

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

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

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

Fédération Handicap International

Year ended December 31, 2017

Statutory auditor's report on the combined financial statements

ERNST & YOUNG et Autres

Fédération Handicap International

Year ended December 31, 2017

Statutory auditor's report on the combined financial statements

To the Annual General Meeting of Fédération Handicap International,

Opinion

In compliance with the engagement entrusted to us by your Annual General Meeting, we have audited the accompanying combined financial statements of Fédération Handicap International for the year ended December 31, 2017.

In our opinion, the combined financial statements give a true and fair view of the assets and liabilities and of the financial position of the Association as at December 31, 2017 and of the results of its operations for the year then ended in accordance with French accounting principles.

Basis for Opinion

■ Audit Framework

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

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

■ Independence

We conducted our audit engagement in compliance with independence rules applicable to us, for the period from January 1, 2017 to the date of our report and specifically we did not provide any prohibited non-audit services referred to in the French Code of Ethics (*Code de déontologie*) for statutory auditors.

Emphasis of Matter

We would draw attention to the matter described in paragraph « Change in accounting method » of the note « Accounting principles and valuation methods » to the combined financial statements relating to the change in accounting method following the application of regulation ANC 2015-05 of July 2, 2015 relating to toward financial instruments and hedge accounting. Our opinion is not modified in respect of this matter.

Justification of Assessments

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

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

- ▶ As part of our assessment of the accounting principles followed by your Association, we have verified that the information contained in the terms and conditions applied to prepare the annual use-of-funds statement described in Note "Accounting rules and methods applicable to the use-of-funds statement" to the combined financial statements is correct, that such terms and conditions comply with the preparation bases described in the Notes to the combined financial statements and that they were correctly applied.
- ▶ A large proportion of the charges are incurred in the various countries in which the Association operates and are recorded in the decentralized accounting records of each program. These accounting records are centralized at head office in the Association's accounts and are supervised in the conditions described in your Association 's control procedures. We verified the proper application of this system as at December 31, 2017.

Verification of the Information Pertaining to the Group Presented in the Management Report

As required by law we have also verified in accordance with professional standards applicable in France the information pertaining to the Group presented in the Board of Directors' management report.

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

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

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

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

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

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

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

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

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

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

- ▶ Obtains sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the combination to express an opinion on the combined financial statements. The statutory auditor is responsible for the direction, supervision and performance of the audit of the combined financial statements and for the opinion expressed on these combined financial statements.

Lyon, May 30, 2018

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

Lionel Denjean

FEDERAL NETWORK HANDICAP INTERNATIONAL

Annual financial statements as at December 31, 2017



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Balance Sheet - Assets

Headings	Gross	Dépréciation	31/12/2017	31/12/2016
Intangible fixed assets				
Concessions, patents and similar rights	1.932.672	1.373.957	558.715	224.894
Goodwill	12.958		12.958	12.958
Other intangible fixed assets				
Fixed assets in progress	66.968		66.968	
Payments on account				
Tangible fixed assets				
Land	1.400.000		1.400.000	1.400.000
Buildings	7.451.894	1.738.322	5.713.571	6.084.986
Technical equipment, machinery and tooling	1.712.107	1.080.044	632.063	398.645
Other tangible fixed assets	11.828.374	6.601.644	5.226.729	5.055.036
Fixed assets in progress	307.708		307.708	40.055
Payments on account	75.885		75.885	19.179
Financial fixed assets				
Investments assets				
Other investments	100.150		100.150	150
Invest. & amounts due from related receivables				
Capitalised securities				
Other capitalised securities	500		500	500
Loans				
Other financial fixed assets	673.265		673.265	579.820
Fixed assets	25.562.481	10.793.968	14.768.513	13.816.223
Inventories of raw materials	625.125	2.341	622.784	704.489
Inventories				
Inventories and work in progress				
Inventories of end products	20.089	4.044	16.045	
Inventories of goods	2.018		2.018	2.304
Payments on account on orders	914.593		914.593	464.377
Client receivables and related accounts	1.313.547	22.739	1.290.808	1.110.514
Other receivables	9.293.865		9.293.865	5.248.679
Institutional donor	17.122.391		17.122.391	9.672.308
Mission advances	9.721.844		9.721.844	9.315.357
Marketable securities	4.006.907		4.006.907	4.121.907
Cash at bank and in hand	29.119.119		29.119.119	30.199.175
Prepayments	1.140.134		1.140.134	1.166.757
Current assets	73.279.633	29.124	73.250.508	62.005.868
Premium on redemption of bonds				
Unrealised exchange losses	191.250		191.250	160.359
TOTAL ASSETS	99.033.364	10.823.092	88.210.271	75.982.449

Balance Sheet - Capital, reserves and liabilities

Headings	31/12/2017	31/12/2016
Funding capital without right recovery		
Funding capital with right of recovery		
General reserve	6.098	6.098
Restricted reserves	27.697.462	28.546.356
Other reserves	275.829	306.476
Retained net income	2.982.974	3.278.726
Net income for the period	(1.495.772)	(1.223.303)
Investments grants	2.721.135	1.699.171
Provisions required by law		
Capital and reserves	32.187.726	32.613.524
Funds allocated to social missions	595.594	543.787
Restricted funds	595.594	543.787
Provisions for risks	2.299.613	1.668.547
Provisions for charges	894.843	887.566
Provisions for risks and charges	3.194.456	2.556.113
Loans and debt with banks and credit institutions	5.171.061	8.359.640
Misc. loans and financial liabilities	14.246	14.246
Payments on account received on orders in progress		
Suppliers and trade payables	4.225.046	4.265.926
Tax and social security liabilities	6.021.149	5.876.913
Debt on fixed assets and attached accounts	378.612	103.219
Other liabilities	7.848.156	3.793.544
Institutional donor	28.121.104	17.615.150
Accruals and deferred income	246.714	126.824
Current liabilities	52.026.088	40.155.461
Unrealised exchange gains	206.407	113.565
TOTAL LIABILITIES	88.210.271	75.982.449

Comparative income statement

Headings	National	International	31/12/2017	31/12/2016
Donations, legacies and solidarity	53.917.866		53.917.866	52.558.156
Funding from public sources (grants)	61.673.720	41.926.131	103.599.850	82.160.509
Private institutional funding	9.678.360		9.678.360	5.943.072
Total contributions and grants	125.269.946	41.926.131	167.196.076	140.661.737
Own stock production			15.848	(67.441)
Own production capitalised			9.608	
Operating grants			189.090	189.790
Write back of provisions and depreciation, transfer of charges			862.333	289.290
Other operating income			7.735.206	5.733.329
Operating income			176.008.161	146.806.704
Purchase of goods (including custom duties)				
Changes in inventory				
Purchase of raw materials and other supplies (incl. customs duties)			1.139.856	1.165.405
Changes in inventory			82.588	(186.549)
Other purchases and external expenses			61.134.492	58.025.437
Taxes and similar expenses			1.625.845	1.891.416
Wages, salaries			56.678.985	51.100.330
Social security charges			16.246.012	14.353.935
Fixed asset depreciation			2.035.563	1.860.964
Provisions on current assets			6.439	19.738
Provisions for risks and charges			1.484.627	504.272
Other operating expenses			34.583.395	19.977.791
Operating expenses			175.017.804	148.712.739
Net operating income / expense			990.357	(1.906.035)
Financial income from investments				
Income from other investments securities and from receivables related to fixed assets			262	
Other financial interest			85.041	130.679
Write back of provisions, transfer of charges				447.629
Exchange gains			92.325	1.037.885
Net income on sale of marketable securities				
Financial income			177.628	1.616.193
Provision			0	160.359
Interest and assimilated expenses			353.923	257.778
Loss on exchange rates			1.927.767	1.272.735
Net cost on sale of marketable securities				
Financial expenses			2.281.690	1.690.872
Net financial income / expense			(2.104.062)	(74.679)
Income before tax			(1.113.704)	(1.980.714)

COMPARATIVE INCOME STATEMENT (CONT.)

<i>Headings</i>	<i>31/12/2017</i>	<i>31/12/2016</i>
Exceptional income from ordinary operations	43.593	44.990
Exceptional income from capital transactions	78.495	814.547
Write back of provisions and transfer of charges		384.000
Exceptional income	122.088	1.243.537
Exceptional expenses from ordinary operations	105.733	759.071
Exceptional expenses from capital transactions	75.943	28.397
exceptional increase in provisions and depreciation		20.470
Exceptional expenses	181.676	807.938
Net exceptional income / expense	-59.588	435.600
+ Carry over of restricted funds not used from previous years	543.787	1.191.028
- commitments on restricted funds	595.594	543.787
Income taxes	270.671	325.430
Total income	176.851.664	150.857.462
Total expense	178.347.435	152.080.766
Net income	-1.495.772	-1.223.303

VALUATION OF CONTRIBUTIONS IN KIND

	2017	2016	Variation
Assistance in Kind	278.124	10.194	267.930
Goods and services provided free of charge	2.566.555	1.859.394	707.161
Volunteers	60.123	94.565	-34.442
Expenditure	2.904.801	1.964.153	940.648

	2017	2016	Variation
Funding from public sources (grants)			
Private institutional funding	1.749.236	1.249.164	500.072
Others Contributions in Kind	1.155.565	714.989	440.576
Incoming resources	2.904.801	1.964.153	940.648

Presentation of the Handicap International Network

AN INTERNATIONAL AID MISSION

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

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

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

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

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

Handicap International Federal Network

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

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

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

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

Each member association is represented within the Federation's General Assembly which elects the federal Board of Trustees. As the founder member, the French Association occupies a preponderant position in the Federation's governance.

This federal network enables Handicap International to develop and diversify:

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

The Handicap International movement becomes Humanity & Inclusion

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

Our vision

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

Our mission

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

The way it works

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

The beneficiaries

In 57 countries, HI works with populations exposed to the risk of disease, violence or incapacitating accidents. It works with vulnerable populations and in particular people with disabilities and people living with chronic debilitating diseases. It works with refugees and disaster victims and with populations exposed to the danger of weapons, munitions or explosive ordinance.

Our Values

Humanity

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

Inclusion

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

Commitment

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

Integrity

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

Significant accounting events during the financial year

SAS AGORA DIGITALE

On February 24, 2017, the HI Federation created with the S.A.S. Good Data a simplified joint stock company (SAS) with the corporate name AGORA DIGITALE.

The company's purpose, in France and abroad, is to develop a digital platform of free or paid services, including information, solutions, assistance, services and products, to assist people with disabilities or special needs and their entourage to improve their daily lives.

The head office is located at 138 avenues des frères lumières in Lyon 8e.

The company's share capital is set at the sum of two hundred fifty thousand (250,000) euros including two hundred thousand (200,000) euros for the HI Federation. Half of the capital was paid up, i.e. one hundred thousand (100,000) euros for the HI federation and paid on 24 February 2017.

SAS Agora Digitale has not yet been activated in 2017.

Loan

In November 2017, an early repayment of the loan for the purchase of the new premises of the Lyon federation was made in order to reduce its duration by 5 years.

Foreign exchange differences

The entry into force for financial years starting on or after 1 January 2017 of ANC regulation 2015-05 of 2 July 2015 relating to forward financial instruments has led to the reclassification to operating income of foreign exchange impacts relating to "trade" receivables and payables previously recognized in financial income (expense).

As regards the HI Federation, losses (including unrealized losses) and foreign exchange gains (including unrealized gains) not relating to cash accounts have thus been reclassified to operating income. No retroactive changes have been made such that this change in accounting method has a material impact on the presentation of the income statement.

HIZY.ORG :

In October 2017 the French National Association launched the digital platform HIZY.ORG. This ambitious and innovative project, carried out thanks to the privileged support of one of its partners, the APRIL Foundation, aims to bring together all those concerned by disability, illness or old age. Hizey offers information, experience sharing interfaces and specialized services through quality partnerships. The hizey.org platform was officially launched on October 6, 2017, on the occasion of National Caregivers' Day in France, and thus takes over from the paper magazine Décllic, the last issue of which was published in October 2017

Scope and method of combination of the financial statements

The following national associations are included in the combination:

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

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

The Handicap International national associations are international aid organisations.

Their object is as follows:

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

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

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

Combination consists of:

- Conversion of the financial statements

The exchange rate for the balance sheet is the « banque de France » on 31th December 2017.

