Changes to France’s tax laws caused an unprecedented decline in HI’s private donations in 2018. However, this contextual issue must not be allowed to overshadow the benefits achieved from the profound transformations made to our organisation during the course of the year. Meanwhile, in an ever more complex world, we continued to deliver adapted responses to humanitarian crises, including in countries such as Libya and the Democratic Republic of Congo (DRC).

Staying the course in an increasingly turbulent world

"We also pursued the development of our social mission in 2018, attaining growth of around 10%."

left to fend for themselves by the international community. Our steadfast determination not to abandon the victims of invisible crises is integral to HI’s DNA.

We also pursued the development of our social mission in 2018, attaining growth of around 10%. We increased the volume of our projects in Mali, Chad, DRC, Bangladesh, Iraq, Yemen and in support of Syrian refugees to the extent that this small proportion of our 60 or so programmes now represents almost 50% of our activity. We are now well on our way to achieving one of our key strategic ambitions: enhancing HI’s capacity to lead NGO consortia and run major programmes spanning several countries.

Rolling out large-scale regional programmes in 2018 also enabled us to address a growing demand from our institutional donors. We overhauled the way we organise our operations and set up regional hubs which, although fewer in number, are able to manage greater volumes of activity. Another outcome of the organisational changes introduced in 2018 was the establishment of a new division dedicated to innovation and data management, and tasked with helping our projects harness technological advances. We have already secured major funding for the development of an innovative project in Chad using drones to map areas contaminated by landmines and explosive remnants of war.

Protecting our beneficiaries is paramount. In 2018, we strengthened our existing measures for safeguarding beneficiaries against sexual abuse and ensuring protection of personal data.

Finally, in this rapidly changing world to which we must ceaselessly adapt, our ethical principles are the constant that guides our choices. We consider it imperative to abide by these principles in all our actions and at all times. This conviction forced us to make a difficult decision in 2018: for the first time in our organisation’s history, we withdrew from a country on ethical grounds. HI has red lines that it will never cross - in this case, the ethnic cataloguing of our personnel in Burundi.

"I would like to add some personal words of welcome to Jean-Noël Dargnies, the new Chairman of the Handicap International Federation - Humanity & Inclusion. After a long career as an engineer with an international corporation, Jean-Noël became the director of a prestigious educational institution, which, like HI, promotes strong humanist values. His experience in these different sectors will be a valuable asset in the governance of HI and I thank him for his commitment to our organisation. I would also like to express my thanks once again to all our employees and voluntary workers for their remarkable efforts and engagement."

Jean-Noël DARGNIES & Manuel PATROUILLARD
Chairman and Managing Director of Humanity & Inclusion

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Part 1 | Who we are?

The Humanity & Inclusion network

Our vision

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

Our mission

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

Our values

HUMANITY

Our work is underpinned by the value of humanity. We include everyone, without exception and champion each individual’s right to dignity. Our work is guided by respect, benevolence and humility.

INCLUSION

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

COMMITMENT

We are resolute, enthusiastic 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, altruistic and transparent manner.

Handicap International becomes Humanity & Inclusion

On 24th January 2018, the global Handicap International network became Humanity & Inclusion (HI).

The HI global network is made up of a Federation, which implements programmes in 54 countries, eight national associations and the HI Institute on Humanitarian Action. Depending on the country in which they are based, 26 of these programmes and national associations bear the name “Handicap International” and 38 are called “Humanity & Inclusion” in 2018.

Our Institute for Humanitarian Action: safeguarding our ethical principles

Since 2015, the HI Institute for Humanitarian Action (the new name of the Handicap International Foundation) has been responsible for defining the ethical framework that underpins HI’s actions. The Institute analyses the ethical and political issues facing the HI movement and the aid sector in general.

IDEAS LABEL

With the help of the Institute for the Development of Ethics and Action for Solidarity (IDEAS), in January 2016 HI engaged in enhancing its governance, financial management and effectiveness. After an independent audit conducted on the basis of 120 IDEAS criteria, our organisation was awarded the IDEAS label in recognition of the quality of our governance, financial management and the efficiency of our actions.

