

RELIEF INTERNATIONAL - FRANCE

Organization under the 1^{er} juillet 1901 law

21 rue de la Vanne
92120 MONTROUGE

STATUTORY AUDITOR REPORT ON THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2024

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

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

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

Only the original report in French has legal authority.

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STATUTORY AUDITOR REPORT ON THE FINANCIAL STATEMENTS

Year ended December 31, 2024

To the general assembly,

Opinion

In compliance with the assignment entrusted to us by your general assembly, we have audited the accompanying financial statements of RELIEF INTERNATIONAL FRANCE for the year ended on December 31 2024.

We certify that the annual accounts are, with regard to French accounting rules and principles, regular and give a true and fair view of the results of operations for the past financial year as well as the financial situation and assets of the organization at the end of this financial year.

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 Responsibilities for the Audit of the Financial Statements* section of our report.

Independence

We carried out our audit mission in compliance with the rules of independence provided for by the Commercial Code and the French Code of Ethics of the Statutory Auditor profession, over the period from January 1, 2024 to the date of issuance of our report

Emphasis

Without calling into question the opinion expressed above, we draw your attention to paragraph 2.2 “post-closing events” of the appendix to the annual accounts explaining the impact of the change of administration in the USA which involved the signing of decrees at the beginning of 2025 ordering the freezing and suspension of a majority of American aid to support humanitarian programs.

Justification of Assessments

In accordance with the requirements of Articles L. 821-53 and R. 821-180 of the French Commercial Code (code de commerce) relating to the justification of our assessments, we bring to your attention the following assessments which, according to our professional judgement, were the most important for the audit of the financial statements.

Verification of inter-entity accounts and revaluation in Euro

⇒ Description

Your organization carries out its projects in countries of intervention in collaboration with RELIEF INTERNATIONAL US and RELIEF INTERNATIONAL UK, forming the RELIEF INTERNATIONAL Alliance. Financial transactions related to operations carried out in foreign currencies are registered using inter-entity accounts, reflecting the accounting position of RELIEF INTERNATIONAL France related to the two other entities.

On the closing date of the financial year, the amount of inter-entity accounts is valued in euros taking into account the methodology described in the appendix to the annual accounts, note "3.4 EXCHANGE POLICY".

⇒ Our response

In order to ensure that the amount of the inter-entity account is consistent with the closing date of the annual accounts, we have carried out the following checks:

- Control of inter-entity balances and reconciliation with the annual accounts of the two other entities of the Alliance ;
- Request for a declaration from the management teams of the Alliance entities on the position at the closing date ;
- Review by sampling of the correct application of the exchange policy at the closing date and verification of overall consistency in the use of monthly rates.

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

Verification of the Management Report and of the Other Documents Provided to the general assembly members

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

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

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

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

In preparing the financial statements, management is responsible for assessing the charitable organization 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 Charitable organization or to cease operations.

The board is responsible for monitoring the financial reporting process and the effectiveness of internal control and risks management systems and where applicable, its internal audit, regarding the accounting and financial reporting procedures.

The financial statements were approved by the board.

Statutory Auditor Responsibilities for the Audit of the Financial Statements

Our role is to issue a report on the financial statements. Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As specified in Article L. 821-55 of the French Commercial Code (code de commerce), our statutory audit does not include assurance on the viability of the Charitable organization or the quality of management of the affairs of the Charitable organization.

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 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 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 Charitable organization'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 Charitable organization to cease to continue as a going concern. If the statutory auditor concludes that a material uncertainty exists, there is a requirement to draw attention in the audit report to the related disclosures in the financial statements or, if such disclosures are not provided or inadequate, to modify the opinion expressed therein,
- Evaluates the overall presentation of the financial statements and assesses whether these statements represent the underlying transactions and events in a manner that achieves fair presentation.