The exchange rate for the income statement is the average annual InfoEuro rate on the 31th December 2017.

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

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

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

The Federation's mission

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

Member Associations' mission

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

Operational procedures

A reference handbook lays down the network's procedures on the arrangements for working together and on financial matters.

In particular, it specifies the rules and regulatory bodies that govern the allocation of financial resources raised by national associations (donations, public and private funding, etc.), and the Federation's implementation of the operational projects that they fund.

Accounting principles and valuation methods

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

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

In order to adhere to these principles, we have adjusted the €276 thousand investment grant built up by the Luxembourg National Association to fund the purchase of premises, since it had no identified grant as a basis.

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

- PCG 2014, Regulation ANC 2014-03 of 5 June 2014 approved by order of 8 September 2014 and amended by Regulation ANC 2015-06 of 23 November 2015,
- Adaptations provided for by regulation CRC 99-01 concerning the methods of drawing up the annual accounts of associations.

The combined accounts are stated in Euro.

The main methods used are as follows:

(a) Intangible assets

These comprise mainly software stated at acquisition or production cost.

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

Intangible assets include the HIZY project of the French National Association for an amount of €318K.

(b) Tangible assets

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

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

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

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

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

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

At end of December, 2017, the net book value of this category "building" is 5.4 M€ to Handicap International Network.

The renovation works linked to the purchase of the building are also integrated into tangible fixed assets for the amount of M€3.2. These works have been financed by a bank loan of €3.2 million. 74 % of this amount is integrated into the category "fixtures & fittings costs" for 2.36 M€ with a net book value of €1.89 M at the end of December, 2017

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

(c) Financial fixed assets

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

- Handicap International's Head Office for an amount of €122K
- Handicap International's programmes abroad for the amount of €547K.

(d) Inventory

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

The inventory is mainly made of an emergency kits' inventory of €465K in 2017.

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

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

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

(e) Receivables and payables

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

Receivables are stated at face value.

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

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

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

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

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

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

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

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

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

A provision for risks is raised against unrealized currency translation losses

(f) Funding

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

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

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

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

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

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

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

(g) Investment grants

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

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

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

(h) Restricted Funds

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

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

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

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

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

Otherwise, the funds are repayable to the institutional donor.

(i) Tax treatment

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

However, following tax directives that appeared in 1998 and following the study carried out by the French tax authorities on the activities carried out by the French national association, some of its ancillary income has been liable to tax on commercial profits from the 2000 financial year. Tax on these taxable profits is recorded as an expense and amounts to €252.911 in 2017.

On the other side, the Federation is subject to furniture capital income for an amount of €18.236 in 2017.

(j) Valuation of donations in kind

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

These contributions totalled €2.904.801 for the financial year.

Contributions for poster campaigns and public relations expenses (radio and TV adverts), provided free of charge to the organisation and not recorded in the accounts, and amounted to €1.749236.

The amount of valuations still linked to poster campaigns but not valued in our accounts amounts to €1.380.513 (no invoices).

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

(k) Legacies receivable

The total of recorded legacies are those which are effectively cashed at the year end, whether €6.034.134.

The total of legacies accepted and authorised but not received at the year-end was €3.489.864 for the National Association France.

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

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(l) Provisions for risks and charges

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

(m) Off-balance sheet commitments

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

▪ Commitments given:

- The estimate of accrued employee-related liabilities for local staff termination payment entitlements in programs at the balance sheet date to the federation Handicap International (Lyon), which will become payable if the programs are closed down, comes to € 3.906 K.
- Following the constant depreciation of the us dollar during the first semester 2017, Hi decided to secure part of its us dollar needs for 2018 by guaranteeing the exchange rate. For this reason, in August 2017, we bought a total amount of 3,695,500 dollars by forward contracts (with both fixed and flexible maturity dates between January 2nd and December 15th, 2018). We concluded operations for a total of 2,400,000 dollars against euros and 1,295,200 dollars against pounds.
- Retirement provision entitlements for employees serving at head office at the year-end were estimated at K€301 for the Federation and K€47 for Handicap International France. This commitment has not been recognised in the form of a provision.

The assumptions used for calculating it are as follows:

• **economic assumptions**

- voluntary departures
- discount rate: 1.5%
- annual salary increases: 1%
- employer social security contributions: 45%
- age on retirement:
 - a. for employees aged 45 or under, retirement age is 67
 - b. for employees aged over 45, retirement age is 62

• **demographic assumptions**

- staff turnover rate:
 - a. For employees aged under 50, the average turnover rates by staff category is used.
 - b. For employees aged 50 or over, a 0% staff turnover rate is used.

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

- Commitments received:

- Handicap International France: Demand guarantee received from LCL, for €194 834, covering premises in Paris.
- Loan for the purchase of the building: the repayment is guaranteed by the following securities taken by separate deeds:
 - Security provided by the Département of the Rhône at 50%
 - Security provided by the City of Lyon at 50%

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

(n) Change in accounting method

The entry into force for financial years starting on or after 1 January 2017 of ANC regulation 2015-05 of 2 July 2015 relating to forward financial instruments has led to the reclassification to operating income of foreign exchange impacts relating to "trade" receivables and payables previously recognized in financial income (expense).

As regards the HI Federation, losses (including unrealized losses) and foreign exchange gains (including unrealized gains) not relating to cash accounts have thus been reclassified to operating income. No retroactive changes have been made such that this change in accounting method has a material impact on the presentation of the income statement.

In order to ensure the reading of the financial statements, the table below summaries the accounting presentation of foreign exchange gains and losses at 31 December 2017 and at 31 December 2016 between the operating result and the financial result:

	Exchange losses			Exchange gains		
	2016	2017	Variation	2016	2017	Variation
Operating income	602.254	1.801.372	1.199.118	614.018	1.091.743	477.725
Dont Ecarts Latents	160.359	191.250	30.891	447.629	160.359	- 287.270
Financial income	830.840	1.927.767	1.096.927	871.496	92.325	- 779.171

Appendice

FIXED ASSETS

<i>Headings</i>	<i>Begin. of the year</i>	<i>Contribution ANB/COB</i>	<i>Acquisitions</i>
Other intangible fixed assets	1.664.740		490.209
Intangible fixed assets in progress	1.400.000		
Buildings on lease land	7.451.894		
Tech. installations, industrial machinery	1.359.719		469.877
General installations, fitting and misc.	3.006.456		14.574
Transport equipment	5.239.108		1.259.473
Office and computer equipment and furniture	2.209.425		163.793
Other tangible fixed assets	621.721		150.474
Tangible fixed assets in progress	40.055		432.359
Payments on account	19.179		290.919
TANGIBLE FIXED ASSETS	21.347.557		2.781.469
Shareholding investments			
Other shareholding investments	650		100.000
Other long term investments loans and other financial fixed assets	579.820		255.864
FINANCIAL FIXED ASSETS	580.470		355.864
GENERAL TOTAL	23.592.767		3.627.542

<i>Headings</i>	<i>Disposals by transfer</i>	<i>Transfer, obsolesc.</i>	<i>Gross at year-end</i>	<i>Legal reevaluations</i>
Other intangible fixed assets		142.351	2.012.598	
Buildings on lease land			1.400.000	
			7.451.894	
Tech. installations, industrial machinery		117.489	1.712.107	
General installations, fitting and misc.		4.143	3.016.887	
Transport equipment		669.435	5.829.146	
Office and computer equipment and furniture		132.316	2.240.902	
Other tangible fixed assets		30.757	741.438	
Tangible fixed assets in progress	164.705		307.708	
Payments on account	234.214		75.885	
TANGIBLE FIXED ASSETS	398.919	954.140	22.775.967	
Shareholding investments				
Other shareholding investments		0	100.650	
Other long term investments Loans and other financial fixed assets		162.419	673.265	
Financial fixed assets		162.419	773.915	
GENERAL TOTAL	398.919	1.258.909	25.562.481	

DEPRECIATION

<i>Headings</i>	<i>Begin. of year</i>	<i>Increase in prov.</i>	<i>Write back of Prov.</i>	<i>Provisions at year-end</i>
Other intangible fixed assets	1.426.888	89.420	142.351	1.373.957
Land				
Building on owned ground				
Building on lease land	1.366.908	371.415		1.738.322
Buildings, general installations				
Technical instal. and industry machinery	961.074	236.462	117.492	1.080.044
General installations, fitting and misc.	668.049	164.998		833.047
Transport equipment	3.672.084	753.048	605.204	3.819.928
Office and computer equipment, furniture	1.259.395	325.432	130.345	1.454.482
Other tangible fixed assets	422.147	93.887	21.846	494.188
TOTAL TANGIBLE FIXED ASSETS	8.349.657	1.945.241	874.887	9.420.011
OVERALL TOTAL	9.776.544	2.034.661	1.017.238	10.793.968

Provisions recorded in the balance sheet

Headings	<i>Begin of the year</i>	<i>Increase in provisions</i>	<i>Write back of provisions</i>	<i>Provisions at year-end</i>
Provisions for litigation				
Provisions for guarantees given to clients				
Provisions for forward market losses				
Provisions for fines and penalties				
Provisions for exchange rate losses	160.359	191.250	160.359	191.251
Provisions for pensions and similar obligations				
Tax provisions				
Provisions for renewal of fixed assets				
Provisions for major repairs				
Prov. for social security contrib. and tax				
Other provisions for risk and charges	2.395.754	1.293.377	685.926	3.003.206
Provisions for risks and charges	2.556.113	1.484.627	846.285	3.194.456
Provisions on intangible fixed assets				
Provisions on tangible fixed assets				
Provisions on equity method investments				
Provisions on investments in affiliates				
Provisions on other financial fixed assets				
Provisions on inventories and work in progress	6.582		197	6.385
Provisions on customer receivables	32.151	6.439	15.851	22.739
Provisions on other receivables				
Provisions for impairments	38.733	6.439	16.048	29.124
General total	2.594.846	1.491.066	862.333	3.223.581
Including increases and write backs				
Ordinary		1.491.067	862.333	
Financial		0		
Exceptional				

CHANGES IN CAPITAL AND RESERVES

FEDERATION FUNDS	At year-beginning	Increase	Reduction	At year-end
Associative project	28.546.356		848.894	27.697.462
General reserve	6.098			6.098
Other reserves	306.476		30.648	275.828
Retained net income	3.278.726		295.752	2.982.974
Net income for the period	-1.223.303	-1.495.772	-1.223.303	-1.495.772
TOTAL CAPITAL AND RESERVES	30.914.352	-1.495.772	-48.010	29.466.590
Investment grants	1.699.171	1.077.678	55.715	2.721.135
TOTAL FEDERATION FUNDS	32.613.524	-418.093	7.705	32.187.726

CHANGES IN INVESTMENT GRANTS

	At year-beginning	Increase	Reduction	At year-end
Mission grants	5.613.565	2.220.258	627.789	7.206.034
Other grants				
TOTAL GRANTS	5.613.565	2.220.258	627.789	7.206.034
(-) Share transferred to Income Statement	3.914.392	1.142.580	572.074	4.484.898
NET GRANTS	1.699.171	1.077.678	55.715	2.721.134

CHANGES IN RESTRICTED FUNDS

	At year-beginning	Increase	Reduction	At year-end
Nepal	488.944	202.178	488.944	202.178
Vietnam	26.730		26.730	
Maroc	21.000		21.000	
Madagascar		19.468		19.468
Cambodge		8.937		8.937
Kenya	7.112	320.011	7.112	320.011
Project Hizy		45.000		45.000
TOTAL RESTRICTED FUNDS	543.787	595.594	543.787	595.594

Receivables and payables statement

<i>Receivables statement</i>	<i>Total</i>	<i>Up to 1 year</i>	<i>Over 1 year</i>
Investment & amounts from related receivables			
Loans			
Other financial fixed assets	673.765	5.000	668.765
Bad or disputed debts	18.690	18.690	
Other customer receivables	1.294.857	1.294.857	
Institutional donor	17.122.391	17.122.391	
Staff and related accounts	57.268	57.268	
Social security and other social organisations			
Government - Income taxes	49.031	49.031	
Government - Value added tax			
Government - Taxes, levies and dues			
Government- Others	322.000	322.000	
Group and affiliate organisations	1.344	1.344	
Sundry Debtors	19.500.658	19.500.658	
Prepaid expenses	1.140.134	1.140.134	
General total	40.180.139	39.511.374	668.765

