected by malnutrition in Madagascar, according to a UNICEF estimate —, including 111,000 by severe acute malnutrition. Severe malnutrition can cause delays in children's physical, psychomotor and cognitive development. If not addressed, these delays worsen over time



and can cause short - and long-term complications, some of them disabling.

To help prevent this, HI has developed an innovative approach known as stimulation therapy. This therapy, based on stimulation through play and simple exercises, helps malnourished children to grow and gain weight. Qualified professionals provide individual 30-45 minute therapy sessions. Parents are encouraged to participate and are shown how to stimulate their children according to their particular needs. By learning good practices, parents can continue the therapy with their children at home. Stimulation therapy is accompanied by essential nutrition and medical treatment

and psychosocial support to give children the best chance of survival, increase their resilience and improve the quality of their future lives.

To identify the children in need of stimulation therapy, HI trains community workers to recognise the signs of malnutrition and vulnerability. They then visit communities and encourage families with malnourished children to attend therapy sessions.

Since 2021, in addition to providing food aid, HI has trained 186 community workers and 26 physiotherapists and occupational therapists in this technique and supported 401 malnourished children aged 0 to 5 years and their parents.

4. Source: UNICEF, 2022

## MOZAMBIQUE

# For a more inclusive education system

In Mozambique, HI promotes access to quality education for children with disabilities. Our teams assess the training needs of teachers and deliver additional modules on inclusive education. They also work directly with schools to make them more inclusive, and demonstrate the positive impact of a system that includes and encourages children with disabilities.

As part of the HELASIA project, running in five countries including Mozambique (Maputo and Gaza provinces), our programme works with partners to carry out a range of activities designed to improve the inclusion of children with disabilities. These include identifying, assessing and referring children with disabilities and special educational

needs and their families, raising the awareness of the community and schools on disability and inclusion, training teachers and education workers and providing teachers with one-on-one support from pedagogical assistants.

In 2022, HI trained 60 teachers in inclusive teaching strategies and methodologies. The primary school teachers then reproduced the sessions and 147 colleagues learned how to create individual education plans. As a result, schools and teachers are now more aware of the importance of preparing education plans tailored to the specific needs of students with disabilities.

In this way, HI promotes the well-being of children with disabilities, their inclusion and their participation

at school. As part of this action, two pupils with hearing loss were identified in one of the primary schools and a month-long training course in sign language was organised for them, their families and their teachers. This training is designed to facilitate communication between the students and their teachers and families, while empowering deaf children to find their place in school and also in society, together with their families.

HI's teams have also trained 150 students in child protection. The aim is for schools to become safer and more inclusive and to heighten children's awareness of their rights and the mechanisms available to them for reporting abuse.



	Emergency response	Protection & risk reduction <sup>1</sup>	Advocacy <sup>2</sup>	Social & Inclusion <sup>3</sup>	Rehabilitation services	Health	Logistics platforms	Humanitarian mine action
<b>CENTRAL AND SOUTH AMERICA</b>								
01 / Bolivia		x			x	x		
02 / Colombia	x	x		x	x	x		x
03 / Cuba	x	x		x	x			
04 / Haiti	x	x	x	x	x	x	x	
05 / Peru		x			x	x		
06 / Venezuela		x		x	x	x		
<b>EUROPE AND NORTH AMERICA</b>								
07 / Germany			x	x				
08 / Austria			x					
09 / Belgium			x					
10 / Canada			x					
11 / United States			x					
12 / France			x	x				
13 / Luxembourg			x	x				
14 / Moldova	x			x		x		
15 / United Kingdom	x		x	x				
16 / Switzerland			x					
17 / Ukraine	x	x	x	x	x	x	x	x
<b>NORTH AFRICA</b>								
18 / Libya	x	x			x	x		x
19 / Morocco	x			x	x			
20 / Tunisia				x		x		
<b>WEST AFRICA</b>								
21 / Benin		x	x	x	x	x	x	x
22 / Burkina Faso	x	x	x	x	x	x	x	x
23 / Guinea-Bissau			x	x				
24 / Mali	x	x	x	x	x	x	x	
25 / Niger	x	x	x	x	x	x	x	x
26 / Senegal		x	x	x	x	x		x
27 / Sierra Leone		x	x	x	x	x		
28 / Togo		x	x	x	x	x		
<b>INDIAN OCEAN</b>								
29 / Madagascar	x			x	x	x		
<b>MIDDLE-EAST</b>								
30 / Egypt		x		x	x			
31 / Iraq (incl. Iraqi Kurdistan)		x	x	x	x	x		x