On behalf of In Extenso Auvergne Rhône Alpes
Statutory Auditor

IN EXTENSO AUVERGNE RHONE ALPES

Laurent SIMO

Partner

Attachments: Balance sheet, Income statement, Notes

**FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

FINANCIAL STATEMENT

1. BALANCE SHEET ASSETS

BILAN ACTIF

ACTIF	31/12/2024			31/12/2023
	Brut	Amortissements et dépréciations	Net	Net
ACTIF IMMOBILISE				
Immobilisations incorporelles				
Frais d'établissement				
Frais de recherche et développement				
Donations temporaires d'usufruit				
Concessions, brevets, licences, marques, procédés, logiciels, droits et valeurs similaires				
Immobilisations incorporelles en cours				
Avances et acomptes				
Immobilisations corporelles				
Terrains				
Constructions				
Installations techniques, matériel et outillage industriels, autres immobilisations	19,599	-19,599		
Immobilisations corporelles en cours				
Avances et acomptes				
Biens reçus par legs ou donations destinés à être cédés				
Immobilisations financières				
Participations et créances rattachées				
Autres titres immobilisés				
Prêts				
Autres immobilisations financières				395,058
TOTAL (I)	19,599	-19,599		395,058
COMPTES DE LIAISON (II)				
ACTIF CIRCULANT				
Stocks et en-cours				
Créances				
Créances clients usagers et comptes rattachés				15,372,977
Créances reçues par legs ou donations				
Autres	17,271,702		17,271,702	2,803,252
Valeurs mobilières de placement				
Instruments de trésorerie				
Disponibilités	4,513,026		4,513,026	628,874
Charges constatées d'avance				
TOTAL (III)	21,784,728		21,784,728	18,805,103
Frais d'émission des emprunts (IV)				
Primes de remboursement des emprunts (V)				
Ecart de conversion actif (VI)	4,266		4,266	81,941
TOTAL GENERAL (I+II+III+IV+V+VI)	21,808,593	-19,599	21,788,994	19,282,102

2. BALANCE SHEET LIABILITIES

BILAN PASSIF

PASSIF	31/12/2024	31/12/2023
FONDS PROPRES		
Fonds propres sans droit de reprise		
Fonds propres statutaires		
Fonds propres complémentaires		
Fonds propres avec droit de reprise		
Fonds statutaires		
Fonds propres complémentaires		
Ecart de réévaluation		
Réserves		
Réserves statutaires ou contractuelles		
Réserves pour projet de l'entité		
Autres		
Report à nouveau	94,364	88,073
Excédent ou déficit de l'exercice	22,259	6,291
Situation nette (sous-total)	116,623	94,364
Fonds propres consommables		
Subventions d'investissement		
Provisions réglementées		
TOTAL (I)	116,623	94,364
COMPTES DE LIAISON (II)		
FONDS REPORTES ET DEDIES		
Fonds reportés liés aux legs ou donations		
Fonds dédiés		
TOTAL (III)		
PROVISIONS		
Provisions pour risques	72,000	83,000
Provisions pour charges		
TOTAL (IV)	72,000	83,000
DETTES		
Emprunts obligataires et assimilés (titres associatifs)		
Emprunts et dettes auprès des établissements de crédit		
Emprunts et dettes financières diverses		
Dettes fournisseurs et comptes rattachés	18,469	12,685
Dettes des legs ou donations		
Dettes fiscales et sociales	173,826	109,547
Dettes sur immobilisations et comptes rattachés		
Autres dettes	2,305,964	2,872,599
Instruments de trésorerie		
Produits constatés d'avance	19,102,113	16,109,907
TOTAL (V)	21,600,371	19,104,738
Ecart de conversion passif (VI)		
TOTAL GENERAL (I+II+III+IV+V+VI)	21,788,994	19,282,102

3. INCOME STATEMENT

COMPTE DE RESULTAT

COMPTE DE RESULTAT	31/12/2024	31/12/2023
PRODUITS D'EXPLOITATION		
Cotisations		
Ventes de biens et services		
Ventes de biens		
- dont ventes de dons en nature		
Ventes de prestations de services		
- dont parrainages		
Produits de tiers financeurs		
Concours publics et subventions d'exploitation		
Versements des fondateurs ou consommations de la dotation consommable		
Ressources liées à la générosité du public		
Dons manuels	11,158	5,858
Mécénats		
Legs, donations et assurances-vie		
Contributions financières	24,271,404	27,743,637
Reprises sur amortissements, dépréciations, provisions et transferts de charges		
Utilisations des fonds dédiés		
Autres produits	903,324	551,283
TOTAL I	25,185,885	28,300,778
CHARGES D'EXPLOITATION		
Achats de marchandises	2,171,778	2,471,018
Variation de stocks		
Autres achats et charges externes	20,097,099	23,442,598
Aides financières		
Impôts, taxes et versements assimilés	48,486	25,466
Salaires et traitements	653,110	380,791
Charges sociales	284,011	164,848
Autres charges de personnel		
Dotations aux amortissements et aux dépréciations		
Reports en fonds dédiés		
Autres charges	1,993,919	1,807,964
TOTAL II	25,248,403	28,292,684
1 - RESULTAT D'EXPLOITATION (I-II)	-62,518	8,094
PRODUITS FINANCIERS		
De participations		
D'autres valeurs mobilières et créances de l'actif immobilisé		
Autres intérêts et produits assimilés	95,310	5,016
Reprises sur dépréciations, provisions et transferts de charges		
Différences positives de change		
Produits nets sur cessions de valeurs mobilières de placement		
TOTAL III	95,310	5,016
CHARGES FINANCIERES		
Dotations aux amortissements, aux dépréciations et aux provisions		
Intérêts et charges assimilées		
Différences négatives de change	848	6,820
Charges nettes sur cessions de valeurs mobilières de placement		
TOTAL IV	848	6,820
2 - RESULTAT FINANCIER (III-IV)	94,462	-1,803
3 - RESULTAT COURANT avant impôts (I-II+III-IV)	31,944	6,291