Institutional policies and code of conduct

HI’s institutional policies set out the principles to be respected by all of its employees and partners. Its gender, protection of beneficiaries and child protection policies are accompanied by a code of conduct which applies to all those representing HI (employees, board members, people accompanying expatriate staff, consultants, service providers, partner organisations, interns and voluntary workers). Whenever local legislation permits, HI incorporates this code of conduct into employment contracts and internal rules of procedure.

Our institutional policies are available online: www.hi.org

• Policy for the Protection of Beneficiaries against Sexual Exploitation and Abuse, which also prohibits recourse to prostitution
• Child protection policy
• Gender policy
• Policy for the Prevention of and Fight against Bribery and Corruption
• Safety and Security policy

They support our causes

HI receives the high patronage of the High Patronage of Her Majesty Queen Mathilde of Belgium.

HI’s causes are supported by a number of prestigious ambassadors. They include Jessica Cox, Ulrike Folkerts, Mario Gatta, Rachel Kolb d’Alba, Anthony Lemke, Eddie Ndopu, Avellle Red, Christa Rigozzi, Diane Tell and Celine van Till.

International recognition

1999

HI obtained special consultative status with the United Nations.

2011

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

2008

The Nansen prize was awarded to the United Nations Mine Action Coordination Centre for South Lebanon in recognition of the work of its deminers, who included three teams from HI.

2018

HI was rated 8th in NGO Advisor’s ranking of the world’s top 500 non-governmental organisations.

1997

HI was co-laureate of the Nobel Peace Prize in 1997 for its role in the International Campaign to Ban Landmines.

1999

The United Nations High Commissioner for Refugees awarded HI the Nansen prize “for its outstanding work with refugees.”

2016

The United Nations High Commissioner for Refugees awarded HI the Nansen prize for its work in South Lebanon.

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PROGRAMMES AND KEY EVENTS IN 2018

Part 2 | Our actions

Programmes and key events in 2018

ADVOCACY

Including people with disabilities in humanitarian action

There are now 200 signatories to the Charter on Inclusion for Persons with Disabilities in Humanitarian Action, launched by HI and 70 partners in 2016. These include 25 states, the European Union, several United Nations agencies, humanitarian aid organisations and organisations of people with disabilities. In 2018, to ensure that concrete actions can be put in place to meet the requirements outlined in this Charter, HI conducted a survey of the situation of Syrians with disabilities living in camps, communities and informal settlements in Jordan and Lebanon. The survey found that more than 60% of households of Syrian refugees include a person with disabilities, and that 20% of refugees in Lebanon and Jordan are living with a disability. The survey also identified their main difficulties and assessed their access to services. The objective now is to provide NGOs with data and recommendations to help them adapt their humanitarian aid projects to the real needs of refugees with disabilities. A report entitled 'Removing barriers, the path towards inclusive access is available for both Lebanon and Jordan, along with fact sheets and statistical data.

ADVOCACY

“STOP bombing civilians!”

As part of an international campaign launched two years ago with the International Network on Explosive Weapons (INEW), HI lobbied 4,500 parliamentarians in 2018, urging them to take a stance against the bombing of populated areas, a practice which kills or injures 50 people across the world each day. This lobbying campaign was launched in eight countries (Belgium, Canada, France, Germany, Luxembourg, Switzerland, United Kingdom and United States) to make politicians aware of the humanitarian disaster caused by the use of explosive weapons in populated areas. They were asked to sign the “Stop Bombing Civilians” petition, add the cause to their parliamentary agendas and bring pressure to bear on their governments to oppose this barbaric practice. The objective was to garner as many signatures as possible to support our advocacy with policy makers.

FACTS

43,000 people are killed or injured by explosive weapons every year
92% of the victims of explosive weapons used in densely populated areas are civilians.

ACHIEVEMENTS

At a conference organised in Chile by HI in December 2018, representatives of 23 States adopted the Santiago Communique to express their concern about the use of explosive weapons in populated areas.