	Emergency response	Protection & risk reduction <sup>1</sup>	Advocacy <sup>2</sup>	Social & Inclusion <sup>3</sup>	Rehabilitation services	Health	Logistics platforms	Humanitarian mine action
32 / Jordan				x	x	x		
33 / Lebanon	x	x		x	x	x		x
34 / Palestine		x		x	x	x		
35 / Syria	x	x	x	x	x	x		x
36 / Yemen	x	x	x	x	x	x		x
<b>SOUTHERN, CENTRAL AND EAST AFRICA</b>								
37 / Ethiopia	x	x	x	x	x	x	x	x
38 / Kenya		x	x	x	x	x		
39 / Mozambique	x	x	x	x	x	x		
40 / Uganda	x	x		x	x	x		
41 / Central African Republic	x	x	x	x	x	x	x	x
42 / Democratic Republic of the Congo	x	x	x	x	x	x	x	x
43 / Rwanda		x	x	x	x	x		
44 / Somalia (incl. Somaliland)	x	x		x	x	x		
45 / South Sudan	x	x	x	x	x	x		
46 / Chad		x		x	x	x		x
<b>CENTRAL AND EAST ASIA</b>								
47 / China				x	x		x	
<b>SOUTH ASIA</b>								
48 / Afghanistan	x		x	x	x	x		x
49 / Bangladesh	x			x	x	x	x	
50 / India				x		x		
51 / Nepal	x			x	x	x		
52 / Pakistan					x	x		
53 / Sri Lanka			x	x	x			
<b>SOUTH-EAST ASIA</b>								
54 / Cambodia			x	x	x	x		x
55 / Indonesia		x		x		x		
56 / Laos		x	x	x	x	x		x
57 / Myanmar (Burma)		x	x	x	x	x		x
58 / Philippines	x	x		x		x		
59 / Thailand		x		x	x	x		x
60 / Vietnam					x			

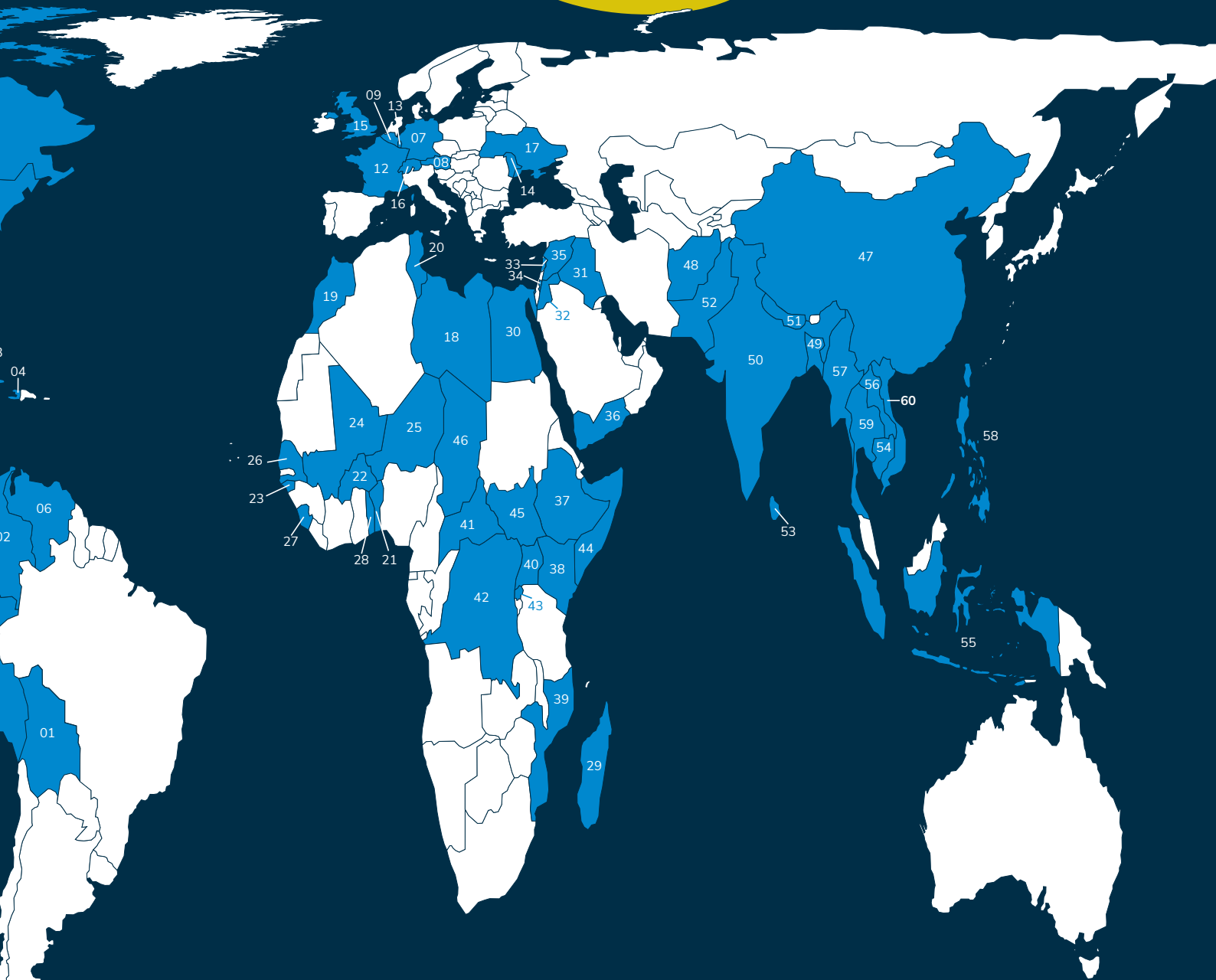


The borders and country names shown in this map do not imply an opinion by HI as to the status of these territories.