INCOME STATEMENT (CONTINUED)

COMPTE DE RESULTAT

COMPTE DE RESULTAT	31/12/2024	31/12/2023
PRODUITS EXCEPTIONNELS		
Sur opérations de gestion		
Sur opérations en capital		
Reprises sur provisions, dépréciations et transferts de charges	83,000.00	
TOTAL V	83,000	
CHARGES EXCEPTIONNELLES		
Sur opérations de gestion		
Sur opérations en capital		
Dotations aux amortissements, aux dépréciations et provisions	72,000.00	
TOTAL VI	72,000	
4 - RESULTAT EXCEPTIONNEL (V-VI)	11,000	
Participation des salariés aux résultats (VII)		
Impôts sur les bénéfices (VIII)	20,685	
Total des produits (I+III+V)	25,364,195	28,305,794
Total des charges (II+IV+VI+VII+VIII)	25,341,936	28,299,504
6 - EXCEDENT OU DEFICIT	22,259	6,291
CONTRIBUTIONS VOLONTAIRES EN NATURE		
Dons en nature	31,132	561,876
Prestations en nature		
Bénévolat		
TOTAL	31,132	561,876
CHARGES DES CONTRIBUTIONS VOLONTAIRES EN NATURE		
Secours en nature	31,132	561,876
Mise à disposition gratuite de biens		
Prestations en nature		
Personnel bénévole		
TOTAL	31,132	561,876

NOTE TO THE ANNUAL STATEMENT

1. PRESENTATION OF THE ASSOCIATION

Relief International-France is part of the Relief International Alliance which consists of three international non-profit organizations that partner with communities impacted by conflict, climate change and disaster to save lives, build greater resilience and promote long-term health and wellbeing. We partner Relief International US and Relief International UK in delivering this Mission.

The pursuit of our mission is also underpinned by a set of six core capacities that define who we are and how we operate. These capacities are not only essential for achieving our mission but also reflect the values and principles that guide our actions. To successfully fulfil this mission, we recognize the significance of embodying these core capacities across our organization.

Our Core Capacities are:

- 1. Safe:** We ensure that affected communities have access to safe and inclusive programming with an emphasis on protection.
- 2. Truly Local:** We work alongside communities to build resilience. We do this through investment in local staff capacity and with leadership from local partners, organizations and institutions.
- 3. Going The Distance:** We go above and beyond to ensure access to services in the hardest to reach areas amid crisis, displacement and systems failure.
- 4. Conflict Sensitive:** We promote context appropriate and ethical programming in conflict zones and challenging political environments. Our work is underpinned by community acceptance and dynamic conflict analysis.
- 5. Climate Smart:** We develop local capacity to prepare for and respond to climate shocks, with green, digital and off-grid solutions.
- 6. Evidence Based:** We invest in learning and analysis. Sound evidence informs our actions, advocacy and drives our programmes quality, adaptation, and innovation.

We are guided by the humanitarian principles of humanity, neutrality, impartiality, and independence.

Strategy

Health and wellbeing, our strategic positioning, are central to everything that we do. Philosophically, this is Relief International's guiding star. We believe that a resilient community is one that actively benefits from opportunities for greater health and wellbeing, and we at Relief International play a crucial role in pulling those threads

together. We build greater resilience and promote long-term health and wellbeing through a combination of different sectoral approaches working in tandem and through effective use of our core capacities, which are key to how we achieve mission.

We aim to:

- Integrate Economic Opportunity, Education, Health and Nutrition, and WASH (water, sanitation and health) programming and embed climate change and conflict to build community resilience;
- Partner with stakeholders from the private, public, and civil society sectors to holistically build community resilience to climate change and conflict; and
- Identify, test, and help scale up transformational ideas that can maximize communities in fragile settings' resilience to climate change and / or conflict.

2. SIGNIFICANT EVENTS

2.1. SIGNIFICANT EVENTS OF THE YEAR

In 2024, Relief International continued to prioritize health equity as the foundation for community resilience, focusing on strengthening health systems, expanding access to essential services, and deepening local leadership. Our work spanned 15 countries, supporting communities affected by conflict, climate change, and disaster.