AFGHANISTAN

Certified rehabilitation training

More than half of Afghanistan’s population lives below the poverty line. The number of victims killed or injured by explosive weapons is among the highest in the world. Terrorist attacks and internal conflict make it extremely difficult to develop care services and train qualified professionals. As a result, huge numbers of Afghans with disability live in situations of extreme vulnerability without access to rehabilitation services. This is especially true in unstable and remote regions. To fill this skills gap in the remote provinces of Takhar and Herat, HI launched a three-year professional training course certified by the Afghan Diploma for Prosthetics & Orthotics. The objective? To improve access to quality physical rehabilitation services for people with disabilities living in areas where such services are unavailable. The project is run with our partner, the Swedish Committee for Afghanistan, and in collaboration with the Ghazanfar Institute of Health Sciences and the Afghan Ministry for Public Health’s Disability and Rehabilitation Programme. In 2018, 40 ortho-prosthetics students from these provinces or neighbouring regions were awarded the diploma, half of whom were women.

AFGHANISTAN

Employment & Disability: opening up opportunities

80% of people with disabilities are unemployed worldwide. The situation in Tunisia is a reflection of this lamentable state of affairs. Private companies and employers do not know where to find talented people with disabilities who meet their requirements, nor do they know how to adapt their work practices to facilitate the integration of workers with disabilities or how to tackle prejudices among the rest of the workforce.

TUNISIA

Employment & Disability: opening up opportunities

2,488 people were informed and 603 accompanied in Benin, Morocco, Senegal and Tunisia.

23 States adopted the Santiago Communique to express their concern about the use of explosive weapons in populated areas.

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However, the country’s new law on corporate social responsibility, ratified in June 2018, is a step in the right direction. It requires social partners organisations to encourage companies to commit more strongly to ensuring diversity and inclusion. This is also the objective of HI’s Employment & Disability project, run in four of Tunisia’s governorates. To promote disability inclusion in the workplace, the project focuses on environmentally-responsible sectors offering job opportunities. Its main activity in 2018 was matching supply with demand. HI’s teams simultaneously laid the groundwork for success with companies, public- and private-sector actors and their partners, as well as with disabled job-seekers, particularly women and young people. They also helped companies to institute diversity policies and establish partnerships with employment sector representatives to help them recruit workers with disabilities. Jobseekers were offered training and support to find stable employment or develop their own economic activity. This Employment & Disability project is run on a regional level in Benin, Morocco, Senegal and Tunisia.

TUNISIA

Employment & Disability: opening up opportunities

18,897 people benefited from physical and functional rehabilitation services.
Protecting the most vulnerable from the worst violence

In 2017/2018, 85,000 children in Burundi learned how to protect themselves from physical and sexual violence. Many of these children had disabilities, as disabled children are four times as likely to fall prey to sexual violence as children without disabilities. Four hundred young victims were also provided with direct care. Via another project, Schools as Zones of Peace, our teams created a healthy and secure environment for children living in parts of the country affected by armed confrontations. As a result, dozens of schools have now drawn up action plans and charters to protect their most vulnerable pupils, and 500 people have received training on how to identify signs of distress in children. These leaders helped 2,500 children receive support. In 2018, HI ran protection activities in the south and south-east of the country where more than 10,000 people, most of them from Congo, have taken refuge. The majority (65%) are children who arrived without their parents and are therefore at significant risk of violence, exploitation and neglect. HI also provided protection for refugee women and girls, offering them psychological support and alerting them to the risks of violence - a very real threat in this type of situation. 21,794 people were supported by HI in Burundi.

The needs for assistance are still as great in Burundi. However, in 2018, HI made the difficult decision to withdraw from the country after the government introduced new laws severely restricting the independence and neutrality of our operations. In addition to the high concentration of landmines, Colombia is a mountainous country with dense vegetation, which creates real topographical constraints for the demining teams. Furthermore, most of the mines are improvised, making them unstable. All these factors make demining operations complex. HI also teaches communities living in close proximity to such weapons how to stay safe. Teams also provide survivors with rehabilitation care, psychosocial support and help with returning to employment or launching a business.

