

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

The statutory auditors' report includes information specifically required by French law in such reports, whether modified or not. This information is presented below the audit opinion on the combined financial statements and includes an explanatory paragraph discussing the auditors' assessments of certain significant accounting and auditing matters. These assessments were considered for the purpose of issuing an audit opinion on the combined financial statements taken as a whole and not to provide separate assurance on individual account balances, transactions or disclosures.

This report also includes information relating to the specific verification of information given in the federal network combined management report and in the documents addressed to the members.

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, 2015

Statutory auditors' report on the combined financial statements of the federal network

ERNST & YOUNG et Autres



Fédération Handicap International

Year ended December 31, 2015

Statutory auditors' report on the combined financial statements of the federal network

To the Members,

In compliance with the assignment entrusted to us by your annual general meeting, we hereby report to you, for the year ended December 31, 2015, on:

- the audit of the accompanying combined financial statements of the federal network of Fédération Handicap International;
- the justification of our assessments;
- the specific verification required by law.

These combined financial statements have been approved by the board of directors. Our role is to express an opinion on these combined financial statements based on our audit.

I. Opinion on the combined financial statements

We conducted our audit in accordance with professional standards applicable in France; those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free of material misstatement. An audit involves performing procedures, using sampling techniques or other methods of selection, to obtain audit evidence about the amounts and disclosures in the combined financial statements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made, as well as the overall presentation of the combined financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 combination as at December 31, 2015 and of the results of its operations for the year then ended in accordance with French accounting principles.



II. Justification of our assessments

In accordance with the requirements of article L. 823-9 of the French commercial code (*Code de commerce*) relating to the justification of our assessments, we bring to your attention the following matters:

- In compliance with our appreciation of the accounting principles followed by your federation, we verified that modalities held for the elaboration of the funds flow statement described in note "Accounting principles and policies used in preparing the statement of utilisation of funds" to the financial statements are the object of an appropriate information, correspond to the rules described in the notes and were correctly applied.
- A large proportion of the charges are incurred in the various countries in which the federation operates and are recorded in the decentralized accounting records of each program. These accounting records are centralized at head office in the federation's accounts and are supervised in the conditions described in the federation's control procedures. We ensured that this system had been properly applied as at December 31, 2015.

These assessments were made as part of our audit of the combined financial statements taken as a whole, and therefore contributed to the opinion we formed which is expressed in the first part of this report.

III. Specific verification

As required by law, we have also verified, in accordance with professional standards applicable in France, the information presented in the federal network combined management report.

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

Lyon, June 9, 2016

The statutory auditors
ERNST & YOUNG et Autres
French original signed by

Lionel Denjean

FEDERAL H **FEDERAL NETWORK HANDICAP INTERNATIONAL**

ncial statements: **Annual financial statements as at December 31, 2015**

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Balance Sheet - Assets

Headings	Gross	Dépréciation	31/12/2015	31/12/2014
Intangible fixed assets				
Concessions, patents and similar rights	1.500.928	1.355.304	145.624	156.352
Goodwill	12.958		12.958	12.958
Other intangible fixed assets				
Fixed assets in progress	73.397		73.397	200.418
Payments on account				
Tangible fixed assets				
Land	1.400.000		1.400.000	1.400.000
Buildings	7.771.627	1.253.632	6.517.995	6.882.187
Technical equipment, machinery and tooling	1.099.359	817.640	281.719	231.080
Other tangible fixed assets	10.815.289	5.419.022	5.396.268	5.180.721
Fixed assets in progress	6.335		6.335	9.606
Payments on account	58.237		58.237	49.557
Financial fixed assets				
Investments assets				
Other investments	150		150	150
Invest. & amounts due from related receivables				
Capitalised securities				
Other capitalised securities	500		500	4
Loans				
Other financial fixed assets	502.903		502.903	997.775
Fixed assets	23.241.682	8.845.597	14.396.086	15.120.807
Inventories of raw materials	496.549	2.341	494.208	431.351
Inventories				
Inventories and work in progress				
Inventories of end products	71.683	15.156	56.527	71.629
Inventories of goods	6.386		6.386	10.829
Payments on account on orders	19.684		19.684	81.697
Client receivables and related accounts	1.190.692	34.083	1.156.609	1.179.263
Other receivables	4.868.091		4.868.091	4.529.020
Institutional donor	11.568.378		11.568.378	11.650.875
Mission advances	6.559.600		6.559.600	5.648.018
Marketable securities	4.121.862		4.121.862	9.273.327
Cash at bank and in hand	29.382.775		29.382.775	23.419.289
Prepayments	756.909		756.909	1.086.215
Current assets	59.042.608	51.580	58.991.027	57.381.511
Premium on redemption of bonds				
Unrealised exchange losses	447.629		447.629	148.913
TOTAL ASSETS	82.731.919	8.897.177	73.834.742	72.651.232