Key strategic priorities included:

- Strengthening Healthcare Systems – We aimed to provide and expand our healthcare services to millions of people in need.
- Enhancing Local Leadership – We aim to be Truly Local in our programming, with over 95% of our staff from the communities we serve.
- Expanding Crisis Response and Resilience Programming – We aimed to expand our work in some of the world’s most fragile areas.
- Driving Evidence-Based and Conflict-Sensitive Programming – We aimed to finalise and publish white papers on our core competencies - Safe, Truly Local, Going the Distance, Climate Sensitive, Climate Smart and Evidence Based to provide a clear framework for organizational learning and accountability.
- Advancing Climate-Smart Approaches – We aimed to expand our focus on climate resilience, disaster preparedness, and adaptive programming, particularly in flood-prone and drought-affected areas such as Pakistan and the Philippines.

These priorities were driven by our 2023-2028 Strategy, which emphasizes an integrated approach to resilience—ensuring that health, education, WASH, and livelihoods programming work together to break cycles of vulnerability and build long-term solutions.

Achievements and Performance

Relief International delivered measurable impact in 2024, directly improving the health and resilience of millions. Below are some of the key achievements aligned with our organizational objectives and key results framework and strategy implementation goals:

Healthcare & Resilience Impact:

- Over 11 million essential services provided, including 7 million health consultations across our 1,000+ health facilities. This included maternal care, malnutrition treatment, infectious disease prevention, and mental health support.
- We deepened our commitment to Truly Local programming, with 98% of our staff from the communities we serve. We invested in capacity-building initiatives to strengthen local leadership and partnerships.
- Expansion of primary and secondary healthcare in crisis settings, including Afghanistan, Sudan, and Syria.
- We launched new programs in Gaza, scaled up in Sudan and Afghanistan, and sustained critical services in South Sudan, Syria, and Yemen. Our ability to remain operational in conflict zones was a major achievement.

Strategy and Governance:

- Global Theory of Change finalized in November 2024.
- Four pilot countries (Lebanon, Pakistan, South Sudan, Yemen) developed localized theories of change, aligning with RI's global vision.
- New country strategies developed to reflect the 2023-2028 Strategy Map and Core Capacities.
- Core Capacity White Papers on Safe, Truly Local, and Going the Distance finalized and shared with the board and global staff. KPIs and competency in development to measure progress in key capacity areas.
- Work begun on Climate Smart, Evidence-Based, and Conflict-Sensitive Core Capacity white papers, with drafting set to continue in 2025.

Operational Resilience & Growth:

- Maintained operations in conflict zones despite extreme security and logistical challenges.
- Scaled humanitarian supply chains, ensuring essential medical supplies reached conflict-affected areas.
- Invested in multi-year, sustainable programming, positioning RI for long-term impact.

These achievements demonstrate the depth and breadth of Relief International's impact, from scaling emergency response to strengthening long-term resilience through strategic investments in health, leadership, and sustainability.

2.2. EVENTS AFTER CLOSING OF ACCOUNT DATE

In early 2025, the humanitarian sector was subject to a series of shocks emanating from the dismantling of USAID by the new US administration. This affected our Alliance partner RI-US significantly and as we share the same management team this had some considerable effect on RI-France. This decision has no impact on 2024 Financials. However, steps taken in February and March 2025 to re-size the management team have successfully reshaped central costs to the reduced amount of indirect revenue available to fund central operations. Looking forward we do see a risk of reduction in our income sources as some UN bodies are defunded. However, most of our grantors are continuing to fund the sorts of projects that we specialise in delivering. We do foresee some reduction in income in 2025 and beyond but our reduced costs base means that we can still deliver the work available to us within our budgetary means.

3. ACCOUNTING RULES AND METHODS

3.1. ACCOUNTING SCOPE AND METHODS

The accounts of the RELIEF INTERNATIONAL FRANCE Association as of December 31, 2024, have been established in euros in accordance with the rules set by the PCG (ANC regulation n° 2014-03) and ANC regulation n° 2018-06 (amended) of December 5, 2018, relating to the annual accounts of non-profit private law entities. The general accounting conventions have been applied in compliance with the principle of prudence in accordance with the following basic assumptions:

- Going concern
- Consistency of accounting methods
- Independence of financial years and in accordance with the general rules for the preparation and presentation of annual accounts.

The basic method used for valuing items recorded in the accounts is the historical cost method.

3.2. LEGACIES, DONATIONS, AND MANUAL GIFTS

As of January 1, 2020, in application of ANC regulation 2018-06, all legacies and donations are recorded in specific accounts as assets and liabilities. The counterpart is recognized as income unless stipulated by the testator/donor to strengthen the entity's equity. The association receiving very few donations, this regulatory change has no impact on equity.