<i>Payables statement</i>	<i>Total</i>	<i>Up to 1 year</i>	<i>1 year to 5 years</i>	<i>Over 5 years</i>
Convertible bond loans				
Other bond loans				
Borrowings up to one year at outset				
Borrowings over one year at outset	5.135.488	903.768	3.882.064	349.656
Misc. loans and financial liabilities	49.819	49.819		
Suppliers and related accounts	4.225.046	4.225.046		
Staff and related accounts	2.706.282	2.706.282		
Social security and other social organisations	2.964.018	2.964.018		
Government - Income taxes				
Government - Value added tax	86.531	86.531		
Government - Guarantees				
Government - taxes, levies and dues	264.318	264.318		
Institutional donor	378.612	378.612		
Group and affiliate organisations	3.369	3.369		
Other liabilities	7.844.787	7.844.787		
Stock lending liabilities	28.121.104	28.121.104		
Accrual and deferred income	246.714	246.714		
General Total	52.026.089	47.794.369	3.882.064	349.656
Loans subscribed during the financial year				
Loans paid-off during the financial year	3.170.883			

ACCRUED EXPENSES

AMOUNT OF ACCRUED EXPENSES IN THE FOLOWING BALANCE SHEET ITEMS	Amount
Loans and debts with banks and credit institutions	35.573
Misc. loans and financial liabilities	
Suppliers and trade payables	1.212.173
Clients, credit notes to be made out	10.036
Tax and social liabilities	3.399.075
Debts on fixed assets and related accounts	233.662
Liquid assets, accrued expenses	
Other liabilities	6.218.862
GENERAL TOTAL	11.109.381

PREPAYMENTS AND DEFERRED INCOME

HEADINGS	Expenses	Income
Prepayments and deferred income	1.140.134	246.714

ACCRUED INCOME

HEADINGS	Amount
Suppliers – credit notes to be received	29.415
Clients – to be invoiced	104.401
Tax and social liabilities	
Interest receivable to receive	46.412
Other accrued income	1.013.851
GENERAL TOTAL	1.194.079

FINANCIAL INCOME AND EXPENDITURE

FINANCIAL EXPENSES	31/12/2017	31/12/2016
Increase in provisions and depreciation		
- Provisions for impairment of investment receivables		
- Provisions for financial risks and charges		160.359
- Provisions for depreciation of on financial fixed assets		
- Loss on receivables linked to investment		
Interest and similar expenses		
- Interest on borrowing	347.651	256.881
- Bank interest	6.272	897
- Loss on affiliate receivables		
Exchange losses	1.927.767	1.272.735
Net expense of marketable securities disposals		
TOTAL	2.281.690	1.690.872

FINANCIAL INCOME	31/12/2017	31/12/2016
Income from other financial fixed assets		
- Interest on bank accounts	85.041	130.679
- Income from investment securities	262	
- Income from loans		
Reversal of provisions and transfer of charges		
- Reversal of provisions for financial risks and charges		447.629
- Reversal of provisions for impairment on marketable securities		
- Reversal of provisions for impairment on financial fixed assets		
Exchange gains	92.325	1.037.885
Net proceeds of sale of marketable securities		
TOTAL	177.628	1.616.193

EXCEPTIONAL INCOME AND EXPENDITURE

EXCEPTIONAL EXPENSES	31/12/2017	31/12/2016
On ordinary operations		
- Funding brought forward from previous years	53.281	158.629
- Transfer to HIB		
- Other exceptional expenses on ordinary operations	52.452	600.442
- Irrecoverable receivables		
- Exceptional charges on restructuring		
On capital transactions :		
- Net book value of asset disposals	75.943	28.397
Provisions for exceptional risks and charges		20.470
TOTAL	181.676	807.938

EXCEPTIONAL INCOME	31/12/2017	31/12/2016
On ordinary operations :		
- Funding brought forward from previous years	1.637	1.400
- Income brought forward from previous years		
- Other exceptional income on ordinary operations	41.957	43.590
On capital transactions :		
- Proceed on disposal of fixed assets	78.495	814.547
- Investment grants transferred to Income statement		
Write back on provisions for exceptional risks and charges		384.000
TOTAL	122.088	1.243.537

DISTRIBUTION OF ASSOCIATION 'S STAFF - HI FEDERAL NETWORK
2017

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

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

Average number of employees	2017
Head Office staff :	415,3
Handicap International head office salaried staff	408,8
International salaried staff assigned to head office	6,5
Missions staff :	344,8
Volunteers assigned to programmes	11,2
Salaried staff assigned to programmes	38,2
International salaried staff assigned to programmes	295,5
TOTAL	760,1

These staff averages are calculated in equivalent full time rate

**Statement of utilisation
of funds**

RESEAU FEDERAL HANDICAP INTERN.

Annual financial statements as at december 31

2017 31

RESEAU FEDERAL HANDICAP INTERN.

Annual financial statements as at december 31

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HI NETWORK

in thousands EUR

Statement of Utilisation of Funds - 2017

USES OF FUNDS	Current Year uses = income statement (1)	Allocation by use of resources raised from the public in the current year (3)	RESOURCES	Resources raised in the current year = income statement (2)	Record of resources raised from the public and used in the current year (4)
			NON-DESIGNATED, UNUSED RESOURCES RAISED FROM THE PUBLIC IN PREVIOUS PERIODS BROUGHT FORWARD AT THE START OF THE PERIOD		15.543,8
1- SOCIAL MISSIONS			1- RESOURCES RAISED FROM THE GENERAL PUBLIC		56.135,1
1.1. Carried out at national level	145.240,1	36.462,5	1.1. Donations and legacies received	50.335,9	50.335,9
	7.500,5	5.509,2	- Non-restricted lifetime donations	38.697,3	
			- Restricted lifetime donations	5.604,4	
			- Non-restricted legacies and other donations	5.840,7	
			- Restricted legacies and other donations	193,4	
1.2. Carried out abroad	137.739,6	30.953,2	1.2. Other income raised by public appeal	5.799,2	5.799,2
2- FUNDRAISING EXPENSES					
2.1. Fundraising expenses - general public	18.856,8	18.727,0			
2.2. &	17.367,2				
2.3. Fundraising expenses - other private funds	1.489,7				
3- ADMINISTRATIVE COSTS					
	11.912,2	1.509,1	2- OTHER PRIVATE FUNDS	12.267,2	
			3- GRANTS AND OTHER PUBLIC SUBSIDIES	104.821,1	
			4- OTHER INCOME	2.222,2	
1- TOTAL USES FOR THE PERIOD RECOGNISED THROUGH THE INCOME STATEMENT	176.009,1	56.698,6	1- TOTAL CURRENT PERIOD INCOMING RESOURCES RECORDED THROUGH THE INCOME STATEMENT	175.445,5	
II- CHARGES TO PROVISIONS	1.742,8		II- PROVISIONS WRITTEN BACK	862,3	
III- COMMITMENTS TO BE FULFILLED FROM DESIGNATED RESOURCES	595,6		III- UNUTILISED PRIOR PERIOD DESIGNATED RESOURCES BROUGHT FORWARD	543,8	
			IV- CHANGE IN DEDICATED FUNDS RAISED FROM THE PUBLIC (see schedule of restricted funds)		-51,8
IV- RESOURCES SURPLUS FOR THE PERIOD			V- RESOURCES DEFICIT FOR THE PERIOD	1.495,8	
V - OVERALL TOTAL	178.347,4		VI - OVERALL TOTAL	178.347,4	71.627,1
V- Proportion of gross fixed assets for the period financed from resources raised from the general public		3.725,6			
VI- Reversal of amortisation charges on fixed assets financed from resources raised from the general public since adoption of the new regulations		-963,4			
VI- Reversal of amortisation charges on fixed assets financed from resources raised from the general public since adoption of the new regulations		59.460,8	VI- Total uses financed by resources raised from the general public		-59.460,8
			BALANCE OF RESOURCES RAISED FROM THE GENERAL PUBLIC NOT USED AND NOT DESIGNATED AT THE PERIOD END		12.166,2
VALUATION OF DONATIONS IN KIND					
Social missions work	688,9		Voluntary work	41,4	
Fundraising expenses	1.774,0		Services gifted	2.585,3	
Administrative costs and other expenses	441,9		Goods gifted	278,1	
Total	2.904,8		Total	2.904,8	

2017- HI NETWORK

Valuation of Contributions in kind (in thousand euros)

USES - VALUATION OF CONTRIBUTION IN KIND	2017	2016
SOCIAL MISSIONS	688,9	350,9
Carried out abroad	43,1	36,3
Operational spending	43,1	3,5
Contributions in kind	11,2	3,5
Voluntary staff	31,9	0,0
Human resources and technical support	0,0	32,8
Voluntary staff	0,0	32,8
Carried out at National level	645,8	314,6
Contributions in kind	16,1	63,8
Free rental of material/vehicles	6,3	1,0
Free services contributions	623,4	247,7
Voluntary staff	0,0	2,0
Free staff secondment	0,0	0,0
FUNDRAISING EXPENSES	1.774,0	1.375,1
Costs of fundraising to the general public	1.739,4	1.309,9
Fund-raising costs	12,8	51,7
Free services contributions	0,0	0,0
Voluntary staff	12,8	51,7
Costs incurred by other types of appeal	1.726,6	1.258,2
Contributions in kind	250,8	55,3
Free services contributions	1.474,0	1.195,3
Free rental of material/vehicles	0,0	0,0
Voluntary staff	1,8	7,6
Fund raising expenses - for grants and other public subsidies	34,6	65,2
Free services contributions	34,6	65,2
Free staff secondment	0,0	0,0
Free rental of material/vehicles	0,0	0,0
ADMINISTRATIVE COSTS	441,9	238,2
Information and communication costs	110,1	149,9
Free services contributions	105,9	143,1
Voluntary staff	4,1	6,8
General services and overheads	331,8	88,2
Contributions in kind	0,0	61,2
Free services contributions	322,3	18,2
Voluntary staff	9,5	8,8
TOTAL USES	2.904,8	1.964,2
		0,0
REVENUES - VALUATION OF CONTRIBUTIONS IN KIND	2017	2016
Voluntary contributions in kind	1.155,6	715,0
Voluntary gift	0,0	0,0
Voluntary contributions - public organizations	0,0	0,0
Voluntary contributions - private organizations	1.749,2	1.249,2
TOTAL FUNDS	2.904,8	1.964,2

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

The HI Federation is an international aid agency founded in France, in September 2009, with a French 1901 law constitution.

The Handicap International movement becomes Humanity & Inclusion

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

Our vision

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

Our mission

HI is an independent and impartial aid 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.

The way it works

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

The beneficiaries

In 57 countries, HI works with populations exposed to the risk of disease, violence or incapacitating accidents. It works with vulnerable populations and in particular people with disabilities and people living with chronic debilitating diseases. It works with refugees and disaster victims and with populations exposed to the danger of weapons, munitions or explosive ordinance.

Our Values

Humanity

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

Inclusion

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

Commitment

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

Integrity

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

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

The Statement of Utilisation of Funds (CER) combines all uses and sources of funds of the HI Network that relate to program activities carried out abroad, as well as at national level, in the countries of the associations constituting the HI network (mainly in France and Belgium). It is prepared in accordance with French regulations on supervising activities involving raising funds from the general public (decree number 92-1011 of 17/9/92), and in accordance with the French accounting standards body ruling CRC 2008-12, which lays down the new accounting rules applicable to the Statement of Utilisation of Funds with effect from the 2009 financial year.

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

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

2. Content of the Utilisations column

2.1. Allocation of direct costs

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

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

2.2. Apportionment of personnel costs

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

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

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2.3. Overhead apportionment

These expenses are made up of all external expenses of a general nature incurred by the HI network entities, such as premises expenses, telecommunications, general insurance, IT expenses, administrative supplies and consumables, and amortisation of fixed assets.

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

The total for overhead expenses of €5.08 million is split as follows:

- €2.33 million (46%) on management and support services for field operations,
- €0.07 million (1%) on HI foundation,
- €0.36 million (7%) on the development of education operations and the international campaign against anti-personnel mines and cluster bombs,
- €0.89 million (18%) on fundraising activities,
- €1.43 million (28%) on administrative expenses.

2.4. Program activities

2.4.1. Resources utilised by program activities abroad, adding up €137.74 million, and are composed of:

- €120.47 million in direct expenses incurred in field operations,
- €15.83 million in mission management expenses,
- €1.44 million in exceptional costs and other expenses.