Balance Sheet - Capital, reserves and liabilities

Headings	31/12/2015	31/12/2014
Funding capital without right recovery		
Funding capital with right of recovery		
General reserve	6.098	6.098
Restricted reserves	25.714.228	23.573.189
Other reserves	337.124	388.712
Retained net income	3.041.171	2.615.884
Net income for the period	2.727.859	2.062.522
Investments grants	1.598.404	1.559.528
Provisions required by law		
Capital and reserves	33.424.884	30.205.932
Funds allocated to social missions	1.191.028	825.828
Restricted funds	1.191.028	825.828
Provisions for risks	2.218.332	1.514.819
Provisions for charges	741.014	757.299
Provisions for risks and charges	2.959.346	2.272.118
Loans and debt with banks and credit institutions	9.114.504	9.848.471
Misc. loans and financial liabilities	14.246	14.246
Payments on account received on orders in progress	7.022	
Suppliers and trade payables	3.158.202	3.021.688
Tax and social security liabilities	5.535.511	4.652.635
Debt on fixed assets and attached accounts		28.753
Other liabilities	2.678.387	5.103.196
Institutional donor	15.520.511	16.385.412
Accruals and deferred income	112.863	165.496
Current liabilities	36.141.247	39.219.897
Unrealised exchange gains	118.238	127.456
TOTAL LIABILITIES	73.834.742	72.651.232

Comparative income statement

Headings	National	International	31/12/2015	31/12/2014
Donations, legacies and solidarity	57.453.564		57.453.564	49.412.673
Funding from public sources (grants)	55.035.670	23.311.654	78.347.324	73.231.600
Private institutional funding	7.672.881		7.672.881	4.765.432
Total contributions and grants	120.162.115	23.311.654	143.473.768	127.409.705
Own stock production			(20.546)	3
Own production capitalised				
Operating grants			62.857	35.602
Write back of provisions and depreciation, transfer of charges			377.914	1.339.453
Other operating income			5.267.464	6.120.085
Operating income			149.161.457	134.904.848
Purchase of goods (including custom duties)				
Changes in inventory				
Purchase of raw materials and other supplies (incl. customs duties)			862.370	1.172.487
Changes in inventory			(64.776)	(149.656)
Other purchases and external expenses			61.157.109	56.474.989
Taxes and similar expenses			1.717.778	1.647.124
Wages, salaries			49.239.077	43.653.202
Social security charges			13.119.819	12.279.424
Fixed asset depreciation			1.818.838	1.779.137
Provisions on current assets			2.670	27.717
Provisions for risks and charges			750.095	976.307
Other operating expenses			16.806.620	16.204.671
Operating expenses			145.409.599	134.065.399
Net operating income / expense			3.751.857	839.449
Financial income from investments				
Income from other investments securities and from receivables related to fixed assets			14	
Other financial interest			169.545	221.275
Write back of provisions, transfer of charges			148.913	299.967
Exchange gains			1.562.138	1.526.665
Net income on sale of marketable securities			2.828	8.273
Financial income			1.883.438	2.056.180
Provision			447.629	194.414
Interest and assimilated expenses			279.890	481.528
Loss on exchange rates			1.236.221	945.727
Net cost on sale of marketable securities				
Financial expenses			1.963.740	1.621.669
Net financial income / expense			(80.302)	434.511
Income before tax			3.671.555	1.273.960

COMPARATIVE INCOME STATEMENT (CONT.)

<i>Headings</i>	<i>31/12/2015</i>	<i>31/12/2014</i>
Exceptional income from ordinary operations	196.831	226.600
Exceptional income from capital transactions	71.822	35.301
Write back of provisions and transfer of charges		25.782
Exceptional income	268.653	287.683
Exceptional expenses from ordinary operations	362.681	187.621
Exceptional expenses from capital transactions	174.042	79.836
exceptional increase in provisions and depreciation		
Exceptional expenses	536.723	267.457
Net exceptional income / expense	-268.070	20.226
+ Carry over of restricted funds not used from previous years	825.828	1.992.263
- commitments on restricted funds	1.191.028	825.828
Income taxes	310.427	398.098
Total income	152.139.376	139.240.974
Total expense	149.411.517	137.178.452
Net income	2.727.859	2.062.522

VALUATION OF CONTRIBUTIONS IN KIND

	2015	2014	Variation
Contributions in Kind		37.917	-37.917
Funding from public sources (grants)			
Private institutional funding	2.086.913	2.198.254	-111.341
Incoming resources	2.086.913	2.236.171	-149.258

	2015	2014	Variation
Assistance in Kind	45.475	47.813	-2.338
Goods and services provided free of charge	1.940.653	2.054.864	-114.211
Volunteers	100.785	133.494	-32.709
Expenditure	2.086.913	2.236.171	-149.258

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 but it was not combined because of the immaterials financial flows.

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.

Significant accounting events during the financial year

1-HANDICAP INTERNATIONAL FOUNDATION

Since its creation in 1982, Handicap International has worked to devise and implement solutions tailored to the needs and expectations of people with disabilities and populations confronted with poverty, conflicts and disasters.

True to the humanitarian values rooted in its history and its action, the Federation founded the **Handicap International Foundation (HI Foundation)** on 7 August 2015, making it an integral part of the Handicap International federal network.