As a reminder, the extraordinary general assembly of June 1, 2021, decided to amend article 5 of the statutes of the Relief International France association to expressly add as resources the funds raised during public generosity appeals.

No income related to legacies and donations was recognized during the 2024 fiscal year. The collection of manual donations is recorded upon receipt and amounts to €11 157 for the fiscal year ending December 31, 2024. It is fully utilized during the fiscal year and is not carried forward as dedicated funds.

3.3. FINANCIAL CONTRIBUTIONS

Financial contributions are funds allocated by institutional donors of public and private origin, mainly abroad, intended to finance the implementation of the association's social missions. A funding agreement is established between the association and the funder, defining the reference period (start and end of execution), the activities financed, and detailing the reciprocal commitments.

Relief International France's main donor is the European Community, and more specifically ECHO (European Civil Protection and Humanitarian Aid Operations). In accordance with ANC regulation 2018-06, financial contributions are recognized on signature of the grant agreement in an income statement. The portion of a multi-year contribution relating to future years is recorded at year-end in a "Deferred income" account.

3.4. EXCHANGE RATE POLICY

The accounts of MRCA / RELIEF INTERNATIONAL FRANCE are denominated in euros. Exchange rate adjustments for monetary items denominated in foreign currencies are recognized in accordance with standard accounting practices.

- Balance sheet accounts (assets and liabilities) excluding shareholders' equity: conversion of balances presented at the balance sheet date into the currency of the transaction at the exchange rate published to date by the European Central Bank (euro-denominated bank accounts are maintained at their nominal value);
- Shareholders' equity: historical exchange rate maintained;
- Income statement (income and expenses): revaluation into euros using the average exchange rate of the recording currency or original currency on the date of recognition in the income statement for the period. Average rates may be weighted by the volume of foreign currency transactions carried out during the accounting period.

At 12/31/2024, the association's liabilities and receivables are denominated in foreign currencies. Receivables correspond to outstanding balances on financing contracts denominated in currencies other than the euro, and to outstanding inter-company current accounts of the Alliance Relief International. Liabilities correspond to outstanding inter-company current accounts of the Alliance RI only.

Prior to recognition of foreign exchange gains and losses at the balance sheet date, the balance of foreign currency receivables shown on the balance sheet corresponds to the amount in the

contract currency, converted into euros at the exchange rate determined by the association on the contract start date, less receipts received, which are themselves converted at the rate applied by the association on the date of receipt.

At year-end, and in accordance with article 420-5 of ANC regulation no. 2014-03, receivables and payables in foreign currencies are translated into euros at the most recent exchange rate. The association has been using the European Central Bank rate since the year ended 12/31/2020.

When the application of the conversion rate at the balance sheet date results in a change in the amounts previously recorded in euros, translation differences are recorded in transitional accounts, pending subsequent adjustments:

- on the assets side of the balance sheet for differences corresponding to an unrealized loss (translation difference on the assets side)
- On the liabilities side of the balance sheet for differences corresponding to an unrealized gain (Translation difference on the liabilities side).

Total translation adjustments amounted to :

- 4,266 € for asset translation differences
- 0 € on the liabilities side

No provision for foreign exchange risk has been booked at the balance sheet date, in accordance with the contractual agreements entered into within the Alliance, transferring the final foreign exchange risk to other network entities.

It should be noted that the balance of the "deferred income" account relating to contracts in currencies other than the euro does not constitute a liability and is therefore not revalued at the balance sheet date.

3.5. ACCRUED INCOME & PREPAID INCOME

The accounting method used to estimate income, accrued income and deferred income is as follows:

- Revenue corresponding to commitments made by funding bodies on the date the agreements are signed is recognized during the year.
- Revenue not realized at the end of the year is recorded as deferred income, to be carried forward to the following year.
- The amount of revenue for the year therefore corresponds to the revenue linked to expenditure incurred on the financing agreements, plus the indirect costs provided for in the agreements.

4. ADDITIONAL INFORMATION – BALANCE SHEET ITEMS

4.1. FIXED ASSETS

Fixed assets are valued at acquisition cost. It should be noted that equipment acquired thanks to institutional financing, and when subject to contractual clauses designed to transfer the equipment to partner at the end of the project, are expensed.