The expenses of missions abroad include:

- managing development programs, anti-mine operations, and emergency work, for a total of €4.67 million,
- recruiting expatriate staff, staff administration, continuous training and retraining on departure, amounting to €2.14 million,
- Technical coordination and management of missions, administration and support services (accounting, logistics), adding up €9.02 million.

Exceptional expenses and charges relate to work in the field totalling €1.39 million, mainly composed by :

- 1 212 k€ thousand in foreign exchange losses due to foreign exchange market fluctuations and the depreciation of national currencies. These exchange losses are offset by exchange gains of 292 k€, giving a net impact of (-920k€). HI is naturally exposed to foreign exchange effects through the structure of its resources (institutional fundings in foreign currencies) and its expenses (56 currencies used in the implementation of missions abroad). In 2017, currency effects, particularly the depreciation of the US dollar, had a significant impact on the results of all organizations with international exposure.
- 183 k€ thousand in expenditure incurred in closing down projects.

2.4.2. Program activities carried out at the national level by network national associations adding up €7.5 million include, among others:

- the magazine "Déclic, familles et handicaps" replace in October 2017 by the Hizy website,
- the international campaign against anti-personnel mines and cluster bombs,
- the advocacy to reduce the impact of explosive weapons in populated areas (EWIPA),
- the initiatives by the HI network for raising awareness and support for the rights and social inclusion of persons with disabilities,
- the HI Foundation, in charge of ethical issues, positioning and sharing experiences and finally, projects for researching and developing new initiatives, and for capitalising on this know-how.

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

Thus, €2.65 million in expenses incurred by the French National Association on fundraising, but relating to initiatives for raising awareness in the general public and for public campaigns to put pressure on the authorities as part of the International Campaign against anti-personnel mines and for banning cluster bombs and part of the EWIPA Campaign ,to reduce the impact of explosive weapons in populated areas, are allocated to this heading in 2017.

The total expenditure incurred by the network for this campaign, being €4.11 million, is funded by public and private funds equal to €0.53 million.

Moreover, 303 k€ were engaged to raise the awareness support of the general public, through various public relations activities such as newspapers and exhibitions; linked to raising awareness and support for the social inclusion of people with disabilities. The total of 714 k€ is spent for the development of the education and sensibilization to promote the social inclusion of disabled people.

2.5. Fundraising expenditures

The total cost for raising funds from the general public is amounted to €17.37 million.

Of this total, €12.99 million are associated to the expenses of raising donations and legacies, €11.71 million used for the direct costs related to fundraising activities (mainly printing, postage and couponing) and €1.2 million was for donor administration expenses (paying in donations and sending out tax receipts).

Expenses of raising funds from the general public also include €4.38 million in other fundraising expenses, mainly made up of expenses incurred by the French National Association on solidarity and co-branded products summed to €2.36 million. Corporate income tax on this activity (€358 thousand) is included under this heading.

Finally, expenses of €1.49 million occurred by the management of institutional funding donors contracts. Some donors are from the public sector, others from private foundations or are corporate donations. This is managed by the same department in each entity network. It is therefore not possible to break down this cost as required by the new Statement of Utilisation of Funds.

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2.6. Administrative costs

These are made up of the administrative departments of each network entity, such as IT, accounts, treasury, reception and human resources departments at head office, and premises and equipment administration. These expenses also include the general management and governance bodies. Their cost comes to €7.92 million.

This heading also includes the expenses of reporting to the general public, adding up €2.84 million.

3. Resources

Total resources received by the HI Federal network, before the writes off of provisions and reported restricted funds, came to €175.45 million

3.1. Resources raised from the general public

Total resources raised from the general public in 2017 amounted to €56.14 million and is break down as follow:

- €50.34 million in donations, sponsorship and legacies received by the HI network,
- €4.17 million in income from solidarity shopping and co-branding products, mainly from the French National Association,
- €1.63 million from other incomes.

3.2. Other private funds

The total of this heading is €12.27 million including €9.9 million from other foreign private organisations, €0.74 million coming from corporate donations and €1.66 million from other private products.

3.3. Grants and other public funding

The total of public sector funding shown as income was €104.82 million, principally composed by:

- €42.86 million from international donor bodies, particularly from the European Union and the United Nations,
- €61.94 million in public sector grants of government origin

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

Institutional donors, both public and private sector, make a contribution for funding the association's administrative costs. In addition to these costs, it can recover expenses of management and support services, where these expenses are not eligible as direct expenses of carrying out the organisation's work. For the network as a whole this administrative cost contribution came to €8.93 million.

This contribution partially finances administrative costs which amounted to €10.76 million.

4. Accounting for funds raised from the general public

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

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

The initial carry-forward of funds deriving from the general public not used the 1st January 2017 was €15.54million.

4.2. Utilisation of resources raised from the general public

Resources raised from the public by the network in 2017 amounted to €56.14 million.

This amount, plus the opening balance of €15.54 million and the reduction in restricted funds of (-€0.05) million, represents the total of resources raised from the public available to finance the €71.63 million of use through the year.

The utilisation of these resources for each of the Statement's headings is calculated as the difference between the total of utilisations and the other resources assigned (excluding resources raised from the public), on the basis of the cost accounts. The total utilised therefore stands at €59.46 million.

At 31th December 2017, the final balance of funds raised from the public but not used added up €12.17 million.

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

These two sources are in fact interdependent because, usually, institutional funding providers only give funding to associations which can demonstrate their ability to co-finance a significant part of the projects involved. Robust financial health in not-for-profit organisations is therefore a pledge of credibility, commitment and viability. At the end of 2017, HI's capital and reserves stood at €32.19 million, of which €12.17 million not yet used. In addition to the necessary credibility, this provides financial security for coping with fluctuations in funding receipts, thereby ensuring program work can be kept up. They made it possible to advance to programs in the field the cash that is needed to initiate this work, while awaiting receipts of funds from institutional donors.

Every euro received from the public gives the association extra weight and grounds for appealing for and obtaining funds. For every euro invested in fundraising, the HI network received a net €3.46¹ thanks to the generosity of donors. Each euro collected from donors gives more weight to the association to raise fund and have consequently a significant leverage effect.

¹ In this ratio, the impacts of solidarity trade (€4.164 thousand from solidarity trade revenues, €2.347 thousand of direct costs integrated in the heading « Fundraising costs » and €60 thousand operating costs) are not taken into account.

5. Valuation of contributions in kind and donations

The valuation of contributions in kind and volunteers' contributions received by the organisation in 2017 are included at the bottom of the income statement and at the bottom of the Statement of Utilisation of Funds.

The total valuation for 2017 comes to €2.90 million, compared to €1.96 million in 2016.

It is made up of €1.77 million in fundraising expenses, mainly for media campaigns selling partnership products, and also advertising space for the annual campaign, €0.69 million for programme activities with the balance (€0.44 million) being administrative costs.

Expenditures details 2017

in thousands EUR

USES	2017	2016
SOCIAL MISSIONS	145.240,1	120.718,2
Carried out abroad	136.297,9	112.029,9
Operational spending	120.471,6	97.398,9
Investments	1.146,9	933,3
Purchase of raw materials and other supplies	13.311,4	12.127,8
Other purchases and external expenses	24.674,6	22.599,5
Taxes and similar expenses	365,2	374,3
Wages, salaries and social charges	46.347,8	40.597,9
Partnership and other operating expenses	32.777,8	19.752,2
Miscellaneous	1.848,0	1.013,8
Management of social missions carried out abroad	15.826,3	14.631,0
Social missions monitoring	4.669,5	4.593,3
Management of human international resources	2.141,1	2.180,6
Technical and logistical resources coordination	9.015,7	7.857,1
Carried out at National level	7.500,5	7.804,3
Fondation HI	411,9	360,9
Déclic Magazine and Hizy	792,4	573,8
International Campaign to Ban Landmines and EWIPA	4.111,8	4.725,9
Education and Disability Awareness	713,8	611,1
Other Head Office programmes activities	1.470,5	1.532,6
Other expenses and exceptional costs	1.441,7	884,1
FUNDRAISING EXPENSES	18.856,8	18.623,6
Costs of fundraising to the general public	17.367,2	17.246,4
Fund-raising costs	12.986,4	12.684,8
Canvassing and loyalty retention costs	11.709,2	11.482,0
Solidarity sponsorships & private donors management costs	1.277,2	1.202,7
Costs incurred by other types of appeal	4.380,7	4.561,6
Sales and cobranding products	2.356,5	2.156,1
Other types of appeal	2.024,3	2.405,6
Grants and other public subsidies	1.489,7	1.377,3
ADMINISTRATIVE COSTS	11.912,2	11.268,6
Information and communication costs	2.835,1	2.865,5
General services and overheads	9.077,1	8.403,2
TOTAL EXPENDITURES FOR THE FINANCIAL YEAR	176.009,1	150.610,5
Charges to provisions	1.742,8	926,5
Commitments to be fulfilled from designated resources	595,6	543,8
TOTAL OF USES	178.347,4	152.080,8

Resources details 2017

in thousands EUR

RESOURCES	2017	2016
Report des ressources collectées auprès du public, non affectées et non utilisées en début d'exercice (T1)	15.543,8	17.313,5
RESOURCES RAISED FROM THE GENERAL PUBLIC	56.135,1	55.730,4
Gifts and legacies received	50.335,9	50.958,9
Non-restricted lifetime donations	38.697,3	37.286,9
Restricted lifetime donations and private solidarity sponsorship	5.604,4	8.218,7
Non-restricted legacies and other donations	5.840,7	5.452,8
Restricted legacies and other donations	193,4	0,4
Other income raised from general public	5.799,2	4.771,5
Revenues from sales and co-branded products	4.168,3	3.581,6
Other income raised from general public	1.631,0	1.189,9
OTHER PRIVATE FUNDS	12.267,2	7.008,3
National private organisations	774,4	4.294,5
Other private organisations	9.093,1	1.404,7
Corporate donation & Sponsorship	742,5	335,1
Other private income	1.657,2	974,0
GRANTS AND OTHER PUBLIC SUBSIDIES	104.821,1	83.132,4
International organisations	42.860,4	30.373,7
European Union	30.538,1	22.318,5
United Nations	11.372,5	7.262,7
Other international funding	949,8	792,5
Publics organisations	61.937,5	52.708,9
National public organisations	57.699,3	48.106,1
Foreign public organisations	4.238,2	4.602,7
Investment Subsidies	9,5	31,5
Fundings from previous year	13,7	18,3
OTHER INCOME	2.222,2	2.674,4
Financial income	1.111,0	1.168,5
Other operational income	1.111,2	1.505,9
TOTAL INCOME THIS FINANCIAL YEAR	175.445,5	148.545,5
Provisions written back	862,3	1.120,9
Unutilised prior period designated resources brought forward	543,8	1.191,0
TOTAL OF SOURCES	176.851,7	150.857,5

HI NETWORK

in thousands EUR

MONITORING OF FUNDS RAISED FROM THE GENERAL PUBLIC

Allocation by use of resources raised from the public in the current year	2017	2016	Record of resources raised from the public and used in the current year	2017	2016
			NON-DESIGNATED, UNUSED RESOURCES RAISED FROM THE PUBLIC IN PREVIOUS PERIODS BROUGHT FORWARD AT THE START OF THE	15.543,8	17.313,5
1- SOCIAL MISSIONS	36.462,5	36.156,5	1- RESOURCES RAISED FROM THE GENERAL PUBLIC	56.135,1	55.730,4
1.1. Carried out at national level	5.509,2	5.651,8	1.1. Donations and legacies received	50.335,9	50.958,9
1.2. Carried out abroad	30.953,2	30.504,7	1.2. Other income raised by public appeal	5.799,2	4.771,5
2- FUNDRAISING EXPENSES	18.727,0	18.296,0			
3- ADMINISTRATIVE COSTS	1.509,1	3.342,8			
			IV- UNUTILISED PRIOR PERIOD DESIGNATED RESOURCES BROUGHT FORWARD	-51,8	647,2
I- TOTAL USES FOR THE PERIOD	56.698,6	57.795,4	I- TOTAL CURRENT PERIOD INCOMING RESOURCES	56.083,3	56.377,7
V- Proportion of gross fixed assets for the period financed from resources raised from the general public	3.725,6	1.271,2			
VI- Reversal of amortisation charges on fixed assets financed from resources raised from the general public since adoption of the new regulations	-963,4	-919,2			
VII- resources raised from the general public since adoption of the new regulations	59.460,8	58.147,4	VI- Total uses financed by resources raised from the general public	-59.460,8	-58.147,4
			BALANCE OF RESOURCES RAISED FROM THE GENERAL PUBLIC NOT USED AND NOT DESIGNATED AT THE PERIOD END	12.166,2	15.543,8