Part 3 | Worldwide presence

# 466 projects in 60 countries



All National Associations (Germany, Belgium, Canada, United States, France, Luxembourg, United Kingdom, Switzerland) and HI's office in Austria conduct advocacy activities, including fighting against the bombing of civilians.

Countries where activities were started in 2022: Moldova, Ukraine.

Countries where activities closed down in 2022: Indonesia.

1. Protection and risk reduction: natural disaster risk reduction & climate change adaptation, safeguarding against abuse and violence, inclusive humanitarian action, gender and disability.
2. Advocacy on the themes of inclusive development, disarmament, humanitarian action.
3. Social & Inclusion: services related to habitat, infrastructure, communication and public transport; services related to justice, citizenship and political participation; social services; educational services; economic services; water, sanitation and hygiene services.



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Part 4 | Financial report

## HI's network

### A WORD FROM OUR TREASURER

## Record financial volumes to respond to ever-growing needs

In a highly volatile international context, the volume of our programme activity in 2022 increased by almost 10% compared to the previous year, representing €176 million and taking the HI network's overall budget to €255 million.

In countries where the work of international non-governmental organisations continues to be extremely challenging and subject to severe constraints, we still managed to fund large-scale interventions.

For example, we allocated €7.7 million to activities in Afghanistan, €10 million to Mali and €14.9 million to Syria. Another noteworthy programme was the new programme in Ukraine, whose volume of activity in 2022 represented €6.7 million. Across all of our programmes, €4.2 million of funding secured in 2022 will be carried over (designated funds) and used to finance HI projects in different countries in 2023 and 2024.

Our accounts were impacted by negative exchange rate effects to the tune of nearly €3.4 million. We also saw

heightened donor requirements despite the complexity of our operations, which may have an impact on our funding and required us to make provisions for risks.

In 2022, we again benefited from the loyal support of our private donors, raising a record €66 million euros. Combined with an exceptional amount of institutional funding secured in 2022 and impacting future years, these resources will enable us to move forward confidently in a difficult international and environmental context. Furthermore, prudent management enabled us to keep our administrative costs under control, despite the impact of inflation on our spending.

We ended the year with a net income surplus of nearly €1 million. This will enable us to maintain our reserves, support the growth of our activities in line with our strategic projects as well as our programme's needs for general funds throughout 2023.

**Claire VAUDRAY-RADISSON**

# HI's funding and finance management principles

## DIVERSE FUNDING SOURCES

To maintain its independence and ensure the long-term future of its actions, HI relies on three main sources of funding:

- funds raised from the general public through donations, solidarity sponsorship, legacies and the sale of craft, fair-trade and co-branded products;
- grants from institutional donors (United Nations, European Union, the regional or national branches of international cooperation agencies) or private bodies (foundations, associations, companies);
- HI also draws benefit from its expertise and know-how by charging governmental agencies and international bodies for expertise and consultancy services.

As a result of its mixed funding structure (private donations and institutional funding) and international activity in contexts of crisis, disaster, reconstruction and development, HI's financial statements cannot easily be compared with those of other types of organisation.

## PUBLIC GENEROSITY: A VITAL SOURCE OF FUNDING

Funds raised from the general public not only allow the organisation to directly finance the implementation of its programmes, but also to leverage additional funding for implementing actions on a larger scale. In fact, institutional donors are usually only willing to provide funding if the organisation is able to co-finance the programme concerned with funding raised from the general public. Public generosity is therefore the driving force behind the funding of HI's activities.

## POOLING DONATIONS FOR GREATER EQUITY

HI has always made it a rule not to allocate donations

to a given programme (except in the case of solidarity sponsorship), but rather to pool donations so they can be used on all of its programmes.

It can thus mobilise funding at any time for wherever needs are greatest and most urgent. This practice of pooling unrestricted funds is complementary to that of institutional donors who designate funds to specific projects.

## A RESERVES POLICY TO ENSURE FINANCIAL SECURITY

In order to preserve its financial security and that of its actions, HI builds up reserves of association funds and liquid assets. These reserves enable the organisation to cope with any fluctuations in resources. They also cover the need for working capital caused by the lag time between the implementation of activities and the receipt of institutional funding and allow HI freedom of initiative and independence of action in implementing its social missions. Lastly, these reserves enable the organisation to finance its strategic development projects.