Cadre A	Valeur brute début exercice	Augmentations	
		Réévaluations	Acquisitions
Immobilisations incorporelles			
Frais d'établissement, de recherche et développement			
Donations temporaires d'usufruit			
Autres postes d'immobilisations incorporelles			
Total I			
Immobilisations corporelles			
Terrains			
Constructions sur sol propre			
Constructions sur sol d'autrui			
Installations générales, agencements et aménagements des constructions			
Installations techniques, matériel et outillage industriels			
Installations générales, agencements et aménagements divers			
Matériel de transport	19,598		
Matériel de bureau et informatique, mobilier			
Emballages récupérables et divers			
Immobilisations corporelles en cours			
Avances et acomptes			
Biens reçus par legs ou donations destinés à être cédés			
Total II	19,598		
Immobilisations financières			
Participations évaluées par mise en équivalence			
Autres participations			
Autres titres immobilisés			
Prêts et autres immobilisations financières	395,058		
Total III	395,058		
TOTAL GÉNÉRAL (I+II+III)	414,656		

Cadre B	Diminutions		Valeur brute fin d'exercice	Réévaluations Valeur d'origine
	Par virement	Par cession		
Immobilisations incorporelles				
Frais d'établissement, de recherche et développement				
Donations temporaires d'usufruit				
Autres postes d'immobilisations incorporelles				
Total I				
Immobilisations corporelles				
Terrains				
Constructions sur sol propre				
Constructions sur sol d'autrui				
Installations générales, agencements et aménagements des constructions				
Installations techniques, matériel et outillage industriels				
Installations générales, agencements et aménagements divers				
Matériel de transport			19,598	
Matériel de bureau et informatique, mobilier				
Emballages récupérables et divers				
Immobilisations corporelles en cours				
Avances et acomptes				
Biens reçus par legs ou donations destinés à être cédés				
Total II			19,598	
Immobilisations financières				
Participations évaluées par mise en équivalence				
Autres participations				
Autres titres immobilisés				
Prêts et autres immobilisations financières		395,058		
Total III		395,058		
TOTAL GÉNÉRAL (I+II+III)		395,058	19,598	

4.2. DEPRECIATION OF FIXED ASSETS

Fixed assets are depreciated on a straight-line basis over the following periods:

- Office and computer equipment: 4 years
- Transport equipment: 5 years
- Furniture: 5 years

SITUATION ET MOUVEMENTS DE L'EXERCICE				
IMMOBILISATIONS AMORTISSABLES	Valeur début exercice	Augment. Dotations	Diminutions Sorties/Rep.	Valeur en fin d'exercice
Immobilisations incorporelles				
Frais d'établissement, de recherche et développement				
Donations temporaires d'usufruit				
Autres postes d'immobilisations incorporelles				
Total I				
Immobilisations corporelles				
Terrains				
Constructions sur sol propre				
Constructions sur sol d'autrui				
Installations générales, agencements et aménagements des constructions				
Installations techniques, matériel et outillage industriels				
Installations générales, agencements et aménagements divers				
Matériel de transport	19,598			19,598
Matériel de bureau et informatique, mobilier				
Emballages récupérables et divers				
Total II	19,598			19,598
TOTAL GÉNÉRAL (I+II)	19,598			19,598

4.3. EQUITY VARIATION

Variation des fonds propres	Montant en début d'exercice	Affectation du résultat	Augmentation	Diminution ou consommation	Montant en fin d'exercice
Fonds propres sans droit de reprise					
Fonds propres avec droit de reprise					
Ecart de réévaluation					
Réserves					
Report à nouveau	88 073	6 291			94 364
Excédent ou déficit de l'exercice	6 291	-6 291	22 259		22 259
Situation nette	94 364	-	22 259		116 623
Fonds propres consommables					
Subventions d'investissement					
Provisions réglementées					
TOTAL	94 364				116 623

4.4. MOVEMENTS IN DEDICATED FUNDS

Dedicated funds are liabilities items which, at the year-end, record the portion of resources allocated by third-party funders to specific projects, which has not yet been fully utilized in accordance with the commitment made to them.

The association does not recognize any dedicated funds at year-end.

4.5. PROVISIONS

Provisions, recorded in accordance with CRC regulation no. 2000-06, are intended to cover risks and expenses that are probable as a result of events that have occurred or are in progress, and are clearly defined in terms of their purpose, but whose occurrence, timing or amount are uncertain.

The provision for contingencies booked at December 31, 2024 corresponds to the ineligible costs linked to ongoing audit.