**DETAIL OF FUNDING
ALLOCATION**

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Financier Donor	Pays	Country	Affectation devise Allocation currency	Dev. Cur.	Affectation Euro Allocation Euro
Total fonds institutionnels publics et privés / Total public and private funds :			115.030.540,93		
Fonds publics internationaux / International publics funds :			43.211.059,49		
Commission Européenne / European Commission			30.787.354,89		
Commission Européenne / European Commission - ECHO			15.679.705,22		
ECHO	Tchad	Tchad	209.744,54	EUR	209.744,54
ECHO	Inde	India	210,90	EUR	210,90
ECHO	Tchad	Tchad	128.995,41	EUR	128.995,41
ECHO	Mali	Mali	28.067,95	EUR	28.067,95
ECHO	Nord Soudan	North Sudan	181.152,63	EUR	181.152,63
ECHO	Afghanistan	Afghanistan	310.324,92	EUR	310.324,92
ECHO	Sri Lanka	Sri Lanka	-0,25	EUR	-0,25
ECHO	Yemen	Yemen	8.772,70	EUR	8.772,70
ECHO	Myanmar	Birmanie	89.247,18	EUR	89.247,18
ECHO	Crise Syrienne	Syrian Crisis	1.447.923,83	EUR	1.447.923,83
ECHO	Irak	Irak	1.331.189,40	EUR	1.331.189,40
ECHO	Crise Syrienne	Syrian Crisis	1.748.104,74	EUR	1.748.104,74
ECHO	Crise Syrienne	Syrian Crisis	1.044.990,47	EUR	1.044.990,47
ECHO	Sri Lanka	Sri Lanka	18.061,68	EUR	18.061,68
ECHO	Crise Syrienne	Syrian Crisis	1.617.973,55	EUR	1.617.973,55
ECHO	Libye	Libya	452.009,66	EUR	452.009,66
ECHO	Crise Syrienne	Syrian Crisis	537.884,27	EUR	537.884,27
ECHO	Bangladesh	Bangladesh	140.933,00	EUR	140.933,00
ECHO	Nord Soudan	North Sudan	507.404,38	EUR	507.404,38
ECHO	Ethiopie	Ethiopia	83.433,50	EUR	83.433,50
ECHO	Afghanistan	Afghanistan	172.194,00	EUR	172.194,00
ECHO	Algérie	Algeria	32.024,22	EUR	32.024,22
ECHO	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	293.029,00	EUR	293.029,00
ECHO	Océan Indien / Madagascar	Indian ocean / Madagascar	93.647,00	EUR	93.647,00
ECHO	Ethiopie	Ethiopia	198.060,27	EUR	198.060,27
ECHO	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	510.408,00	EUR	510.408,00
ECHO	Irak	Irak	1.096.600,07	EUR	1.096.600,07
ECHO	Pakistan	Pakistan	13.393,00	EUR	13.393,00
ECHO	Other	Other	3.848,09	EUR	3.848,09
ECHO	Afghanistan	Afghanistan	153.356,00	EUR	153.356,00
ECHO	Yemen	Yemen	462.928,12	EUR	462.928,12
ECHO	Burkina Faso - Niger	Burkina Faso - Niger	8.242,23	EUR	8.242,23
ECHO	Crise Syrienne	Syrian Crisis	1.924.735,68	EUR	1.924.735,68
ECHO	Libye	Libya	27.251,21	EUR	27.251,21
ECHO	Cuba	Cuba	10.065,15	EUR	10.065,15
ECHO	RD Congo	RD Congo	72.570,51	EUR	72.570,51
ECHO via AVSF	Mali	Mali	420.123,72	EUR	420.123,72
ECHO via CARE	Népal	Nepal	173.888,47	EUR	173.888,47
ECHO via COOPI	Tchad	Tchad	55.357,00	EUR	55.357,00
ECHO via DRC	Irak	Irak	2.090,27	EUR	2.090,27
ECHO via ISLAMIC RELIEF	Bangladesh	Bangladesh	28.875,96	EUR	28.875,96
ECHO via NARRI	Bangladesh	Bangladesh	1,46	EUR	1,46
ECHO via OXFAM	Haiti	Haiti	2.722,33	EUR	2.722,33
ECHO via WHO	Népal	Nepal	37.869,00	EUR	37.869,00

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Financier Donor	Pays	Country	Affectation devise Allocation currency	Dev. Cur.	Affectation Euro Allocation Euro
Commission Européenne / European Commission - EUROPEAID/ DEV CO					15.065.198,66
DEVCO/EUROPEAID	Cambodge	Cambodia	1.793,21	EUR	1.793,21
DEVCO/EUROPEAID	Irak	Irak	131.473,65	EUR	131.473,65
DEVCO/EUROPEAID	Togo - Bénin	Togo - Ghana	95.239,67	EUR	95.239,67
DEVCO/EUROPEAID	Mozambique	Mozambique	162.627,34	EUR	162.627,34
DEVCO/EUROPEAID	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	126.015,50	EUR	126.015,50
DEVCO/EUROPEAID	Togo - Bénin	Togo - Ghana	33.030,53	EUR	33.030,53
DEVCO/EUROPEAID	Burundi	Burundi	15.208,88	EUR	15.208,88
DEVCO/EUROPEAID	Nord Soudan	North Sudan	438.701,70	EUR	438.701,70
DEVCO/EUROPEAID	Kenya	Kenya	204.394,33	EUR	204.394,33
DEVCO/EUROPEAID	Maghreb	Morocco - Tunisia	198.673,36	EUR	198.673,36
DEVCO/EUROPEAID	Myanmar	Birmaniam	182.493,15	EUR	182.493,15
DEVCO/EUROPEAID	Tchad	Tchad	316.706.473,77	XOF	482.815,91
DEVCO/EUROPEAID	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	138.914,00	EUR	138.914,00
DEVCO/EUROPEAID	Sénégal - Cap Vert	Sénégal - Cap Vert	209.194,15	EUR	209.194,15
DEVCO/EUROPEAID	Maghreb	Morocco - Tunisia	31.521,13	EUR	31.521,13
DEVCO/EUROPEAID	Maghreb	Morocco - Tunisia	156.298,00	EUR	156.298,00
DEVCO/EUROPEAID	Océan Indien / Madagascar	Indian ocean / Madagascar	51.314,00	EUR	51.314,00
DEVCO/EUROPEAID	Ethiopie	Ethiopia	98.709,64	EUR	98.709,64
DEVCO/EUROPEAID	Afghanistan	Afghanistan	1.414.682,00	EUR	1.414.682,00
DEVCO/EUROPEAID	Sri Lanka	Sri Lanka	187.837,14	EUR	187.837,14
DEVCO/EUROPEAID	Bangladesh	Bangladesh	231.542,03	EUR	231.542,03
DEVCO/EUROPEAID	Maghreb	Morocco - Tunisia	543.834,00	EUR	543.834,00
DEVCO/EUROPEAID	Indonésie	Indonesia	168.726,13	EUR	168.726,13
DEVCO/EUROPEAID	Cambodge	Cambodia	239.363,44	EUR	239.363,44
DEVCO/EUROPEAID	Nord Soudan	North Sudan	218.595,19	EUR	218.595,19
DEVCO/EUROPEAID	Népal	Nepal	99.771,17	EUR	99.771,17
DEVCO/EUROPEAID	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	101.903,00	EUR	101.903,00
DEVCO/EUROPEAID	Afghanistan	Afghanistan	652.984,00	EUR	652.984,00
DEVCO/EUROPEAID	Sénégal - Cap Vert	Senegal - Cap Vert	134.190,06	EUR	134.190,06
DEVCO/EUROPEAID	Liban	Lebanon	600.260,55	EUR	600.260,55
DEVCO/EUROPEAID	Océan Indien / Madagascar	Indian ocean / Madagascar	11.315.590,00	MGA	3.270,94
DEVCO/EUROPEAID	Mano River	Sierra Léone	112.333,88	EUR	112.333,88
DEVCO/EUROPEAID	Tchad	Tchad	1.263.015,75	EUR	1.263.015,75
DEVCO/EUROPEAID	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	117.894,00	EUR	117.894,00
DEVCO/EUROPEAID	Mali	Mali	3.664.633,71	EUR	3.664.633,71
DEVCO/EUROPEAID	Sri Lanka	Sri Lanka	82.014,40	EUR	82.014,40
DEVCO/EUROPEAID	Burkina Faso - Niger	Burkina Faso - Niger	169.981,64	EUR	169.981,64
DEVCO/EUROPEAID	Mali	Mali	60.000,00	EUR	60.000,00
DEVCO/EUROPEAID	Togo - Bénin	Togo - Ghana	5.078,53	EUR	5.078,53
DEVCO/EUROPEAID	Irak	Irak	123.448,45	EUR	123.448,45
DEVCO/EUROPEAID	Burkina Faso - Niger	Burkina Faso - Niger	455.143,83	EUR	455.143,83
DEVCO/EUROPEAID	Corée du Nord	North Korea	84.894,51	EUR	84.894,51
DEVCO/EUROPEAID	Laos	Laos	173.375,82	EUR	173.375,82
DEVCO/EUROPEAID	Chine	China	266.071,44	EUR	266.071,44
DEVCO/EUROPEAID	Rwanda	Rwanda	115.275,87	EUR	115.275,87
DEVCO/EUROPEAID	Corée du Nord	North Korea	345.848,03	EUR	345.848,03
DEVCO/EUROPEAID	Burundi	Burundi	10.478,60	EUR	10.478,60
DEVCO/EUROPEAID via Asso Colombe Blanche	Maghreb	Morocco - Tunisia	10.129,14	MAD	955,58
DEVCO/EUROPEAID via CARE	Crise Syrienne	Syrian Crisis	243.058,81	EUR	243.058,81
DEVCO/EUROPEAID via GIZ	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	73.219,00	EUR	73.219,00
DEVCO/EUROPEAID via Order Of Malta/Malteser Int.	Myanmar	Birmaniam	174.356,72	EUR	174.356,72
DEVCO/EUROPEAID via Public Français Autres	Maghreb	Morocco - Tunisia	159.184,52	EUR	159.184,52
DEVCO/EUROPEAID via Terre Des Hommes	Burundi	Burundi	9.557,67	EUR	9.557,67
Commission Européenne / European Commission - H2020					42.451,01
H2020 via Public Fund Italie	Other	Other	42.451,01	EUR	42.451,01