## FINANCIAL TRANSPARENCY

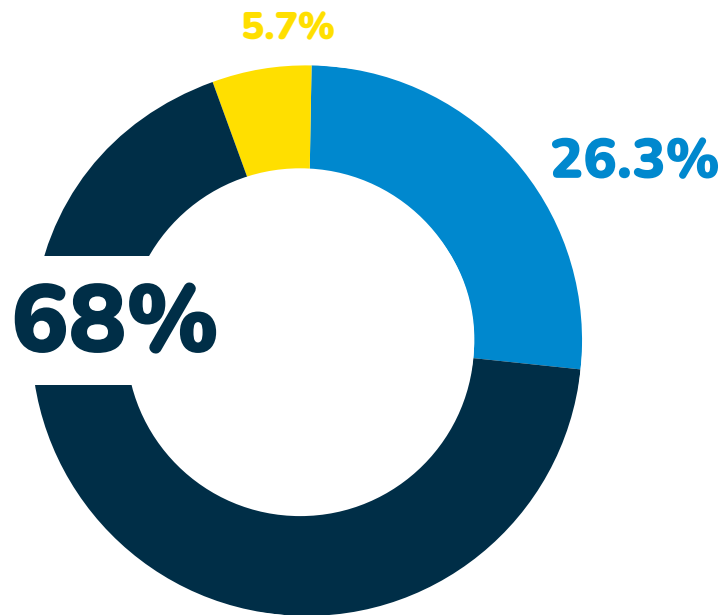
HI has made financial transparency one of its key management principles. Its objective is to be capable at any time of accounting for the use of all the funds entrusted to it. In addition to internal controls, all HI network entities undergo numerous external audits. The accounts are certified by a statutory auditor in their own country, and then the organisation's combined accounts are signed off by the Federation's statutory auditor, Mazars." The financial reports on the use of institutional funding produced by the organisation are also frequently audited by external auditors.

Finally, the French Court of Auditors (*Cour des Comptes*) can at any time audit the Federation, whose headquarters are in France, or the French national association.

## Origin of funds

- Public resources
- Private resources raised from the public generosity
- Other private resources not related to public generosity\*

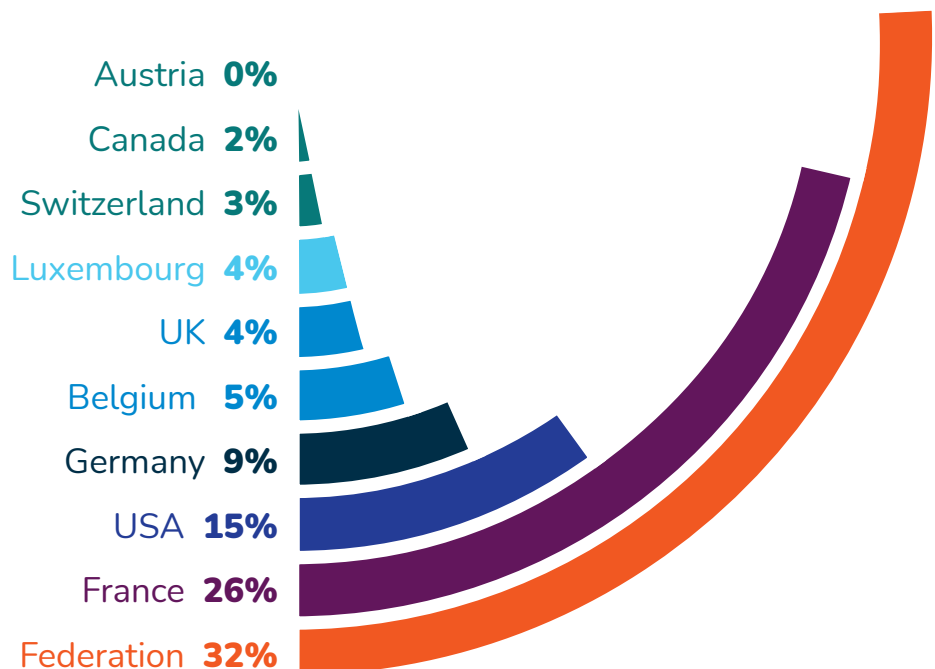
NB: In this diagram, calculated based on the Profit and Loss Account by Origin and Use of funds (CROD), revenue from solidarity trading (€2.498 K) are not taken into account.