Freeing Colombia from the threat of landmines

HI is one of Colombia’s four officially-recognised humanitarian demining operators. With 31 of its 32 departments contaminated by landmines, Colombia has the world’s second-highest casualty rate from these weapons. This pervasive threat paralyses entire regions, and their inhabitants live in a state of constant fear. HI provides them support in the hope that one day they will be able to lead normal lives.

In 2017, HI began demining operations in the departments Cauca, Meta and Caqueta. In addition to the high concentration of landmines, Colombia is a mountainous country with dense vegetation, which creates real topographical constraints for the demining teams. Furthermore, most of the mines are improvised, making them unstable. All these factors make demining operations complex.

Burundi

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Health as a priority for infants, young children, expectant and new mothers

An estimated 800 women and 10,000 infants die every day as a result of complications during pregnancy or childbirth, most of them in developing countries. Yet, 70% of these complications are preventable.

HI works with health services to reduce mortality rates and improve the prevention, early detection and management of disabilities linked to pregnancy and childbirth. Our teams are also lobbying for maternal and child health and sexual and reproductive health services to be integrated into local public health systems.

To improve maternal and child health, HI trains doctors, nurses and midwives in the prevention and management of disabilities and sets up pre- and post-natal support services. Our neonatal and child health and sexual and reproductive health projects target teenagers, pregnant women and women of childbearing age as well as their children through early infancy as part of the same care continuum. This ensures efficient pregnancy monitoring, prevents impairments and disabilities linked to at-risk pregnancy and childbirth and addresses the most common congenital malformations immediately after birth.

162,112 mothers and children benefited from this support in 13 countries.

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162,112 mothers and children benefited from this support in 13 countries.
All National Associations (Germany, Belgium, Canada, United States, France, Luxembourg, United Kingdom, Switzerland) conduct advocacy activities, including fighting against the bombing of civilians.

Countries where activities were started in 2018: Peru, Paraguay.

Countries where activities closed down in 2018: Burundi, East Timor, Nicaragua, Ukraine.

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

DIVERSE FUNDING SOURCES
To maintain its independence and ensure the long-term future of its actions, HI relies on three main sources of funding:
- funds raised from the general public through donations, solidarity sponsorship, legacies and sales of craft, fair-trade and co-branded products;
- grants from institutional donors (United Nations, European Union, the regional or national branches of international cooperation agencies) or private bodies (foundations, associations, companies);
- HI also draws benefit from its expertise and know-how by changing governmental agencies and international bodies for expertise and consultancy services.

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

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

POOLING DONATIONS FOR GREATER EQUITY
HI has always made it a rule not to allocate donations to a given programme (except in the case of solidarity sponsorship), but rather to pool donations so they can be used on all of its programmes. It can thus mobilise funding at any time for wherever needs are greatest and most urgent. This practice of pooling unrestricted funds is complementary to that of institutional donors who designate funds to specific projects.

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

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

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

At 31st December 2018 in thousands EUR. This table is based directly on HI’s annual financial statements. As such, the figures have been rounded up.