	Montant début exercice	Augmentatio n Dotations ex.	Diminutions : reprises ex.		Montant à la fin de l'exercice
			Utilisées	Non utilisées	
Provisions réglementées					
Provisions pour investissements					
Provisions relatives aux stocks					
Provisions relatives aux éléments d'actif					
Amortissements dérogatoires					
Autres provisions réglementées					
Total I					
Provisions pour risques et charges					
Provisions pour litiges	83,000	72,000	75,000	8,000	72,000
Provisions pour amendes et pénalités					
Provisions pour pertes de change					
Provisions pour pertes d'emploi					
Autres provisions pour risques					
Provisions pour charges sur legs et donations					
Provisions pour pensions et obligations similaires					
Provisions pour impôts					
Provisions pour charges à répartir sur plusieurs exercices					
Autres provisions pour risques et charges					
Total II	83,000	72,000	75,000	8,000	72,000
Provisions pour dépréciations					
Sur immobilisations incorporelles					
Sur immobilisations corporelles					
Sur biens reçus par legs ou donations destinés à être cédés					
Sur titres mis en équivalence					
Sur titres de participation					
Sur autres immobilisations financières					
Sur stocks et en-cours					
Sur comptes clients					
Sur comptes de confédérations, fédérations, unions, entités affiliées					
Sur créances reçues par legs ou donations					
Autres dépréciations					
Total III					
TOTAL GÉNÉRAL (I+II+III)	83,000	72,000	75,000	8,000	72,000

4.6. STATEMENT OF RECEIVABLES AND PAYABLES

4.6.1. Balance of liabilities in Euro

Receivables are valued at their face value. An impairment loss is recognized when the inventory value is lower than the book value. At 12/31/2024, impairment of trade receivables corresponds to the risk of ineligibility of certain operating expenses identified by the association.

ÉTAT DES CRÉANCES ET DES DETTES

Cadre A	ÉTAT DES CRÉANCES	Montant brut	A 1 an au plus	A plus d'un an
De l'actif immobilisé				
Créances rattachées à des participations				
Prêts (1)				
Autres immobilisations financières				
De l'actif circulant				
Clients, usagers, adhérents douteux ou litigieux				
		12,958,656	12,958,656	
Autres créances clients, usagers, adhérents				
		152,656	152,656	
Reçues sur legs et donations				
Personnel et comptes rattachés				
Sécurité sociale et autres organismes sociaux				
Impôts sur les bénéfices				
Taxe sur la valeur ajoutée				
Autres impôts taxes et versements assimilés				
		15,808	15,808	
Divers				
Confédération, fédération, union, associations affiliées				
		4,144,582	4,144,582	
Débiteurs divers				
Charges constatées d'avance				
Total		17,271,702	17,271,702	

(1) Dont prêts accordés en cours d'exercice	
(1) Dont remboursements obtenus en cours d'exercice	

Cadre A	ÉTAT DES DETTES	Montant brut	A 1 an au plus	De 1 à 5 ans	A plus de 5 ans
Emprunts obligataires et assimilés					
Emprunts et dettes auprès d'établissements de crédit : (1)					
- à un an maximum à l'origine					
- à plus d'un an à l'origine					
Emprunts et dettes financières diverses (1)					
Fournisseurs et comptes rattachés					
		18,469	18,469		
Dettes des legs ou donations					
Personnel et comptes rattachés					
		61,601	61,601		
Sécurité sociale et autres organismes sociaux					
		83,797	83,797		
Impôts sur les bénéfices					
Taxe sur la valeur ajoutée					
Autres impôts, taxes et versements assimilés					
		28,428	28,428		
Dettes sur immobilisations et comptes rattachés					
Confédération, fédération, union, associations affiliées					
		2,305,964	2,305,964		
Autres dettes					
Produits constatés d'avance					
		19,102,113	19,102,113		
Total		21,600,371	21,600,371	0	0

(1) Emprunts souscrits en cours d'exercice	
(1) Emprunts remboursés en cours d'exercice	

4.6.2. Liabilities relating to the association's salaried staff

The association recognizes a liability in respect of vacation pay balances due to its employees.

	Au 31/12/2024	Au 31/12/2023
Montant de la provision brute	61 601	47 599
Montant des cotisations à payer sur la provision brute	36 636	28 537
Total	98 237	76 136

4.7. DETAIL OF OPERATING INCOME

Financeur	Montant
AICS Italian Agency for Development Cooperation	892 754
D25 Dutch Ministry Of Foreign Affairs	208 067
D27 French Embassy in Iran	274
ECHO Directorate-General for European Civil Protection and Humanitarian Aid Operations	16 849 676
GFFO German Federal Foreign Office	589
GIZ	374 163
Humanity & Inclusion (HI)	85 773
UNICEF United Nations Children's Fund	5 732 149
UNOCHA United Nations Office for the Coordination of Humanitarian Affairs	127 959
TOTAL	24 271 404

4.8. VOLUNTEER WORK AND CONTRIBUTIONS IN KIND

The accounting regulations for associations require that voluntary contributions entered in the accounts be recorded under specific headings at the foot of the income statement. Previously, the association valued the time spent by the treasurer and president of the association as volunteer work. It has been decided that from January 1, 2020, in order to standardize practices within the Relief International alliance, this time will no longer be tracked.