The Handicap International Foundation is subject to Swiss law and governed by article 80 and thereafter of the Swiss civil code on behalf of its members. Its head office is in Geneva.

Its primary role is to support the actions of all Handicap International entities. In particular, it oversees compliance with the ethical guidelines adopted by the Federation's governance and implemented by the entities that make up the federal network. The Foundation is consulted on amendments to these guidelines and to Handicap International's mission and scope of action. It acts in an advisory capacity during debates on strategy led by the Federation. It also helps underpin the foundations of Handicap International's action and raison d'être.

The HI Federation allocated the HI Foundation initial funds of 50,000.00 CHF (fifty thousand Swiss Francs), paid directly by the Swiss national HI association.

The HI Foundation board is made up of the Presidents of each of the entities in the federal network, namely the Federation and its member associations. These people work on the Foundation board on a voluntary basis, without payment.

On 27 February 2016, an agreement on the free provision of premises and the pooling of resources was signed by the Federation and the HI Foundation, leading to the sharing of the costs incurred. This agreement specifies the operating procedures and breakdown of costs, and takes effect retroactively as of 7 August 2015, the effective date of registration of the HI Foundation. In 2015, the HI Federation covered the HI Foundation's operating costs for an amount of €23,000, none of which was charged back.

2-VIVRE DEBOUT – STANDING TALL TRUST

In November 2015, a trust governed by Indian law and named 'Vivre Debout – Standing Tall' was founded to continue with the HI Federation's programme activities. The trust is an independent charitable, not-for-profit organisation affiliated with Handicap International, to work in India and sharing similar purposes and objectives.

A partnership agreement was signed between the HI Federation and the 'Standing Tall' Trust to set out the terms of affiliation and their joint mission. No financial flows were recognised in 2015.

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

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 2015.
The exchange rate for the income statement is the average annual InfoEuro rate on the 31th December 2015.
- 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 €460 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 financial statements for the year have been prepared and presented in accordance with accounting rules laid down by the "Conseil National de la Vie Associative" [French National Council for Not-for-profit Associations] and in accordance with accounting regulation CRC 99-03 (French general system of accounts) as amended by regulation CRC 99-02 on the methods for preparing annual financial statements for not-for-profit organisations, observing the prudence and accruals principles and on the going concern basis.

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 two years.

(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 0 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, 2015, the net book value of this category "building" is 6.08 M€.

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 2.15 M€ at the end of December, 2015.

(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 €47K
- Handicap International's programmes abroad for the amount of €396K.

(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 €379K in 2015.

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 unrealised currency translation losses

(f) Marketable securities

Marketable securities are valued at acquisition cost, excluding expenses incurred in purchasing them.

Where fungible securities are sold, the cost of the securities sold is determined by the First In First Out method.

All SICAV investments were sold and bought back at the each end of the month.

A provision is raised against marketable securities if their market value at the balance sheet date is lower than acquisition price. All gains and losses on them are realised at the balance sheet date.

(g) Funding

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

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.

(h) 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.

(i) 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 organisation 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 organisation and the institutional donor.

Otherwise, the funds are repayable to the institutional donor.

(j) 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 €262.343 in 2015.

On the other side, the Federation is subject to furniture capital income for an amount of €48.084 in 2015.

(k) 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 €2.086.913 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 €1.538.097.

(l) Legacies receivable

The total of recorded legacies are those which are effectively cashed at the year end, whether €1.525.797

The total of legacies accepted and authorised but not received at the year end was €1.315.892

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

(m) Provisions for risks and charges

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

(n) 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 €3 829 K(€).
 - Retirement provision entitlements for employees serving at head office at the year-end were estimated at K€265 for the Federation and K€50 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: 2%
- annual salary increases: 2%
- 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.

- 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%.
- 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.

Appendice

FIXED ASSETS

Headings	Begin. of the year	Contribution ANB/COB	Acquisitions
Other intangible fixed assets	1.631.607		331.333
Intangible fixed assets in progress	1.400.000		
Buildings on lease land	7.771.627		
Tech. installations, industrial machinery	1.024.243		198.841
General installations, fitting and misc.	3.082.350		322.796
Transport equipment	4.482.215		669.374
Office and computer equipment and furniture	1.748.171		415.343
Other tangible fixed assets	480.627		138.342
Tangible fixed assets in progress	9.606		141.978
Payments on account	49.557		245.905
TANGIBLE FIXED ASSETS	20.048.398		2.132.579
Shareholding investments			
Other shareholding investments	150		1.347
Other long term investments loans and other financial fixed assets	997.778		296.499
FINANCIAL FIXED ASSETS	997.928		297.846
GENERAL TOTAL	22.677.933		2.761.757