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Nations Unies / United Nations					11.467.964,44
Nations Unies / United Nations - PNUD					1.704.933,63
UNDP	Mozambique	Mozambique	232,47	MZN	3,21
UNDP	Lybie	Lybia	111.105,00	USD	103.624,12
UNDP	Mozambique	Mozambique	179.980,00	MZN	2.555,00
UNDP	RD Congo Goma	RD Congo Goma	749.106,23	USD	659.699,94
UNDP	RD Congo	RD Congo	1.099.375,32	USD	939.051,36
Nations Unies / United Nations - HCR					1.480.959,64
UNHCR	Burkina Faso - Niger	Burkina Faso - Niger	-0,05	XOF	0,00
UNHCR	Lybie	Lybia	355.548,57	USD	301.897,24
UNHCR	Nord Soudan	North Sudan	273.793,00	USD	250.080,75
UNHCR	Burkina Faso - Niger	Burkina Faso - Niger	397.660.179,67	XOF	606.229,04
UNHCR	Philippines	Philippines	662.565,00	PHP	11.037,00
UNHCR	Bangladesh	Bangladesh	19.984.157,13	BDT	195.614,34
UNHCR	Rwanda	Rwanda	108.968.479,00	RWF	116.101,27
Nations Unies / United Nations - UNICEF					2.396.427,19
UNICEF	Tchad	Tchad	22.498.008,00	XOF	34.297,99
UNICEF	Burkina Faso - Niger	Burkina Faso - Niger	-0,19	XOF	0,00
UNICEF	Myanmar	Birmaniam	16.659,04	USD	15.812,75
UNICEF	Maghreb	Morocco - Tunisia	21.171,00	USD	19.972,64
UNICEF	Mozambique	Mozambique	11.727.638,78	MZN	165.099,01
UNICEF	Cambodge	Cambodia	88.075,45	USD	76.611,30
UNICEF	Sénégal - Cap Vert	Senegal - Cap Vert	77.692.580,00	XOF	118.441,56
UNICEF	Maghreb	Morocco - Tunisia	2.368,25	USD	2.265,63
UNICEF	Mali	Mali	8.906.608,61	XOF	13.578,30
UNICEF	Mali	Mali	105.833.685,33	XOF	161.342,53
UNICEF	Burkina Faso - Niger	Burkina Faso - Niger	55.530.488,00	XOF	84.655,68
UNICEF	Tchad	Tchad	46.098.186,00	XOF	70.276,23
UNICEF	Togo - Bénin	Togo - Ghana	58.781.914,00	XOF	89.612,45
UNICEF	Crise Syrienne	Syrian Crisis	4.807,60	USD	4.534,99
UNICEF	Nord Soudan	North Sudan	29.671,00	USD	25.445,49
UNICEF	Yemen	Yemen	306.214,89	USD	289.969,73
UNICEF	Mozambique	Mozambique	1.397.907,90	MZN	19.422,39
UNICEF	Myanmar	Birmaniam	62.853,78	USD	54.298,21
UNICEF	Nord Soudan	North Sudan	1.082.803,53	SSP	7.799,41
UNICEF	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	138.568,00	USD	123.034,00
UNICEF	Burkina Faso - Niger	Burkina Faso - Niger	93.118.899,00	XOF	141.958,85
UNICEF	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	36.082,00	JOD	43.178,58
UNICEF	Burkina Faso - Niger	Burkina Faso - Niger	1.768.000,00	XOF	2.695,30
UNICEF	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	48.828,00	USD	41.285,19
UNICEF	Bangladesh	Bangladesh	538.759,00	BDT	5.667,62
UNICEF	Burkina Faso - Niger	Burkina Faso - Niger	64.742.720,83	XOF	98.699,64
UNICEF	Rwanda	Rwanda	148.869.710,02	RWF	166.518,96
UNICEF	Bolivie	Bolivia	272.417,87	BOB	36.916,18
UNICEF	Bolivie	Bolivia	152.732,78	BOB	18.897,73
UNICEF	Burundi	Burundi	408.325.002,93	BIF	197.867,17
UNICEF	Rwanda	Rwanda	162.330.653,37	RWF	163.932,91
UNICEF via World Education	Népal	Nepal	12.079.854,90	NPR	102.338,77
Nations Unies / United Nations - Mine Action					209.225,77
UNMAS	Mali	Mali	137.327,30	USD	126.629,82
UNMAS	Mali	Mali	97.321,68	USD	82.595,95
Nations Unies / United Nations - OCHA (Humanitarian Affairs)					2.619.977,20
OCHA	Irak	Irak	39.550,41	USD	38.763,98
OCHA	Crise Syrienne	Syrian Crisis	171.245,64	USD	162.005,24
OCHA	Nord Soudan	North Sudan	84.777,79	USD	77.611,80
OCHA	Crise Syrienne	Syrian Crisis	599.808,33	USD	548.162,75
OCHA	Crise Syrienne	Syrian Crisis	769.281,19	USD	672.616,38
OCHA	Rep. Centrafricaine	Rep. Centrafricaine	418.164,00	USD	380.640,73
OCHA	Irak	Irak	282.434,60	USD	240.048,76
OCHA	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	144.258,00	USD	122.699,00
OCHA	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	175.187,00	USD	149.198,00
OCHA	Rep. Centrafricaine	Rep. Centrafricaine	253.607,74	USD	215.861,00
OCHA	Ethiopie	Ethiopia	1.390,00	EUR	1.390,00
OCHA	RD Congo Goma	RD Congo Goma	5.464,49	USD	4.620,35
OCHA via Danish Refugee Council	Myanmar	Birmaniam	7.129,73	USD	6.028,35
OCHA via Other Private Fund	Crise Syrienne	Syrian Crisis	0,00	USD	330,86
Nations Unies / United Nations - Org. Mondiale de la Santé/World Health Org.					1.235.126,37
WHO	Crise Syrienne	Syrian Crisis	1.060.425,46	GBP	1.200.075,62
WHO	Togo - Bénin	Togo - Ghana	22.062,57	USD	19.331,09
WHO	Cambodge	Cambodia	10.289,99	USD	9.032,55
WHO	Cambodge	Cambodia	7.591,50	USD	6.687,11
Nations Unies / United Nations - Autres / Other :					1.821.314,64
OTHER UNITED NATION AGENCY	Myanmar	Birmaniam	57.047,42	USD	53.181,03
OTHER UNITED NATION AGENCY	Océan Indien / Madagascar	Indian ocean / Madagascar	1.442.544,00	MGA	379,62
OTHER UNITED NATION AGENCY	Burkina Faso - Niger	Burkina Faso - Niger	136.828,10	USD	121.922,81
OTHER UNITED NATION AGENCY	Rep. Centrafricaine	Rep. Centrafricaine	43.003,00	USD	35.649,00
OTHER UNITED NATION AGENCY	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	75.260,00	EUR	75.260,00
OTHER UNITED NATION AGENCY	Sri Lanka	Sri Lanka	178.548,74	USD	153.439,44
OTHER UNITED NATION AGENCY	Crise Syrienne	Syrian Crisis	398.889,00	USD	371.060,14
OTHER UNITED NATION AGENCY	Crise Syrienne	Syrian Crisis	111.782,97	USD	105.450,31
OTHER UNITED NATION AGENCY	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	95.495,18	USD	87.211,55
OTHER UNITED NATION AGENCY	Myanmar	Birmaniam	7.049.283,00	THB	184.150,67
OTHER UNITED NATION AGENCY	Rep. Centrafricaine	Rep. Centrafricaine	212.528,19	USD	181.483,03
OTHER UNITED NATION AGENCY	Mozambique	Mozambique	416.020,00	MZN	5.816,45
OTHER UNITED NATION AGENCY	Mozambique	Mozambique	19.943,00	USD	16.950,17
OTHER UNITED NATION AGENCY	Colombie	Colombia	486.858,11	USD	429.360,42
Other international agencies					955.740,16
IOM	Bangladesh	Bangladesh	625.626,18	USD	530.761,06
IOM	Nord Soudan	North Sudan	10.084,92	USD	8.527,03
IOM	Bangladesh	Bangladesh	438.847,00	USD	400.212,65
OIFD	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	17.180,00	USD	16.239,42

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Fonds publics nationaux / public national funds :					61.825.040,58
Fonds publics nationalité AN / public funds NA nationality					57.243.341,87
Fonds publics Allemagne / Public funds Germany :					4.526.447,40
Autres fonds publiques Allemands /Other German public funds	Irak	Irak	378.635,00	EUR	378.635,00
Autres fonds publiques Allemands /Other German public funds	Ethiopie	Ethiopia	27.405,50	EUR	27.405,50
BMZ	Inde	India	199.793,20	EUR	199.793,20
BMZ	Pakistan	Pakistan	835.417,00	EUR	835.417,00
BMZ	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	334.929,00	EUR	334.929,00
BMZ	Haiti	Haiti	180.255,24	EUR	180.255,24
German MoFa	RD Congo Goma	RD Congo Goma	1.262.176,44	EUR	1.262.176,44
German MoFa	Burkina Faso - Niger	Burkina Faso - Niger	121.655,00	EUR	121.655,00
German MoFa	Burkina Faso - Niger	Burkina Faso - Niger	309.108,15	EUR	309.108,15
German MoFa	Yemen	Yemen	588.267,19	EUR	588.267,19
GIZ	Maghreb	Morocco - Tunisia	22.962,00	EUR	22.962,00
GIZ	Cambodge	Cambodia	2.688,50	USD	2.287,89
IFA	Kenya	Kenya	263.555,79	EUR	263.555,79
Fonds publics Belgique / Public funds Belgium :					7.102.909,61
Autres fonds publiques Belges /Other Belgium public funds	Maghreb	Morocco - Tunisia	32.236,00	EUR	32.236,00
Autres fonds publiques Belges /Other Belgium public funds	Maghreb	Morocco - Tunisia	32.984,00	EUR	32.984,00
Autres fonds publiques Belges /Other Belgium public funds	Sri Lanka	Sri Lanka	84,47	EUR	84,47
Autres fonds publiques Belges /Other Belgium public funds	Maghreb	Morocco - Tunisia	36.452,00	EUR	36.452,00
Autres fonds publiques Belges /Other Belgium public funds	Bangladesh	Bangladesh	1.538,08	EUR	1.538,08
Autres fonds publiques Belges /Other Belgium public funds	Cuba	Cuba	1.939,87	EUR	1.939,87
DGCD Belge	Burkina Faso - Niger	Burkina Faso - Niger	1.316.270,04	EUR	1.316.270,04
DGCD Belge	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	699.879,00	EUR	699.879,00
DGCD Belge	RD Congo Goma	RD Congo Goma	978.589,66	EUR	978.589,66
DGCD Belge	Coordination Afrique de l'Ouest	West Africa Regional Projet	29.696,13	EUR	29.696,13
DGCD Belge	Other	Other	3.120.186,90	EUR	3.120.186,90
MAE Belge	Irak	Irak	500.000,00	EUR	500.000,00
MAE Belge	Irak	Irak	150.000,00	EUR	150.000,00
MAE Belge	Colombie	Colombia	203.053,46	EUR	203.053,46
Fonds publics Canada / Public funds Canada :					5.859.332,73
ACDI	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	19.004,00	CAD	13.584,13
ACDI	Crise Syrienne	Syrian Crisis	12.099,38	CAD	8.548,44
ACDI	Irak	Irak	70.078,23	CAD	40.859,87
ACDI	Irak	Irak	4.007.423,35	CAD	2.723.314,38
ACDI	Crise Syrienne	Syrian Crisis	3.893.001,15	CAD	2.620.547,25
Autres fonds publiques Canadiens /Other Canadians public funds	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	191.756,00	CAD	136.074,61
Autres fonds publiques Canadiens /Other Canadians public funds	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	370.524,00	CAD	247.882,00
Canada Embassy	Maghreb	Morocco - Tunisia	6.063,03	CAD	4.401,00
Canada Embassy	Myanmar	Birmaniam	22.715,09	CAD	15.139,02
PQDI	Mali	Mali	7.546,34	CAD	4.555,32
PQDI	Haiti	Haiti	51.132,43	CAD	36.567,57
PQDI	Haiti	Haiti	11.605,43	CAD	7.859,14
Fonds publics France / Public funds France :					8.698.950,30
AFD	Mali	Mali	52.551,19	EUR	52.551,19
AFD	Other	Other	612.870,99	EUR	612.870,99
AFD	Mali	Mali	830.234,01	EUR	830.234,01
AFD	Afghanistan	Afghanistan	414.808,00	EUR	414.808,00
AFD	Maghreb	Morocco - Tunisia	303.549,76	EUR	303.549,76
AFD	Coordination Afrique de l'Ouest	West Africa Regional Projet	741.159,16	EUR	741.159,16
AFD	Océan Indien / Madagascar	Indian ocean / Madagascar	204.253,00	EUR	204.253,00
AFD	Other	Other	888.770,60	EUR	888.770,60
AFD	Coordination Regionale Afrique de l'Est	East Africa Regional coordination	226.068,36	EUR	226.068,36
AFD	Sénégal - Cap Vert	Senegal - Cap Vert	23.483.547,53	XOF	35.800,48
AFD	Maghreb	Morocco - Tunisia	11.968,21	EUR	11.968,21
AFD	Other	Other	80.142,00	EUR	80.142,00
AFD	RD Congo	RD Congo	30.315,77	EUR	30.315,77
AFD	Haiti	Haiti	34.361,39	EUR	34.361,39
AFD via Amref	Sénégal - Cap Vert	Senegal - Cap Vert	61.463,36	EUR	61.463,36
AFD via Medecins Du Monde	Océan Indien / Madagascar	Indian ocean / Madagascar	29.808,73	EUR	29.808,73
AFD via Public Fund Mali	Mali	Mali	819.544,09	EUR	819.544,09
AFD via Public Fund Togo	Togo - Bénin	Togo - Ghana	1.313.141,19	EUR	1.313.141,19
Amb de France	Ethiopie	Ethiopia	4.551,82	EUR	4.551,82
Amb de France	Afghanistan	Afghanistan	19.010,00	USD	17.551,01
Amb de France	Colombie	Colombia	158.680,26	EUR	158.680,26
Autres fonds publiques France /Other French public funds	Other	Other	4.800,00	EUR	4.800,00
Autres fonds publiques France /Other French public funds	Other	Other	2.212,00	EUR	2.212,00
Autres fonds publiques France /Other French public funds	Other	Other	23.148,00	EUR	23.148,00
Autres fonds publiques France /Other French public funds	Sénégal - Cap Vert	Senegal - Cap Vert	213.944,52	EUR	213.944,52
Autres fonds publiques France /Other French public funds	Haiti	Haiti	7.000,00	EUR	7.000,00
Autres fonds publiques France /Other French public funds	Other	Other	5.000,00	EUR	5.000,00
Autres fonds publiques France /Other French public funds	Other	Other	15.800,00	EUR	15.800,00
Centre de crise	Crise Syrienne	Syrian Crisis	264.151,63	EUR	264.151,63
Centre de crise	Irak	Irak	39.392,20	EUR	39.392,20
Centre de crise	Yemen	Yemen	164,82	EUR	164,82
Centre de crise	Crise Syrienne	Syrian Crisis	331.000,00	EUR	331.000,00
Centre de crise	Irak	Irak	117.129,00	EUR	117.129,00
Centre de crise	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	120.000,00	EUR	120.000,00
Centre de crise	Togo - Bénin	Togo - Ghana	58.130,69	EUR	58.130,69
Centre de crise	Kenya	Kenya	213.105,77	EUR	213.105,77
Centre de crise	Népal	Nepal	100.000,00	EUR	100.000,00
Centre de crise	Bangladesh	Bangladesh	19.068,52	EUR	19.068,52
Centre de crise	Burundi	Burundi	32.123,68	EUR	32.123,68
Centre de crise	RD Congo	RD Congo	7.947,66	EUR	7.947,66
Centre de crise via Mae France Y Compris Ambassade	Tchad	Tchad	56.331,83	EUR	56.331,83
Centre de crise via Mae France Y Compris Ambassade	Lybie	Lybia	8.817,55	EUR	8.817,55
Ecole Htes Etudes En Santé Pub	Other	Other	3.003,00	EUR	3.003,00
Région Rhône Alpes	Océan Indien / Madagascar	Indian ocean / Madagascar	5.464,60	EUR	5.464,60
Région Rhône Alpes	Maghreb	Morocco - Tunisia	436,56	EUR	436,56
Région Rhône Alpes	Haiti	Haiti	11.932,36	EUR	11.932,36
Région Rhône Alpes	Mali	Mali	45.460,42	EUR	45.460,42
Région Rhône Alpes	Maghreb	Morocco - Tunisia	15.488,00	EUR	15.488,00
Région Rhône Alpes	Mali	Mali	42.653,28	EUR	42.653,28
Région Rhône Alpes	Mali	Mali	33.788,03	EUR	33.788,03
Région Rhône Alpes	Other	Other	20.000,00	EUR	20.000,00
Ville de Lyon	Haiti	Haiti	9.862,80	EUR	9.862,80