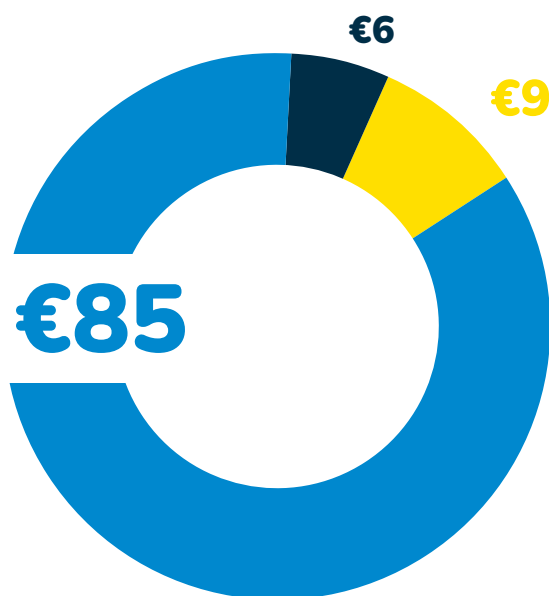
## Contributions of the Federation, the National Associations and the office in Austria to the international network's resources

The federal network enables HI to develop and diversify:

- its financial, institutional and private resources;
- its human resources, through the recruitment of volunteers and international staff;
- its technical skills, through the acquisition of additional know-how.



## For €100 spent in 2022 by HI network\*



In 2022, Humanity & Inclusion once again struck the crucial balance between funds spent on its social missions and those used to meet administrative and fundraising costs.

In 2022, the ratio remained stable, with 85% of funds (208 million euros) allocated to our social missions.

Fundraising and administrative costs also remained stabled at 9% and 6% respectively.

- Social missions
- Fundraising expenses
- Administrative costs

NB: In this diagram, calculated based on the Profit and Loss Account by Origin and Use of funds (CROD), the cost of solidarity trade, i.e. €1,639K of direct costs integrated in the "fundraising costs" heading and €90K of operating costs, are not taken into account.

\* The HI network includes the Federation, the 8 national associations: Belgium, Canada, France, Germany, Luxembourg, Switzerland, United Kingdom and the United States, an office in Austria and the HI Institute for humanitarian action.

## Methodology used in establishing the Profit and Loss Account by Origin and USE OF FUNDS (CROD) and the CER<sup>3</sup>

As of the financial period beginning on 1 January, 2020, private not-for-profit legal entities must apply ANC (French accounting norms) Regulation No. 2018-06 of 5 December 2018, which succeeds CRC Regulation No. 99-01 of 16 February 1999.

This regulation provides, among other things, for the production of several tables, including **the Profit and Loss Account by Origin and Use of funds (CROD) that integrates all the uses and resources committed by the HI Network.**

Based on the CROD, the statement of utilisation of Resources raised from the Public (CER) account now only specifies the origin of the resources collected from the public, and their

use by the association during the financial period.

In application of common accounting principles, these tables are established based on the cost accounts produced by each entity in the HI organisation, and in conformity with the regulations in force.

Each use heading includes the direct costs and the management costs of the activities concerned. International and national staff costs are charged directly to the programme concerned. Costs incurred on development education work relate to the social mission and so are classified under that heading. This is the case for the costs incurred by international

campaigns to ban landmines and cluster munitions and the EWIPA campaign to end to the bombing of civilians.

Costs relating to information to the general public (the website, for example) are included under "Administrative costs".

Exceptional income and expenditure for the financial year are incorporated into each heading of the CROD. Finally, the heading "Of which public generosity" is calculated as the difference between the cost of each use heading and other funding allocated to them (mainly institutional funds).

<sup>3</sup> As the Federation's headquarters are in France, French regulations apply.

# CROD — Profit and loss account by origin and use of funds

At 31st December 2022 in thousands EUR.

This table is based directly on HI's annual financial statements. As such, the figures have been rounded up.

## A - Resources and expenditures by origin and use of funds

RESOURCES BY ORIGIN	YEAR 2022		YEAR 2021	
	TOTAL	Of which public generosity	TOTAL	Of which public generosity
1 – Income from the public's generosity	66,231	66,231	56,883	56,883
2 – Income not related to the public's generosity	16,996	–	12,913	–
3 – Grants and other public subsidies	171,175	–	154,864	–
<b>Total resources for the year</b>	<b>254,402</b>	<b>66,231</b>	<b>224,660</b>	<b>56,883</b>
4 – Reversals of provisions and depreciations	1,330	–	3,509	–
5 – Uses of previous earmarked funds	382	382	957	957
<b>Total resources</b>	<b>256,114</b>	<b>66,613</b>	<b>229,126</b>	<b>57,840</b>
<b>EXPENDITURES BY DESTINATION</b>				
1 – Social missions	208,326	39,619	184,812	33,162
2 – Fundraising costs	22,647	16,901	21,222	18,232
3 – Operating costs	14,117	5	13,162	24
<b>Total uses for the year</b>	<b>245,090</b>	<b>56,525</b>	<b>219,196</b>	<b>51,418</b>
4 – Provisions and depreciations	5,843	–	1,240	–
5 – Carry-over of funds for the year	4,200	4,200	493	493
<b>Total expenditures</b>	<b>255,133</b>	<b>60,725</b>	<b>220,929</b>	<b>51,911</b>
<b>Surplus or deficit</b>	<b>981</b>	<b>5,888</b>	<b>8,197</b>	<b>5,929</b>