Headings	Disposals by transfer	Transfer, obsolesc.	Gross at year-end	Legal reevaluations
Other intangible fixed assets	325.077	50.580	1.587.283	
Buildings on lease land			1.400.000	
			7.771.627	
Tech. installations, industrial machinery		123.725	1.099.359	
General installations, fitting and misc.		70.293	3.334.854	
Transport equipment		371.848	4.779.742	
Office and computer equipment and furniture		50.435	2.113.079	
Other tangible fixed assets		31.354	587.615	
Tangible fixed assets in progress	145.249		6.335	
Payments on account	237.226	(0)	58.237	
TANGIBLE FIXED ASSETS	382.475	647.654	21.150.847	
Shareholding investments				
Other shareholding investments		847	650	
Other long term investments Loans and other financial fixed assets		791.374	502.903	
Financial fixed assets		792.221	503.553	
GENERAL TOTAL	707.552	1.490.456	23.241.682	

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	1.261.879	144.005	50.580	1.355.304
Land				
Building on owned ground				
Building on lease land	889.440	364.192		1.253.632
Buildings, general installations				
Technical instal. and industry machinery	793.163	132.544	108.067	817.640
General installations, fitting and misc.	696.920	183.817	69.836	810.902
Transport equipment	2.751.684	662.776	233.706	3.180.753
Office and computer equipment, furniture	855.858	256.666	44.263	1.068.260
Other tangible fixed assets	308.182	74.202	23.278	359.106
TOTAL TANGIBLE FIXED ASSETS	6.295.247	1.674.196	479.150	7.490.293
OVERALL TOTAL	7.557.126	1.818.201	529.730	8.845.597

Provisions recorded in the balance sheet

Headings	Begin of the year	Increase in provisions	Write back of provisions	Provisions at year-end
Provisions for litigation				
Provisions for guarantees given to clients				
Provisions for forward market losses				
Provisions for fines and penalties				
Provisions for exchange rate losses	148.913	447.629	148.913	447.629
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	2.123.205	750.095	361.583	2.511.717
Provisions for risks and charges	2.272.118	1.197.724	510.496	2.959.346
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	24.251		6.754	17.497
Provisions on customer receivables	36.797	2.670	5.384	34.083
Provisions on other receivables	4.193		4.193	
Provisions for impairments	65.242	2.670	16.331	51.580
General total	2.337.360	1.200.394	526.827	3.010.926
Including increases and write backs				
Ordinary		752.765	377.914	
Financial		447.629	148.913	
Exceptional				

CHANGES IN CAPITAL AND RESERVES

FEDERATION FUNDS	At year-beginning	Increase	Reduction	At year-end
Associative project	23.573.189	2.141.040		25.714.228
General reserve	6.098			6.098
Other reserves	388.712		51.588	337.124
Retained net income	2.615.884		-425.287	3.041.171
Net income for the period	2.062.522	2.727.859	2.062.522	2.727.859
TOTAL CAPITAL AND RESERVES	28.646.404	4.868.899	1.688.823	31.826.480
Investment grants	1.559.529	293.008	254.132	1.598.405
TOTAL FEDERATION FUNDS	30.205.933	5.161.906	1.942.955	33.424.885

CHANGES IN INVESTMENT GRANTS

	At year-beginning	Increase	Reduction	At year-end
Mission grants	4.617.106	792.391	430.740	4.978.757
Other grants				
TOTAL GRANTS	4.617.106	792.391	430.740	4.978.757
(-) Share transferred to Income Statement	3.057.577	499.383	176.608	3.380.352
NET GRANTS	1.559.529	293.008	254.132	1.598.405

CHANGES IN RESTRICTED FUNDS

	At year-beginning	Increase	Reduction	At year-end
Technical resources management		70.808		70.808
Haiti		120.725		120.725
Laos		39.490		39.490
Lebanon	5.630		5.630	
Nepal		814.710		814.710
Philippines	820.199		820.199	
Rwanda		145.294		145.294
TOTAL RESTRICTED FUNDS	825.829	1.191.028	825.829	1.191.028

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	503.403		503.403
Bad or disputed debts	28.157	28.157	
Other customer receivables	1.162.534	1.162.534	
Staff and related accounts	54.265	54.265	
Social security and other social organisations	77.265	77.265	
Government - Income taxes	79.646	79.646	
Government - Value added tax	1.848	1.848	
Government - Taxes, levies and dues			
Institutional donor	11.568.378	11.568.378	
Group and affiliate organisations	3.570	3.570	
Sundry Debtors	11.230.781	11.230.781	
Prepaid expenses	756.909	756.909	
General total	25.466.757	24.963.354	503.403

<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	9.055.905	749.534	4.421.261	3.885.110
Misc. loans and financial liabilities	72.845	72.845		
Suppliers and related accounts	3.158.202	3.158.202		
Staff and related accounts	2.684.029	2.684.029		
Social security and other social organisations	2.380.043	2.380.043		
Government - Income taxes				
Government - Value added tax	6.964	6.964		
Government - Guarantees				
Government - taxes, levies and dues	464.475	464.475		
Institutional donor	15.520.511	15.520.511		
Group and affiliate organisations	2.488	2.488		
Other liabilities	2.682.922	2.682.922		
Stock lending liabilities				
Accrual and deferred income	112.863	112.863		
General Total	36.141.247	27.834.876	4.421.261	3.885.110
Loans subscribed during the financial year				
Loans paid-off during the financial year	728.780			