Voluntary contributions in kind presented in the income statement concern the donation of equipment for distribution to the association's beneficiaries, valued at the acquisition cost transmitted by the funder. Some of this stock has not been distributed at the balance sheet date:

In kind inventory as of 31/12/2023	18 636 EUR
Evaluation of in-kind assistance received in 2023	31 132 EUR
Evaluation of in-kind assistance distributed in 2023	25 661 EUR
= In kind inventory as of 31/12/2024	24 107 EUR

Inventories of donations in kind are tracked in the accounts. Only donations received are shown at the foot of the income statement.

5. OTHER INFORMATION

5.1. Number of employee

At December 31, 2024, the association will have 9 permanent employees.

5.2. Other purchases & external expenses

Other purchases and external charges include in particular 11.6 million euros in remuneration paid to Relief International alliance staff at local or regional level, or to members of support functions working to implement Relief International France's aid programs worldwide..

5.3. Fees paid to statutory auditors

Fees invoiced for the statutory audit of the 2024 financial statements amounted to €30,780 including tax.

5.4. Management compensation

In compliance with Article 20 of LOI no. 2006-586 of May 23, 2016 relating to voluntary work, the association must provide the remuneration received by the association's officers: the association's board members are volunteers and receive no remuneration in return for their mandate.

No expenses were reimbursed to board members in 2024.

5.5. Tax system

Relief International France is a non-profit association of general interest, exempt from commercial taxes in accordance with articles 206-1 bis, 200 and 238 bis of the French General Tax Code (CGI). Donations received are declared in accordance with article 222 bis of the same code.

5.6. Retirement commitments

Retirement commitments are estimated retrospectively on a prorata-temporis basis (individual rights vested at the date of retirement, prorated to the calculation date), based on the assumption that the employee will retire at the age of 64, taking into account the following factors :

- parameters specific to each of the entity's employees (age at closing, seniority, status, mortality rate and gross annual salary),

- entity-specific data (collective bargaining agreement, assumption of payroll growth, forecast staff turnover rate
- rate and social security charges),
- discount rate of 3.38%.

The resulting amount, plus employer's contributions, comes to 29,458 euros.

The association's commitments in respect of retirement indemnities for its employees constitute financial commitments given, to the exclusion of any accounting recognition.

6. Statement of foreign benefits and resources

The statement below shows the benefits and resources received from abroad in fiscal 2023, estimated in euros.

Etat du contributeur	Montant total des avantages et ressources
Union Européenne (Belgique)	16 849 676
Allemagne	374 752
Agences des Nations Unies (USA)	5 860 108
Italie	892 754
Pays-Bas	208 067

The detailed version of the separate statement of benefits and resources from abroad that the association must draw up in application of article 4-2 of law no. 87-571 of July 23, 1987 on the development of sponsorship is made available to the public: - at the association's head office, on request from the Managing Director.

7. Defered income and expenses

Produits constatés d'avance		31/12/2024	31/12/2023
Produits d'exploitation		19 102 112	16 109 907
Produits financiers			
Produits exceptionnels			
Total		19 102 112	16 109 907

Charges constatées d'avance		31/12/2024	31/12/2023
Charges d'exploitation			
Charges financières			
Charges exceptionnelles			
Total		0	0

8. Accrued income and expense

PRODUITS A RECEVOIR

(Articles R.123-195 et R.123-196 du Code de Commerce)

Produits à recevoir inclus dans les postes suivants du Bilan	31/12/2024	31/12/2023
Créances rattachées à des participations		
Autres titres immobilisés		
Prêts		
Autres immobilisations financières		
Créances clients et comptes rattachés		15 612 763
Autres créances	12 958 656	
Valeurs mobilières de placement		
Total	12 958 656	15 612 763

CHARGES A PAYER

(Articles R.123-195 et R.123-196 du Code de Commerce)

Charges à payer incluses dans les postes suivants du Bilan	31/12/2024	31/12/2023
Emprunts obligataires convertibles		
Autres emprunts obligataires		
Emprunts et dettes auprès des établissements de crédit		
Emprunts et dettes financières divers		
Dettes fournisseurs et comptes rattachés	18 468	16 202 390
Dettes fiscales et sociales	173 826	
Dettes sur immobilisations et comptes rattachés		
Autres dettes :	2 701 022	
Total	2 893 316	16 202 390