## B - Voluntary contributions in kind

RESOURCES BY ORIGIN	YEAR 2022		YEAR 2021	
	TOTAL	Of which public generosity	TOTAL	Of which public generosity
1 – Voluntary contributions from the public's generosity	4,133	4,133	6,205	6,205
2 – Voluntary contributions not related to the public's generosity	–	–	–	–
3 – Public assistance in kind	–	–	–	–
<b>Total resources</b>	<b>4,133</b>	<b>4,133</b>	<b>6,205</b>	<b>6,205</b>
<b>EXPENDITURES BY DESTINATION</b>				
1 – Voluntary contributions to social missions	886	886	1,371	1,371
2 – Voluntary contributions to fundraising	2,270	2,270	1,658	1,658
3 – Voluntary contributions to the admin, costs	977	977	3,176	3,176
<b>Total expenditures</b>	<b>4,133</b>	<b>4,133</b>	<b>6,205</b>	<b>6,205</b>

# CER — Annual statement of uses of funds raised from the public

At 31st December 2022 in thousands EUR.

This table is based directly on HI's annual financial statements. As such, the figures have been rounded up.

USE OF FUNDS BY DESTINATION	YEAR 2022	YEAR 2021
1 – Social mission	39,619	33,162
2 – Fundraising costs	16,901	18,232
3 – Operating costs	5	24
<b>Total uses for the year</b>	<b>56,525</b>	<b>51,418</b>
4 – Provisions and depreciation	–	–
5 – Deferred funds from the year	4,200	493
<b>Excedent of the public's generosity for the year</b>	<b>5,888</b>	<b>5,929</b>
<b>TOTAL</b>	<b>66,613</b>	<b>57,840</b>

## RESOURCES BY ORIGIN

1 – Resources from the public's generosity	66,231	56,883
<b>Total resources for the year</b>	<b>66,231</b>	<b>56,883</b>
4 – Reversals of provisions and depreciation	–	–
5 – Uses of previous earmarked funds	382	957
<b>Deficit of the public's generosity for the year</b>	<b>–</b>	<b>–</b>
<b>TOTAL</b>	<b>66,613</b>	<b>57,840</b>

## Resources carried over from public generosity at the beginning of the year (excluding dedicated funds)

	<b>37,330</b>	<b>31,973</b>
(+) surplus or (-) shortfall of public's generosity	5,888	5,929
(+) net investments and (-) disinvestments related to public's generosity during the year	-2,123	-572
<b>Resources carried over from public's generosity at the end of the year (excluding dedicated funds)</b>	<b>41,095</b>	<b>37,330</b>

**Resources raised from the public:** all one-off donations, direct debit donations, donations from solidarity sponsorships, bequests, etc. Raised in the year.

**Income not related to public generosity:** private institutional funding from foundations and associations, income from solidarity trade, other income.

**Subsidies and other public support:** funding obtained from international organizations (including the European Union and the United Nations), as well as public subsidies obtained mainly in the countries where the national associations of the network are established.

**Social missions:** implementation of HI programmes throughout the world and programmes coordination from headquarters. A programme includes more than one project.

**Fundraising expenses:** includes expenses for general public fundraising campaigns and the search for public and private institutional funds.

**Administrative costs:** includes all expenses related to general services, as well as expenses for information and awareness-raising, for example the organisation's website.

**Reported resources related to public generosity at the beginning of the financial year (excluding dedicated funds):** constitutes the "initial stock of donations". It corresponds to the part of the own funds coming from the collection from the public and not used during the previous financial years.

**Resources carried over from public generosity at the end of the financial year (excluding dedicated funds):** constitutes the "final stock of donations" not used at the end of the year. This stock, integrated into the own funds, contributes to the financial security essential to the sustainability of social missions.

## Distribution of expenditure related to social missions by geographical area

This table is based directly on HI's annual financial statements. As such, the figures have been rounded up.

### Africa and the Indian Ocean

**86,8 million euros**

Benin	1.49%
Burkina Faso	12.31%
Central African Republic	7.36%
Chad	6.37%
Democratic Republic of the Congo	7.76%
East Africa (zone)	0.81%
Ethiopia / Somalia	10.39%
Kenya	4.89%
Madagascar	4.76%
Mali	12.87%
Mozambique	2.77%
Niger	8.37%
Republic of South Sudan	3.96%
Rwanda	3.95%
Senegal / Guinea Bissau	4.38%
Sierra Leone	1.62%
Togo	1.54%
Uganda	4.40%

### Europe

**7,5 million euros**

Ukraine	100.00%
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### Asia

**41,8 million euros**

Afghanistan	21.41%
Bangladesh	19.24%
Cambodge	2.98%
China	2.48%
Laos	7.86%
Myanmar / Thailand	15.42%
Nepal / India	12.78%
Pakistan	5.79%
Philippines / Indonesia	6.72%
South Asia (zone)	0.03%
Sri Lanka	2.26%
Vietnam	3.03%