ACCRUED EXPENSES

AMOUNT OF ACCRUED EXPENSES IN THE FOLOWING BALANCE SHEET ITEMS	Amount
Loans and debts with banks and credit institutions	58.599
Misc. loans and financial liabilities	
Suppliers and trade payables	1.372.018
Clients, credit notes to be made out	
Tax and social liabilities	2.852.393
Debts on fixed assets and related accounts	
Liquid assets, accrued expenses	
Other liabilities	2.124.143
GENERAL TOTAL	6.407.154

PREPAYMENTS AND DEFERRED INCOME

HEADINGS	Expenses	Income
Prepayments and deferred income	756.909	112.863

ACCRUED INCOME

HEADINGS	Amount
Suppliers – credit notes to be received	
Clients – to be invoiced	18.745
Tax and social liabilities	
Interest receivable to receive	53.738
Other accrued income	1.718.412
GENERAL TOTAL	1.790.895

FINANCIAL INCOME AND EXPENDITURE

FINANCIAL EXPENSES	31/12/2015	31/12/2014
Increase in provisions and depreciation		
- Provisions for impairment of investment receivables		45.501
- Provisions for financial risks and charges	447.629	148.913
- Provisions for depreciation of on financial fixed assets		
- Loss on receivables linked to investment		
Interest and similar expenses		
- Interest on borrowing	277.778	260.275
- Bank interest	2.112	252
- Loss on affiliate receivables		221.001
Exchange losses	1.236.221	945.727
Net expense of marketable securities disposals		
TOTAL	1.963.740	1.621.669

FINANCIAL INCOME	31/12/2015	31/12/2014
Income from other financial fixed assets		
- Interest on bank accounts	169.545	221.275
- Income from investment securities	14	
- Income from loans		
Reversal of provisions and transfer of charges		
- Reversal of provisions for financial risks and charges	148.913	49.551
- Reversal of provisions for impairment on marketable securities		
- Reversal of provisions for impairment on financial fixed assets		250.417
Exchange gains	1.562.138	1.526.665
Net proceeds of sale of marketable securities	2.828	8.273
TOTAL	1.883.438	2.056.180

EXCEPTIONAL INCOME AND EXPENDITURE

EXCEPTIONAL EXPENSES	31/12/2015	31/12/2014
On ordinary operations		
- Funding brought forward from previous years	291.835	132.573
- Transfer to HIB		
- Other exceptional expenses on ordinary operations	71.696	55.047
- Irrecoverable receivables		
- Exceptional charges on restructuring		
On capital transactions :		
- Net book value of asset disposals	173.191	79.836
Provisions for exceptional risks and charges		
TOTAL	536.723	267.457

EXCEPTIONAL INCOME	31/12/2015	31/12/2014
On ordinary operations :		
- Funding brought forward from previous years	84.174	169.048
- Income brought forward from previous years		
- Other exceptional income on ordinary operations	112.657	57.552
On capital transactions :		
- Proceed on disposal of fixed assets	71.822	35.301
- Investment grants transferred to Income statement		
Write back on provisions for exceptional risks and charges		25.782
TOTAL	268.653	287.683

DISTRIBUTION OF ASSOCIATION 'S STAFF

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	2015
Head Office staff :	361,7
Handicap International head office salaried staff	354,00
International salaried staff assigned to head office	7,70
Staff made available to other organisations	-
Assigned to Espace Rhône Alpes Coopération	-
Assigned to Handicap International Sections and offices abroad	-
Missions staff :	323,0
Volunteers assigned to programmes	22,14
Salaried staff assigned to programmes	27,55
International salaried staff assigned to programmes	273,29
TOTAL	684,7