#### Income

<table>
<thead>
<tr>
<th>Description</th>
<th>Total 2018</th>
<th>Monitoring of funds raised from the general public</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-designated, unused resources raised from the public in previous periods</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>at the start of the period ¹</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Resources raised from the public ⁴</td>
<td>52,335</td>
<td>52,335</td>
</tr>
<tr>
<td>Other private funds ⁴</td>
<td>11,832</td>
<td>—</td>
</tr>
<tr>
<td><strong>Total resources raised from the public</strong></td>
<td><strong>64,167</strong></td>
<td>—</td>
</tr>
<tr>
<td>Grants and other public subsidies</td>
<td>121,506</td>
<td>—</td>
</tr>
<tr>
<td>Other income</td>
<td>3,070</td>
<td>—</td>
</tr>
<tr>
<td><strong>Total income this financial year</strong></td>
<td><strong>188,743</strong></td>
<td>—</td>
</tr>
<tr>
<td>Provisions write-back</td>
<td>1,379</td>
<td>—</td>
</tr>
<tr>
<td>Unutilised prior period designated resources brought forward</td>
<td>596</td>
<td>—</td>
</tr>
<tr>
<td>Change in dedicated funds raised from the public ⁴</td>
<td>—</td>
<td>209</td>
</tr>
<tr>
<td><strong>Total income</strong></td>
<td><strong>190,718</strong></td>
<td><strong>64,750</strong></td>
</tr>
<tr>
<td>Balance of resources raised from the public not used and not designated at the period end ⁴</td>
<td>—</td>
<td>55,838</td>
</tr>
<tr>
<td><strong>Total uses financed by resources raised from the public</strong></td>
<td><strong>64,750</strong></td>
<td>—</td>
</tr>
</tbody>
</table>

### Use of funds

At 31st December 2018 in thousands EUR. This table is based directly on HI’s annual financial statements. As such, the figures have been rounded up.

#### Expenditure

<table>
<thead>
<tr>
<th>Description</th>
<th>Total use of funds 2018</th>
<th>Use of funds from other resources</th>
<th>Use of funds from resources raised from the general public</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social missions,¹</td>
<td>159,749</td>
<td>135,891</td>
<td>54,857</td>
</tr>
<tr>
<td>Fundraising expenses,²</td>
<td>20,074</td>
<td>1,770</td>
<td>18,304</td>
</tr>
<tr>
<td>Administrative costs,³</td>
<td>10,924</td>
<td>10,924</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total expenditure for the financial year</strong></td>
<td><strong>190,749</strong></td>
<td><strong>137,455</strong></td>
<td><strong>54,857</strong></td>
</tr>
<tr>
<td>Charges to provisions</td>
<td>1,177</td>
<td>1,177</td>
<td>—</td>
</tr>
<tr>
<td>Funds allocated and carried forward to the next financial year</td>
<td>—</td>
<td>387</td>
<td>—</td>
</tr>
<tr>
<td><strong>Total expenditure</strong></td>
<td><strong>192,313</strong></td>
<td><strong>141,832</strong></td>
<td><strong>54,857</strong></td>
</tr>
<tr>
<td>Proportion of gross fixed assets for the period financed</td>
<td>—</td>
<td>—</td>
<td>1,773</td>
</tr>
<tr>
<td>Reversal of amortisation charges on fixed assets financed</td>
<td>—</td>
<td>—</td>
<td>792</td>
</tr>
<tr>
<td><strong>Total uses financed from resources raised from the public</strong></td>
<td><strong>190,718</strong></td>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

¹Social missions: implementation of HI programmes throughout the world and programme coordination from headquarters. A programme includes more than one project.

²Fundraising expenses: includes expenses for general public fundraising campaigns and other fundraising expenses (other private funds, application for grants and other public subsidies).

³Administrative costs: includes all expenses related to general services, as well as expenses for information and awareness-raising, for example the organisation’s website.

### Methodology used in establishing the statement of utilisation of funds (CER)

The Statement of Utilisation of Funds, or CER from the French Compte d’Emploi des Ressources, is drawn up in conformity with the French decree of 11 December 2008, and using methodology approved by the Federation’s Board of Trustees. Using common accounting principles, the CER is established on the basis of the cost accounts produced by each entity in the HI organisation, and in conformity with the regulations in effect. Finally, the heading “Uses of funds” is calculated as the difference between the cost of each utilisation heading and other funding allocated to them (mainly institutional funds).

As the Federation’s headquarters are in France, French regulations apply.

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¹Non-designated, unused resources raised from the public in previous periods brought forward at the start of the period. It corresponds to the part of the associative funds resulting from fundraising with the general public and not used during the previous exercises.

²Resources raised from the public: one-off donations, regular donations by direct debt, sponsoring, legacies, etc. raised in the year.