### Central and South America

**14,5 million euros**

Bolivia	4.97%
Colombia	51.78%
Cuba	2.93%
Haiti	27.77%
Peru	6.39%
Venezuela	6.16%

### North Africa and the Middle East

**46,9 million euros**

Jordan / Egypt / Palestinian territories / Lebanon	22.29%
Libya	3.73%
Morocco	3.14%
Tunisia	3.08%
Yemen / Iraq / Syria	67.76%

### Carried out at National level

**10,7 million euros**

Campaign to promote the inclusion of people with disabilities	10.44%
Fablife	1.24%
HI Institut	3.28%
International Campaign to Ban Landmines and EWIPA campaign	41.03%
Other programmes activities	44.01%

### Other programmes activities

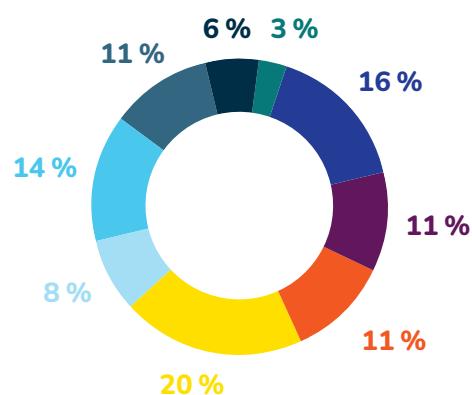
**0,1 million euros**

## Breakdown of the volume of social missions by sector of activity

Total social missions: **€208 million**

- Rehabilitation Services
- Other Protection and Risk Reduction Activities
- Armed violence reduction
- Health Services
- Advocacy & public mobilization
- Logistical platforms
- Other inclusive services
- Economic inclusion
- Inclusive education

N.B.: In the above tables and diagrams, calculated based on the Profit & Loss account by origin and use of funds (CROD), the costs directly linked to the coordination of social missions (including monitoring and support costs) are split between the programmes according to a calculation rule validated by HI's auditor.





# Federal network combined balance sheet

At 31st December 2022 in thousands EUR.

This table is based directly on HI's annual financial statements. As such, the figures have been rounded up.

<b>Assets</b>	<b>YEAR 2022</b>	<b>YEAR 2021</b>
Fixed assets <sup>1</sup>	18,772	18,129
Institutional donors <sup>2</sup>	226,462	160,996
Receivables received by legacies or donation <sup>2</sup>	4,725	2,485
Other inventories and receivables <sup>2</sup>	32,608	30,213
Cash disposal <sup>3</sup>	52,360	51,856
Exchange adjustment – assets	2,556	327
<b>Total assets</b>	<b>337,483</b>	<b>264,006</b>

<b>Liabilities</b>	<b>YEAR 2022</b>	<b>YEAR 2021</b>
Own funds <sup>4</sup>	47,694	46,438
Deferred funds related to bequests or donations	6,881	5,367
Designated funds <sup>5</sup>	4,601	782
Provisions <sup>6</sup>	6,976	3,521
Debts of legacies and donations <sup>7</sup>	2,002	1,717
Institutional donors <sup>7</sup>	11,422	8,329
Current liabilities <sup>7</sup>	29,604	28,182
Deferred income related to institutional fundings <sup>8</sup>	225,688	168,871
Unrealised exchange gains	2,615	799
<b>Total liabilities</b>	<b>337,483</b>	<b>264,006</b>

As of 1 January 2020, all legacies and donations are recorded as assets and liabilities in the specific accounts from the date of acceptance by the Board of Directors. As soon as a funding contract (awarded by public and private institutional donors) is signed, the entire subsidy is recognised as income, with a corresponding receivable from the donor on the assets side of the balance sheet. At the close of the accounts, the income is adjusted to the expenses incurred during the financial year: the portion of the grant relating to future financial years is entered at the close of the financial year in a “Deferred income from donors” account. The receivable from the donor is adjusted during the year on the basis of the donor’s payments.

- 1- **Fixed assets:** buildings, vehicles, computer hardware, and so on, as well at head-office as on the field.
- 2- **Current assets:** inventories of raw materials / client receivables and related accounts, and institutional donors.
- 3- **Cash disposal:** cash immediately available for the organisation’s needs. Part of these funds is placed without risk to financial investments.
- 4- **Own funds (new name of associative funds):** security funds constituted since the creation of the association. They are integrated in the treasury and allow hi to finance its actions while waiting for the institutional donors funds.
- 5- **Designated funds on restricted donations:** funds restricted to specific projects and not used during the period
- 6- **Provisions for risks and charges:** provisions to cover current disputes or possible risks on funding contracts
- 7- **Debts:** amounts due to suppliers, social security funds and funds advanced by institutional donors and not used during the year.
- 8- **Deferred income related to institutional fundings:** amount of institutional financing acquired but not yet used during the year.