These staff averages are calculated in equivalent full time rate

**Statement of utilisation
of funds**

HANDICAP INTERNATIONAL NETWORK

Statement of Utilisation of Funds - 2015

in thousands EUR

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					
1- SOCIAL MISSIONS	117.337,0	34.414,7	1- RESOURCES RAISED FROM THE GENERAL PUBLIC	58.878,6	13.827,8
1.1. Carried out at national level	8.036,5	5.772,2	1.1. Donations and legacies received	54.138,8	54.138,8
			- Non-restricted lifetime donations	40.818,2	
			- Restricted lifetime donations	8.607,7	
			- Non-restricted legacies and other donations	4.648,5	
			- Restricted legacies and other donations	64,3	
1.2. Carried out abroad	109.300,4	28.642,5	1.2. Other income raised by public appeal	4.739,8	4.739,8
2- FUNDRAISING EXPENSES	19.652,1	19.282,8			
2.1. Fundraising expenses - general public	17.701,4				
2.2. &	1.950,7				
2.3. Fundraising expenses - other private funds					
3- ADMINISTRATIVE COSTS	9.812,9	1.196,3			
I- TOTAL USES FOR THE PERIOD RECOGNISED THROUGH THE INCOME STATEMENT	146.802,0	54.893,9	2- OTHER PRIVATE FUNDS	10.151,9	
II- CHARGES TO PROVISIONS	1.418,5		3- GRANTS AND OTHER PUBLIC SUBSIDIES	79.346,6	
III- COMMITMENTS TO BE FULFILLED FROM DESIGNATED RESOURCES	1.191,0		4- OTHER INCOME	2.409,6	
IV- RESOURCES SURPLUS FOR THE PERIOD	2.727,9		I- TOTAL CURRENT PERIOD INCOMING RESOURCES RECORDED THROUGH THE INCOME STATEMENT	150.786,7	
V- OVERALL TOTAL	152.139,4		II- PROVISIONS WRITTEN BACK	526,8	
V- Proportion of gross fixed assets for the period financed from resources raised from the general public		1.043,3	III- UNUTILISED PRIOR PERIOD DESIGNATED RESOURCES BROUGHT FORWARD	825,8	
VI- Reversal of amortisation charges on fixed assets financed from resources raised from the general public since adoption of the new regulations		-909,6	IV- CHANGE IN DEDICATED FUNDS RAISED FROM THE PUBLIC (see schedule of restricted funds)		-365,2
VII- Total uses financed from resources raised from the general public		55.027,7	V- RESOURCES DEFICIT FOR THE PERIOD		
BALANCE OF RESOURCES RAISED FROM THE GENERAL PUBLIC NOT USED AND NOT DESIGNATED AT THE PERIOD END			VI - OVERALL TOTAL	152.139,4	72.341,2
			VI- Total uses financed by resources raised from the general public		-55.027,7
			BALANCE OF RESOURCES RAISED FROM THE GENERAL PUBLIC NOT USED AND NOT DESIGNATED AT THE PERIOD END		17.313,5
VALUATION OF DONATIONS IN KIND					
Social missions work	248,0		Voluntary work	147,7	
Fundraising expenses	1.569,7		Services gifted	1.789,6	
Administrative costs and other expenses	269,1		Goods gifted	149,5	
Total	2.086,9		Total	2.086,9	

2015- HANDICAP INTERNATIONAL NETWORK

Valuation of Contributions in kind (in thousand euros)

USES - VALUATION OF CONTRIBUTION IN KIND	2015	2014
SOCIAL MISSIONS	224,0	443,4
Carried out abroad	33,2	61,9
Operational spending	2,4	14,1
Contributions in kind	2,4	14,1
Voluntary staff	0,0	0,0
Human resources and technical support	30,8	47,8
Voluntary staff	30,8	47,8
Carried out at National level	190,8	381,5
Contributions in kind	30,2	23,1
Free rental of material/vehicles	0,5	10,5
Free services contributions	160,0	342,0
Voluntary staff	0,0	6,0
Free staff secondment	0,1	0,0
FUNDRAISING EXPENSES	1.569,7	1.592,1
Costs of fundraising to the general public	1.569,7	1.591,2
Fund-raising costs	83,1	52,2
Free services contributions	0,0	0,0
Voluntary staff	83,1	52,2
Costs incurred by other types of appeal	1.486,6	1.539,0
Contributions in kind	13,9	14,5
Free services contributions	1.466,4	1.517,2
Free rental of material/vehicles	0,9	0,0
Voluntary staff	5,4	7,3
Fund raising expenses - for grants and other public subsidies	0,0	0,9
Free services contributions	0,0	0,9
Free staff secondment	0,0	0,0
Free rental of material/vehicles	0,0	0,0
ADMINISTRATIVE COSTS	293,2	168,6
Information and communication costs	165,7	157,1
Free services contributions	160,8	142,4
Voluntary staff	5,0	14,7
General services and overheads	127,4	11,5
Contributions in kind	103,4	0,0
Free services contributions	0,0	0,0
Voluntary staff	24,1	11,5
TOTAL USES	2.086,9	2.204,1

REVENUES - VALUATION OF CONTRIBUTIONS IN KIND	2015	2014
Voluntary contributions in kind	539,9	373,5
Voluntary gift	1,2	0,0
Voluntary contributions - public organizations	6,6	3,4
Voluntary contributions - private organizations	1.539,3	1.827,2
TOTAL FUNDS	2.086,9	2.204,1

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

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

The goal of the Federation's work

"Quickly and sustainably improving the living conditions for people, communities and populations, aiming at the highest possible level of well-being.

And in crises, safeguarding the lives, integrity and dignity of the victims and the people affected, through aid and appropriate solutions".

Its social mission is carried out by

"Acting directly on affected populations from within their midst, helping vulnerable groups and disabled people, coordinating our activities, setting up partnerships and assisting other operators.

By upholding – in the eyes of the beneficiaries of our work, of national and international institutions, of professional organisations as well as public opinion – our role as a not-for-profit non-governmental organisation, without religious or political affiliations.

Finally, by influencing the behaviour and policies of people and institutions, through dialogue, through the dissemination of Handicap International's principles and recommendations, and through reference to the conventions and texts on Rights and International Humanitarian Law.

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.

Its beneficiaries

In 59 countries, Handicap International 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.

Its values

Standing Tall, a slogan adopted by Handicap International, reflects a philosophy for action based on promoting and safeguarding human dignity. It is founded on professional values inherited both from the ethical principles that underpin humanitarian action and from the code of ethics particular to the work carried out by the Handicap International's people.