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Fonds publics Luxembourg / Public funds Luxembourg :					4.848.476,58
MAE Luxembourg	Other	Other	1.585.110,03	EUR	1.585.110,03
MAE Luxembourg	Kenya	Kenya	86.730,06	EUR	86.730,06
MAE Luxembourg	Algérie	Algeria	7.761,87	EUR	7.761,87
MAE Luxembourg	Sri Lanka	Sri Lanka	76.063,41	EUR	76.063,41
MAE Luxembourg	Other	Other	465.696,33	EUR	465.696,33
MAE Luxembourg	Other	Other	305.930,23	EUR	305.930,23
MAE Luxembourg	Other	Other	12.158,08	EUR	12.158,08
MAE Luxembourg	Other	Other	976.490,60	EUR	976.490,60
MAE Luxembourg Prevention	Népal	Nepal	6.092,75	EUR	6.092,75
MAE Luxembourg Prevention	Mali	Mali	43.068,95	EUR	43.068,95
MAE Luxembourg Prevention	Myanmar	Birmanie	44.826,08	EUR	44.826,08
MAE Luxembourg Prevention	Népal	Nepal	90.391,77	EUR	90.391,77
MAE Luxembourg Prevention	Myanmar	Birmanie	40.974,26	EUR	40.974,26
MAE Luxembourg Sensibilisation	Other	Other	228.024,14	EUR	228.024,14
MAE Luxembourg Urgence	Inde	India	11.845,76	EUR	11.845,76
MAE Luxembourg Urgence	Haiti	Haiti	131.920,34	EUR	131.920,34
MAE Luxembourg Urgence	Irak	Irak	150.000,00	EUR	150.000,00
MAE Luxembourg Urgence	Crise Syrienne	Syrian Crisis	158.480,00	EUR	158.480,00
MAE Luxembourg Urgence	Crise Syrienne	Syrian Crisis	251.873,68	EUR	251.873,68
MAE Luxembourg Urgence	Kenya	Kenya	106.584,94	EUR	106.584,94
MAE Luxembourg Urgence	Yemen	Yemen	6.036,00	EUR	6.036,00
MAE Luxembourg Urgence	Bangladesh	Bangladesh	11.027,30	EUR	11.027,30
MAE Luxembourg Urgence	RD Congo	RD Congo	51.390,00	EUR	51.390,00
Fonds publics Royaume-Uni / Public funds UK :					4.620.519,23
DFID	Bangladesh	Bangladesh	324.338,50	GBP	364.504,49
DFID	Kenya	Kenya	95.130,79	GBP	118.295,77
DFID	Other	Other	8.000,00	GBP	9.139,04
DFID	Other	Other	26.729,00	GBP	30.285,91
DFID	Crise Syrienne	Syrian Crisis	1.885.220,89	GBP	2.174.360,08
DFID	Kenya	Kenya	243.477,44	GBP	279.583,95
DFID	Other	Other	167.517,05	GBP	189.248,07
DFID	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	18.246,00	GBP	21.375,30
DFID	Kenya	Kenya	354.718,16	GBP	402.311,24
DFID	Yemen	Yemen	99.687,00	GBP	112.716,00
DFID	Yemen	Yemen	12.235,00	GBP	13.881,00
DFID	Other	Other	106.775,55	GBP	120.715,06
DFID	Chine	China	60.158,79	GBP	74.232,64
DFID	Corée du Nord	North Korea	1.993,75	GBP	1.494,00
DFID	Corée du Nord	North Korea	15.000,00	GBP	17.455,50
DFID - GHAP	Burundi	Burundi	34.864,29	GBP	39.320,14
DFID via Plan	Mano River	Sierra Leone	52.913,56	GBP	64.730,44
DFID via Plan	Mano River	Sierra Leone	107.431,27	GBP	131.135,73
GEC	Mano River	Sierra Leone	398.043,88	GBP	454.067,91
DFID via SAVE THE CHILDREN	Other	Other	1.471,81	GBP	1.666,96
Fonds publics Suisse / Public funds Switzerland :					1.729.884,96
Autres fonds publics Suisses / Other Swiss public funds	Népal	Nepal	5.250.000,00	NPR	42.458,62
Canton de Genève	Haiti	Haiti	38.079,40	CHF	35.691,63
Canton de Genève	Rwanda	Rwanda	34.791,95	CHF	32.350,69
Dfae-Ddc/Ah - Aide Humanitaire	Crise Syrienne	Syrian Crisis	456.598,98	CHF	411.530,04
Dfae-Ddc/Ah - Aide Humanitaire	RD Congo Goma	RD Congo Goma	217.399,98	CHF	192.529,29
Dfae-Ddc/Ah - Aide Humanitaire	Bangladesh	Bangladesh	116.699,97	CHF	100.237,06
Dfae-Ddc/Dev-Coopération Dvlt	Tchad	Tchad	46.975,48	EUR	46.975,48
Dfae-Ddc/Dev-Coopération Dvlt	Tchad	Tchad	123.947,00	EUR	123.947,00
Dfae-Ddc/Dev-Coopération Dvlt	Rwanda	Rwanda	262.048,96	CHF	233.738,03
Dfae-Ddc/Dev-Coopération Dvlt	Colombie	Colombia	406.462.424,92	COP	130.603,62
Dfae-Ddc/Dev-Coopération Dvlt	Corée du Nord	North Korea	3.189,19	EUR	3.189,19
Dfae-Ddc/Dev-Coopération Dvlt	Colombie	Colombia	513.604.257,88	COP	165.030,21
Dfae-Ddc/Dev-Coopération Dvlt	Colombie	Colombia	421.315.902,59	COP	120.851,01
Dfae-Ddc/Dev-Coopération Dvlt	Corée du Nord	North Korea	90.753,09	EUR	90.753,09
Fonds publics USA / Public funds USA :					19.856.821,06
Autres fonds publiques USA / Other USA public funds	Myanmar	Birmanie	116.545,29	USD	101.548,25
Autres fonds publiques USA / Other USA public funds	Kenya	Kenya	7.946,67	USD	6.760,95
US State Dpt DRL	Sri Lanka	Sri Lanka	8.756,61	USD	7.450,96
US State Dpt DRL	Corée du Nord	North Korea	230.423,14	USD	201.589,59
US State Dpt DRL	Chine	China	91.674,18	USD	84.159,61
US State Dpt DRL	Chine	China	34.107,00	USD	29.308,17
US State Dpt MEPI	Maghreb	Morocco - Tunisia	5.467,94	USD	4.893,89
US State Dpt PRM	Kenya	Kenya	358.518,00	USD	322.336,22
US State Dpt PRM	Kenya	Kenya	499.193,41	USD	453.039,29
US State Dpt PRM	Myanmar	Birmanie	372.579,00	USD	337.060,05
US State Dpt PRM	Crise Syrienne	Syrian Crisis	1.475.161,69	USD	1.318.685,18
US State Dpt PRM	Kenya	Kenya	350.210,00	USD	297.140,60
US State Dpt PRM	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	17.983,42	USD	15.372,41
US State Dpt PRM	Myanmar	Birmanie	119.706,00	USD	101.214,17
US State Dpt PRM	Irak	Irak	190.208,00	USD	161.303,00
US State Dpt PRM	Rwanda	Rwanda	637.564,52	USD	582.947,19
US State Dpt PRM	Rwanda	Rwanda	453.884,00	USD	386.813,00
US State Dpt WRA	Liban	Lebanon	523.156,11	USD	468.069,07
US State Dpt WRA	Burkina Faso - Niger	Burkina Faso - Niger	582.152,23	USD	521.115,47
US State Dpt WRA	Myanmar	Birmanie	343.514,85	USD	317.266,77
US State Dpt WRA	Sénégal - Cap Vert	Senegal - Cap Vert	400.000,00	USD	350.876,73
US State Dpt WRA	Colombie	Colombia	1.427.649,00	USD	1.274.204,00
USAID	Burundi	Burundi	53.218,30	USD	50.041,26
USAID	Ethiopia	Ethiopia	270.675,95	USD	237.225,96
USAID	Népal	Nepal	895.644,57	USD	793.746,54
USAID	Sri Lanka	Sri Lanka	114.104,61	USD	102.740,37
USAID	Burkina Faso - Niger	Burkina Faso - Niger	803.204,33	USD	700.431,37
USAID	Mali	Mali	5.772.840,66	USD	4.992.051,08
USAID	Mali	Mali	160.892,00	USD	146.250,32
USAID	Népal	Nepal	60.000,00	USD	52.861,01
USAID	Mali	Mali	47.926,06	USD	41.252,32
USAID	Vietnam	Vietnam	1.372.757,20	USD	1.211.886,91
USAID	RD Congo	RD Congo	1.019.760,61	USD	865.940,21
USAID OFDA	RD Congo Goma	RD Congo Goma	433.254,49	USD	404.449,00
USAID OFDA	Rep. Centrafricaine	Rep. Centrafricaine	43.425,00	USD	41.354,84
USAID OFDA	Haiti	Haiti	279.353,73	USD	264.005,24
USAID OFDA	Irak	Irak	801.519,00	USD	681.565,00
USAID OFDA	Rep. Centrafricaine	Rep. Centrafricaine	500.000,00	USD	431.724,93
USAID OFDA via Helpage International	Other	Other	21.743,00	USD	19.125,76
USAID via Catholic Relief Services	Ethiopia	Ethiopia	107.685,33	USD	95.451,14
USAID via John Snow Inc	RD Congo	RD Congo	1.265.806,90	USD	1.130.610,52
USAID via World Education	Laos	Laos	247.026,93	USD	224.504,42
USAID via World Education	Laos	Laos	31.001,09	USD	26.448,29