## Part 5 | Financial report

# Federation

The eight national associations that form the federal network entrust the Federation with exclusive responsibility for the implementation of international aid projects, advocacy and political initiatives at the international level, the preparation of the medium-term strategy and the development of common policies and operating procedures.

### HI Federation of balance sheet

At 31st December 2022 in thousands EUR.  
This table is based directly on HI's annual financial statements. As such, the figures have been rounded up.

## Assets

	YEAR 2022	YEAR 2021
Fixed assets <sup>1</sup>	13,869	13,289
Institutional donors <sup>2</sup>	108,649	92,189
Other inventories and receivables <sup>2</sup>	43,533	42,445
Cash disposal <sup>3</sup>	27,124	24,092
<b>Total assets</b>	<b>193,175</b>	<b>172,015</b>

## Liabilities

	YEAR 2022	YEAR 2021
Own funds <sup>4</sup>	38,244	37,337
Provisions for risks and charges <sup>5</sup>	6,939	3,431
Designated funds on restricted donations <sup>6</sup>	3,312	712
Donor debts <sup>7</sup>	4,080	4,701
Other debts <sup>7</sup>	140,600	125,834
<b>Total liabilities</b>	<b>193,175</b>	<b>172,015</b>

- Fixed assets:** buildings, vehicles, computer hardware, and so on, as well as at head-office as on the field.
- Current assets:** inventories of raw materials / client receivables and related accounts, and funding organisations.
- Cash disposal:** Cash at bank and in hand. Part of this disposal is placed in SICAV, without-risk financial investments.

- Own funds:** security funds created at the creation of the Association. They are integrated in the treasury and allow to finance the actions while waiting for the institutional donors funds.
- Provisions for risks and charges:** provisions to cover current disputes or possible risks on funding contracts.

- Designated funds on restricted donations:** allocated funds to specific projects and not used during the period
- Debts:** include suppliers and other liabilities like tax and social liabilities, as well as funds received from funding organisations but not used during the period.

# HI Federation income statement

At 31<sup>st</sup> December 2022 in thousands EUR.  
This table is based directly on HI's annual financial statements. As such, the figures have been rounded up.

	YEAR 2022	YEAR 2021
<b>OPERATING INCOME</b>		
Sales of goods and services	2,163	1,619
Income from third party funders	221,084	193,447
Reversals of depreciation, impairment, provisions and expenses transfers	1,331	4,109
Use of dedicated funds	382	957
Stocked production	-27	-
Capitalized production	295	172
Other products	1,435	2,197
<b>TOTAL I</b>	<b>226,663</b>	<b>202,501</b>
Purchase of raw materials, goods and other supplies	-	-
Change of raw materials inventories	-	100
Other purchases and external charges	61,031	51,982
Financial aid paid by the entity	56,071	50,297
Taxes and similar payments	5,468	2,603
Wages and salaries	74,921	69,008
Social security charges	16,690	15,149
Depreciation and amortisation	2,850	2,229
Allocation to provisions	4,839	1,100
Dedicated funds carried forward	2,982	423
Other expenses	735	485
<b>TOTAL II</b>	<b>225,587</b>	<b>193,376</b>
<b>1, OPERATING RESULT (I-II)<sup>1</sup></b>	<b>1,076</b>	<b>9,125</b>
FINANCIAL PRODUCTS (III)	1,059	1,077
FINANCIAL EXPENSES (IV)	1,645	1,069
<b>2, FINANCIAL RESULT (III-IV)<sup>2</sup></b>	<b>-586</b>	<b>8</b>
<b>3, CURRENT INCOME BEFORE TAXES (I-II+III-IV)</b>	<b>490</b>	<b>9,133</b>
PRODUCTS EXCEPTIONAL (V)	829	189
CHARGES EXCEPTIONAL (VI)	608	378
<b>4, EXCEPTIONAL RESULT (V-VI)<sup>3</sup></b>	<b>221</b>	<b>-189</b>
INCOME TAX (VII) <sup>4</sup>	0	0
<b>TOTAL INCOME (I+III+V)</b>	<b>228,551</b>	<b>203,767</b>
<b>TOTAL EXPENSES (II+IV+VI+VII)</b>	<b>227,840</b>	<b>194,823</b>
<b>SURPLUS OR DEFICIT</b>	<b>711</b>	<b>8,944</b>

1. **Operating income and expenses:** purchases, overheads, wages, taxes, depreciations and provisions for expenses, donations and fundings for income.

2. **Financial income and expenses:** loans, investments and exchange gaps.

3. **Exceptional income and expenses:** assets transfer, penalties.

4. **Income taxes:** taxes on financial operations.

# Handicap International — Humanity & Inclusion network 2022 annual report

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The programmes and National Associations operate under the names “Humanity & Inclusion”, “Humanité & Inclusion” or “Handicap International” depending on the country.

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