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 Handicap International Network that relate to program activities carried out abroad, as well as those relating to French and Belgium offices. 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 it 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.

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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.

2.3. Overhead apportionment

These expenses are made up of all external expenses of a general nature incurred by the Handicap International 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 €5.11 million is split as follows:

- €2.21 million (43%) on management and support services for field operations,
- €0.06 million (1%) on HI foundation,
- €0.31 million (6%) on the development of education operations and the international campaign against anti-personnel mines and cluster bombs,
- €1.07 million (21%) on fundraising activities,
- €1.47 million (29%) on administrative expenses.

2.4. Program activities

2.4.1. Resources utilised by program activities abroad, amounting to €109.30 million, and are made up of:

- €95.39 million in direct expenses incurred in field operations,
- €12.79 million in mission management expenses,
- €1.12 million in exceptional costs and other expenses.

The expenses of missions abroad include:

- managing development programs, anti-mine operations, and emergency work, all totalling €4.12 million,
- recruiting expatriate staff, staff administration, continuous training and retraining on departure, amounting to €1.96 million,
- technical coordination and management of missions, administration and support services (accounting, logistics), totalling €6.71 million.

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Exceptional expenses and charges relate to work in the field totalling €1.12 million, mainly made up of :

- €485 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 €955 thousand, giving a net impact of €470 thousand,
- €92 thousand in expenditure incurred in closing down projects.

2.4.2. Program activities carried out at the national level by network national associations totalling €8.04 million include the magazine "Décllic, familles et handicaps", the international campaign against anti-personnel mines and cluster bombs, initiatives by the Handicap International network for raising awareness and support for the rights and social inclusion of persons with disabilities, and finally, projects for researching and developing new initiatives, and for capitalising on this know-how.

Expenses incurred in educational and development work, which are in accordance with the organisation's object and the definition of Handicap International 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, €3.58 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, are allocated to this heading in 2015. In the same way, €71 thousand (Switzerland) of the fundraising costs are also allocated there.

The total expenditure incurred by the network for this campaign, amounting to €5.08 million, is funded by public and private funds to the extent of €0.73 million.

Moreover, €170 thousand incurred in increasing the awareness and gaining the support of the general public, through various public relations activities such as newspapers and exhibitions is linked to raising awareness and support for the social inclusion of people with disabilities. The total of €678 thousand expended on development education and raising awareness to promote the social inclusion of disabled people, is funded to the extent of €39 thousand.

2.5. Fundraising expenses

The total expense of raising funds from the general public amounted to €17.70 million.

Of this total, €13.22 million related to the expenses of raising donations and legacies, €12.16 million related to direct fundraising activities (mainly printing, postage and couponing) and €1.05 million was for donor administration expenses (paying in donations and sending out tax receipts).

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Expenses of raising funds from the general public also include €4.48 million in other fundraising expenses, mainly made up of expenses incurred by the French National Association on solidarity shopping and co-branded products (Plio kit and Christmas tree bags), amounting to €2.10 million. Corporate income tax on this activity (€254 thousand) is included under this heading.

Finally, expenses of €1.95 million were incurred in obtaining and managing institutional funding contracts, some of public sector origin, others from private foundations and corporate donations. This is administered 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.

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 €7.01 million.

This heading also includes the expenses of reporting to the general public, totalling €2.23 million.

3. Resources

Total resources received by the International Federal network, before write backs from provisions and carry forwards on restricted funds, came to €150.79 million

3.1. Resources raised from the general public

Total resources raised from the general public in 2015 amounted to €58.88 million and break down as follows

- €54.14 million in donations, sponsorship and legacies received by the Handicap International network,
- €3.52 million in income from solidarity shopping and co-branding products, mainly from the French National Association,
- €1.22 million in other incomes.

3.2. Other private funds

The total of this heading of €10.15 million includes €1.43 million from other foreign private, €0.69 million from corporate donations.

3.3. Grants and other public funding

The total of public sector funding shown as income was €79.35 million, principally made up of: €23.87 million from international bodies, particularly from the European Union and United Nations, and €55.28 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 €7.51 million.

This contribution partially finances administrative costs which amounted to €9.25 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 Handicap International 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 utilised at 1st January 2015 amounts to €13.83 million, was representing 45.8% of the 2014 network's combined capital.

4.2. Utilisation of resources raised from the general public

Resources raised from the public by the network in 2015 amounted to €58.88 million.

This amount, plus the opening balance of €13.83 million and the reduction in restricted funds of €-0.37 million, makes up the total of resources raised from the public available to fund the €72.34 million of utilisations in 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 €55.03 million.

At 31st December 2015, the final balance of funds raised from the public but not utilised came to €17.31 million, increasing of 25% compared to 2014.

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 2015, Handicap International's capital and reserves stood at €33.43 million, of which €17.31 million was in unutilised donations. 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 Handicap International network received a net €3.54¹ 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.

5. Valuation of contributions in kind and donations

The valuation of contributions in kind and volunteers' contributions received by the organisation in 2015 are included at the bottom of the income statement and at the bottom of the Statement of Utilisation of Funds.