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Financier Donor	Pays	Country	Affectation devise Allocation currency	Dev. Cur.	Affectation Euro Allocation Euro
Fonds publics hors nationalité AN / Public funds other nationality :					4.581.698,71
Fonds publics Australie / Public funds Australia :					500.131,21
AUSAID	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	161.741,00	AUD	104.230,00
AUSAID	Other	Other	186.474,13	AUD	132.037,48
AUSAID	Cambodge	Cambodia	5.488,26	AUD	3.751,75
AUSAID	Other	Other	171.800,53	AUD	113.960,19
Australian Embassy	Afghanistan	Afghanistan	214.332,00	AUD	146.151,79
Fonds publics Autriche / Public funds Austria :					48.850,00
Public Fund Autriche	Ukraine	Ukrania	48.850,00	EUR	48.850,00
Fonds publics Cambodia / Public funds Cambodia :					2.272,32
Public Fund Cambodge	Cambodge	Cambodia	10.379.955,00	KHR	2.272,32
Fonds publics Espagne / Public funds Spain :					8.110,81
MAIRIE DE BASAURI via ANESVAD Foundation	Togo - Bénin	Togo - Ghana	8.110,81	EUR	8.110,81
Fonds publics Finlande / Public funds Finland :					36.945,13
Finland MoFA	Maghreb	Morocco - Tunisia	36.945,13	EUR	36.945,13
Fonds publics Irlande / Irish public funds :					31.196,37
Public Fund Irlande	Other	Other	31.196,37	EUR	31.196,37
Fonds publics Japon / Public funds Japan :					399.193,50
Autres fonds publiques Japon /Other Japan public funds	Liban	Lebanon	74.585,98	USD	70.450,53
Japan Embassy	Colombie	Colombia	265.428,05	USD	245.715,87
Japan Embassy	Cuba	Cuba	83.027,10	EUR	83.027,10
Fonds publics Monaco / Public funds Monaco :					763.438,04
Fonds Publics Monaco	Maghreb	Morocco - Tunisia	43.690,00	EUR	43.690,00
Fonds Publics Monaco	Maghreb	Morocco - Tunisia	115.413,00	EUR	115.413,00
Fonds Publics Monaco	Mali	Mali	123.515,34	EUR	123.515,34
Fonds Publics Monaco	Maghreb	Morocco - Tunisia	184.816,00	EUR	184.816,00
Fonds Publics Monaco	Océan Indien / Madagascar	Indian ocean / Madagascar	110.213,00	EUR	110.213,00
Fonds Publics Monaco	Maghreb	Morocco - Tunisia	45.000,00	EUR	45.000,00
Fonds Publics Monaco	Océan Indien / Madagascar	Indian ocean / Madagascar	10.000,00	EUR	10.000,00
Fonds Publics Monaco	Sénégal - Cap Vert	Senegal - Cap Vert	29.513,81	EUR	29.513,81
Fonds Publics Monaco	Burundi	Burundi	101.276,89	EUR	101.276,89
Fonds publics Norvège / Public funds Norway :					1.394.073,79
MAE NORVEGE via Inew	Other	Other	1.073.266,42	NOK	111.985,42
Public Fund Norvege	Crise Syrienne	Syrian Crisis	4.683.603,38	NOK	500.680,69
Public Fund Norvege	Coordination Afrique de l'Ouest	West Africa Regional Projet	1.354.043,15	NOK	142.585,66
Public Fund Norvege	Mali	Mali	15.527,00	NOK	1.607,75
Public Fund Norvege	Crise Syrienne	Syrian Crisis	42.626,00	NOK	4.375,94
Public Fund Norvege	Other	Other	0,00	EUR	0,00
Public Fund Norvege	Other	Other	161.059,99	EUR	161.059,99
Public Fund Norvege	Colombie	Colombia	2.000.000,00	NOK	213.965,34
Public Fund Norvege	Colombie	Colombia	193.601,44	NOK	19.874,90
Public Fund Norvege	Other	Other	237.938,10	EUR	237.938,10
Fonds publics Nouvelle Zélande / Public New Zealand :					2.294,10
Public Fund New Zealand	Chine	China	17.918,36	CNY	2.294,10
Fonds publics Pays Bas / Public funds Holland :					978.634,03
Public Fund Pays-Bas	Other	Other	2.701,00	EUR	2.701,00
Public Fund Pays-Bas	Irak	Irak	975.933,03	EUR	975.933,03
Fonds publics Danois / Danish public funds :					84.599,68
Danish funds via CARE	Crise Syrienne	Syrian Crisis	629.364,85	DKK	84.599,68
Fonds publics Sénégal / Public funds Senegal :					57.192,40
Public Fund Senegal	Sénégal - Cap Vert	Senegal - Cap Vert	37.515.755,00	XOF	57.192,40
Fonds publics Suède / Public funds Sweden :					274.767,33
Public Fund Suede	Corée du Nord	North Korea	796.743,12	SEK	84.628,46
Public Fund Suede	Corée du Nord	North Korea	1.281.642,12	SEK	134.084,02
SIDA via Care	Crise Syrienne	Syrian Crisis	542.043,17	SEK	56.054,85

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Finaceur Donor	Pays	Country	Affectation devise Allocation currency	Dev. Cur.	Affectation Euro Allocation Euro
Fonds Privés / Private funds :					9.994.440,86
Fonds Privés nationalité AN / Private funds NA nationality :					5.698.561,97
Fonds Privés Allemagne / Private funds Germany :					220.956,91
ADH	Ukraine	Ukraine	55.553,91	EUR	55.553,91
ADH	Haiti	Haiti	52.679,42	EUR	52.679,42
ADH	Yemen	Yemen	45.498,81	EUR	45.498,81
ADH via CARE	Népal	Nepal	6.949,77	EUR	6.949,77
Knoedel Fondation	Irak	Irak	30.000,00	EUR	30.000,00
Sternstunden Foundation	Océan Indien / Madagascar	Indian ocean / Madagascar	30.275,00	EUR	30.275,00
Fonds Privés Belgique / Private funds Belgium :					1.088.904,75
Comité 1212	Kenya	Kenya	642.730,60	EUR	642.730,60
Association Fracarita	Rwanda	Rwanda	37.053,32	EUR	37.053,32
Fondation Roi Baudouin - SMI	Océan Indien / Madagascar	Indian ocean / Madagascar	102.793,00	EUR	102.793,00
Grandis Sa	Haiti	Haiti	53.506,57	EUR	53.506,57
MSF Belge	Burundi	Burundi	237.491,97	EUR	237.491,97
Nef-Network Of European Found.	Burundi	Burundi	15.329,29	EUR	15.329,29
Fonds Privés Canada / Private funds Canada :					16.714,48
Other Corporate	Rwanda	Rwanda	15.650,00	CAD	10.453,24
UNIFOR	Rwanda	Rwanda	3.421,79	CAD	2.352,64
UNIFOR	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	8.955,00	CAD	3.908,60
Fonds Privés France / Private funds France :					70.000,00
LEROY MERUN	France	France	70.000,00	EUR	70.000,00
Fonds Privés Royaume-Uni / Private funds U.K. :					1.800.357,47
Big Lottery Fund	Cambodge	Cambodia	138.906,95	GBP	160.958,70
Big Lottery Fund	Philippines	Philippines	655.755,01	GBP	748.178,61
Helpage International	Haiti	Haiti	122.637,45	USD	116.152,87
Start Fund	Sri Lanka	Sri Lanka	249.854,00	GBP	290.282,75
Start Fund	Népal	Nepal	125.000,00	GBP	142.234,00
Start Fund	Kenya	Kenya	12.129,99	GBP	13.512,01
Start Fund	Mano River	Sierra Leone	54.309,00	GBP	60.634,38
Start Fund	Bangladesh	Bangladesh	59.000,00	GBP	63.948,66
Start Fund via Action Contre La Faim	Philippines	Philippines	23.761,94	GBP	27.990,68
Start Fund via Solidarites International	Bangladesh	Bangladesh	150.000,00	GBP	176.464,80
Fonds Privés Suisse / Private funds Switzerland :					2.258.904,75
Autres fonds privés suisses	Kenya	Kenya	151.142,45	EUR	151.142,45
Chaîne du bonheur	Népal	Nepal	591.603,23	CHF	549.531,11
Chaîne du bonheur	Mozambique	Mozambique	62.266,22	CHF	56.786,64
Chaîne du bonheur	Kenya	Kenya	11.115,34	CHF	9.529,44
Chaîne du bonheur	Népal	Nepal	870,00	CHF	749,90
FED. INTER. DE LA CROIX ROUGE	Kenya	Kenya	6.074,52	CHF	5.669,70
Fondation Arigidius	Sénégal - Cap Vert	Senegal - Cap Vert	49.397,70	EUR	49.397,70
Fondation DROSOS	Maghreb	Morocco - Tunisia	20.455,09	EUR	20.455,09
Fondation DROSOS	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	170.006,00	EUR	170.006,00
Fondation DROSOS	Maghreb	Morocco - Tunisia	130.215,00	EUR	130.215,00
Fondation DROSOS	Maghreb	Morocco - Tunisia	164.651,00	EUR	164.651,00
Fondation Symphysis	Indonésie	Indonesia	50.000,00	CHF	44.602,35
GLOBAL FUND	Coordination Afrique de l'Ouest	West Africa Regional Projet	893.065,52	EUR	893.065,52
Helvetas Swiss Intercooperatio	Bangladesh	Bangladesh	15.283,16	CHF	13.102,85
Fonds privés USA / Private funds USA :					242.723,61
Ford Foundation	Chine	China	22.689,98	USD	20.256,66
John Hopkins University	Cambodge	Cambodia	21.963,16	USD	19.919,07
Miracle Feet	Sri Lanka	Sri Lanka	24.291,79	USD	21.774,11
Miracle Feet	Bolivie	Bolivia	19.881,67	USD	18.546,24
Miracle Feet	Bolivie	Bolivia	7.873,92	USD	6.653,16
Wellspring Advisors	Other	Other	175.502,27	USD	155.574,37
Fonds Privés autres nationalités / Private funds other nationalities :					4.295.878,89
Australian Red Cross	Indonésie	Indonesia	20.989,01	AUD	14.431,35
Australian Red Cross	Myanmar	Birmanie	15.000,00	USD	13.110,00
BLOMBANK	HI Middle East Regional Office / Jordanie	MERO Middle East Regional Office / Jordanie	184.440,00	USD	161.067,00
BSRM	Bangladesh	Bangladesh	853.171,00	BDT	10.177,27
Educate a Child	Coordination Afrique de l'Ouest	West Africa Regional Projet	1.287.068,21	USD	1.140.713,54
FED. INTER. DE LA CROIX ROUGE	Philippines	Philippines	1.191.697,15	PHP	22.198,52
Finn Church Aid	Crise Syrienne	Syrian Crisis	43.635,52	EUR	43.635,52
Fondation Anesvad	Togo - Bénin	Togo - Ghana	228.646,74	EUR	228.646,74
Fondation Anesvad	Togo - Bénin	Togo - Ghana	6.683,18	EUR	6.683,18
Fondation Medicor	Sénégal - Cap Vert	Senegal - Cap Vert	246.372,36	EUR	246.372,36
Fondation Medicor	Colombie	Colombia	363.238,80	CHF	333.759,20
Fondation OCP	Maghreb	Morocco - Tunisia	2.124.855,00	MAD	193.514,00
Fondation ORANGE Mali	Mali	Mali	5.245.985,06	XOF	7.997,45
IKEA FOUNDATION	Coordination Régionale Asie du sud	South Asia Regional Coordination	1.652.254,09	EUR	1.652.254,09
Other private funds	Népal	Nepal	35.410,00	EUR	35.410,00
SAVE THE CHILDREN	Laos	Laos	18.428,00	USD	16.412,54
World Diabete Foundation	Philippines	Philippines	169.496,13	EUR	169.496,13