³Other private funds: institutional financing from foundations, associations and sponsors.

⁴Balance of resources raised from the public not used and not designated at the period end: constitute the ‘final stock of donations’ not used at the end of the year. This stock, integrated into associative funds, contributes to the financial safety indispensable to the perpetuity of the social missions.
### Distribution of program-related costs

**Africa and the Indian Ocean**

- East Africa: 0.44%
- Ethiopia: 3.51%
- Kenya / Somalia: 6.26%
- Republic of South Sudan / Uganda: 3.88%
- West Africa: 2.50%
- Chad: 14.57%
- Burkina Faso / Niger: 11.70%
- Mali: 18.32%
- Senegal / Cape Verde / Guinea Bissau: 4.04%
- Sierra Leone / Liberia: 2.88%
- Togo - Benin: 4.39%
- Mozambique: 1.56%
- Burundi: 4.37%
- Democratic Republic of the Congo: 10.86%
- Rwanda: 4.95%
- Central African Republic: 3.45%
- Madagascar: 2.82%

**Central and South America**

- Haiti: 31.19%
- Bolivia: 11.38%
- Cuba: 5.07%
- Nicaragua: 0.01%
- North America and the Middle East
  - Morocco / Tunisia / Algeria: 7.76%
- Jordan / Egypt / Palestinian territories / Yemen / Iraq / Lebanon / Syria: 87.41%
- Libya: 4.83%

**International Campaign to Ban Landmines and EWIPA**

- Carried out at National level: €4.5 M
- Programmes activities: 0.5 M
- 100.00%

**Programmes total: €168 million**

- Africa and the Indian Ocean: 41.9%
- Asia: 2.8%
- Central and South America: 2.7%
- North Africa and the Middle East: 29.4%
- Carried out at national level: 4.7%
- Other programmes activities: 18.2%
- International Campaign to Ban Landmines: 4.7%
- Other programmes activities: 18.2%

**Contributions of the Federation and National Associations to the International Network’s Resources**

- Belgium: 27%
- Canada: 3%
- Federation: 3%
- France: 5%
- Germany: 4%
- Luxembourg: 14%
- Switzerland: 6%
- United Kingdom: 12%
- USA: 6%

**At 31st December 2018 in thousands EUR**

**Assets**

- Fixed assets: 16,925
- Institutional donors: 30,774
- Current assets: 27,513
- Cash disposal: 39,312
- Total assets: 114,524

**Liabilities**

- Total liabilities: 88,210

**Contributions of the Federation**

- *Fixed assets*: buildings, vehicles, computer hardware, and so on, as well as head-office as on the field.
- *Current assets*: inventories of raw materials / client receivables and related accounts, and funding organisations.
- *Cash disposal*: cash at bank and in hand. Part of this disposal is placed in SICAV, without risk to financial investments.
- *Associative funds*: security funds created when the association was founded. They are integrated in the treasury and allow HI to finance its actions while waiting for the institutional donors funds.
- *Provisions for risks and charges*: provisions to cover current disputes or possible risks on funding contracts.
- *Restricted funds*: allocated to specific projects and not used during the period.
- *Current liabilities*: include suppliers and other liabilities like tax and social liabilities, as well as funds received from funding organisations but not used during the period.
HI Federation balance sheet

At 31st December 2018 in thousands EUR
This table is based directly on HI’s annual financial statements. As such, the figures have been rounded up.

<table>
<thead>
<tr>
<th>Assets</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed assets ¹</td>
<td>16,377</td>
<td>14,108</td>
</tr>
<tr>
<td>Institutional donors ²</td>
<td>29,478</td>
<td>15,754</td>
</tr>
<tr>
<td>Current assets ³</td>
<td>45,960</td>
<td>37,570</td>
</tr>
<tr>
<td>Cash disposal ⁴</td>
<td>26,033</td>
<td>15,344</td>
</tr>
<tr>
<td>Total assets</td>
<td>117,848</td>
<td>82,776</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Associative funds ⁴</td>
<td>23,568</td>
<td>23,274</td>
</tr>
<tr>
<td>Provisions for risks and charges ⁵</td>
<td>2,762</td>
<td>3,639</td>
</tr>
<tr>
<td>Allocated funds ⁶</td>
<td>244</td>
<td>246</td>
</tr>
<tr>
<td>Institutional donors ⁷</td>
<td>50,304</td>
<td>26,666</td>
</tr>
<tr>
<td>Current liabilities ⁷</td>
<td>40,970</td>
<td>28,951</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>117,848</td>
<td>82,776</td>
</tr>
</tbody>
</table>

¹Fixed assets: buildings, vehicles, computer hardware, and so on, as well as head-office as on the field.
²Current assets: inventories of raw materials / client receivables and related accounts, and funding organisations.
³Cash disposal: cash at bank and in hand. Part of this disposal is placed in SICAV, without risk to financial investments.
⁴Associative funds: security funds created when the association was founded. They are integrated in the treasury and allow HI to finance its actions while waiting for the institutional donors funds.
⁵Provisions for risks and charges: provisions to cover current disputes or possible risks on funding contracts.
⁶Restricted funds: allocated funds to specific projects and not used during the period.
⁷Current liabilities: include suppliers and other liabilities like tax and social liabilities, as well as funds received from funding organisations but not used during the period.

HI Federation income statement

At 31st December 2018 in thousands EUR.
This table is based directly on HI’s annual financial statements. As such, the figures have been rounded up.

<table>
<thead>
<tr>
<th>Expenses</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase and changes in inventory</td>
<td>-48</td>
<td>105</td>
</tr>
<tr>
<td>Other purchase and external expenses</td>
<td>49,440</td>
<td>43,893</td>
</tr>
<tr>
<td>Taxes and similar expenses</td>
<td>1,628</td>
<td>1,344</td>
</tr>
<tr>
<td>Wages, salaries, and social charges</td>
<td>69,983</td>
<td>64,032</td>
</tr>
<tr>
<td>Fixed asset depreciation and provisions</td>
<td>3,393</td>
<td>3,857</td>
</tr>
<tr>
<td>Other operating expenses</td>
<td>42,505</td>
<td>37,602</td>
</tr>
<tr>
<td>Operating expenses ¹</td>
<td>166,901</td>
<td>150,833</td>
</tr>
<tr>
<td>Financial expenses ²</td>
<td>736</td>
<td>2,259</td>
</tr>
<tr>
<td>Exceptional expenses ³</td>
<td>360</td>
<td>153</td>
</tr>
<tr>
<td>Total expenses for the year</td>
<td>167,997</td>
<td>153,244</td>
</tr>
<tr>
<td>Commitments on restricted funds ⁴</td>
<td>245</td>
<td>246</td>
</tr>
<tr>
<td>Corporate income tax ⁵</td>
<td>15</td>
<td>18</td>
</tr>
<tr>
<td>Total expenses</td>
<td>168,257</td>
<td>153,508</td>
</tr>
<tr>
<td>Net income</td>
<td>-1,146</td>
<td>-1,045</td>
</tr>
<tr>
<td>General total</td>
<td>167,111</td>
<td>152,463</td>
</tr>
</tbody>
</table>

¹Operating income and expenses: purchases, overheads, wages, taxes, depreciations and provisions for expenses, donations and fundings for income.
²Financial income and expenses: loans, investments and exchange gaps.
³Exceptional income and expenses: assets transfer, penalties.
⁴Commitments on restricted funds: restricted funds not used in the exercise.
⁵Income taxes: taxes on financial operations.
⁶Carry over of restricted funds not used from previous year: restricted funds used in the exercise.
On January 24th 2018, the global Handicap International network became Humanity & Inclusion. This network is composed of a Federation, which implements our field programmes in 54 countries, and eight National Associations. These programmes and National Associations operate under the names “Humanity & Inclusion” or “Handicap International” depending on the country.