The total valuation for 2015 comes to €2.09 million, against €2.20 million in 2014.

It is made up of €1.57 million in fundraising expenses, mainly for media campaigns selling partnership products, and also advertising space for the annual campaign, €0.25 million for programme activities abroad with the balance (€0.27 million) being administrative costs.

¹ In this ratio, the impacts of solidarity trade (€3.483 thousand from solidarity trade revenues, €1.976 thousand of direct costs integrated in the heading « Fundraising costs » and €79 thousand operating costs) are not taken into account.

Expenditures details 2015

in thousands EUR

USES	2015	2014
SOCIAL MISSIONS	117.337,0	107.151,3
Carried out abroad	108.179,4	99.064,1
Operational spending	95.391,9	87.425,1
Investments	845,9	1.048,2
Purchase of raw materials and other supplies	13.834,4	14.177,5
Other purchases and external expenses	22.942,2	19.807,0
Taxes and similar expenses	347,6	459,7
Wages, salaries and social charges	40.262,5	35.426,5
Partnership and other operating expenses	16.502,0	15.865,0
Miscellaneous	657,3	641,1
Management of social missions carried out abroad	12.787,5	11.639,0
Social missions monitoring	4.122,3	3.624,2
Management of human international resources	1.955,7	1.555,3
Technical and logistical resources coordination	6.709,4	6.459,5
Carried out at National level	8.036,5	7.063,0
Fondation HI	441,5	0,0
Déclic Magazine	573,2	576,6
International Campaign to Ban Landmines	5.075,1	4.837,0
Education and Disability Awareness	678,2	718,8
Other Head Office programmes activities	1.268,7	930,5
Other expenses and exceptional costs	1.121,0	1.024,2
FUNDRAISING EXPENSES	19.652,1	18.286,8
Costs of fundraising to the general public	17.701,4	16.680,3
Fund-raising costs	13.217,5	13.935,6
Canvassing and loyalty retention costs	12.164,4	12.507,3
Solidarity sponsorships & private donors management costs	1.053,0	1.428,3
Costs incurred by other types of appeal	4.483,9	2.744,7
Sales and cobranding products	2.097,4	2.329,9
Other types of appeal	2.386,5	414,8
Grants and other public subsidies	1.950,7	1.606,5
ADMINISTRATIVE COSTS	9.245,7	9.247,1
Information and communication costs	2.234,8	2.332,9
General services and overheads	7.010,9	6.914,2
TOTAL EXPENDITURES FOR THE FINANCIAL YEAR	146.802,0	134.685,2
Charges to provisions	1.418,5	1.667,4
Commitments to be fulfilled from designated resources	1.191,0	825,8
TOTAL OF USES	149.411,5	137.178,5

Resources details 2015

in thousands EUR

RESOURCES	2015	2014
Report des ressources collectées auprès du public, non affectées et non utilisées en début d'exercice (T1)	13.827,8	12.757,3
RESOURCES RAISED FROM THE GENERAL PUBLIC	58.878,6	53.166,0
Gifts and legacies received	54.138,8	48.916,7
Non-restricted lifetime donations	40.818,2	38.878,0
Restricted lifetime donations and private solidarity sponsorship	8.607,7	7.380,6
Non-restricted legacies and other donations	4.648,5	2.447,4
Restricted legacies and other donations	64,3	210,7
Other income raised from general public	4.739,8	4.249,3
Revenues from sales and co-branded products	3.518,4	4.081,7
Other income raised from general public	1.221,4	167,6
OTHER PRIVATE FUNDS	10.151,9	5.554,4
National private organisations	6.821,5	3.454,9
Other private organisations	1.426,5	1.112,6
Corporate donation & Sponsorship	690,5	502,2
Other private income	1.213,5	484,8
GRANTS AND OTHER PUBLIC SUBSIDIES	79.346,6	74.345,8
International organisations	23.874,2	28.363,9
European Union	17.211,5	22.131,7
United Nations	6.144,6	6.166,5
Other international funding	518,0	65,7
Publics organisations	55.279,7	45.811,0
National public organisations	50.295,6	40.105,7
Foreign public organisations	4.984,1	5.705,3
Investment Subsidies	37,0	13,1
Others income (incl. fundings in kind)	0,0	0,0
Fundings from previous year	155,7	157,8
OTHER INCOME	2.409,6	2.420,7
Financial income	1.743,5	1.521,3
Other operational income	666,1	899,4
TOTAL INCOME THIS FINANCIAL YEAR	150.786,7	135.486,9
Provisions written back	526,8	1.761,8
Unutilised prior period designated resources brought forward	825,8	1.992,3
TOTAL OF SOURCES	152.139,4	139.241,0

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HANDICAP INTERNATIONAL NETWORK**Monitoring of funds raised from the General public**

in thousands euros €

Allocation of funds raised from the general public	2015	2014	Monitoring of funds raised from the general public	2015	2014
			NON-DESIGNATED, UNUSED RESOURCES RAISED FROM THE PUBLIC IN PREVIOUS PERIODS BROUGHT FORWARD AT THE START OF THE PERIOD	13.827,8	12.757,3
1- Social missions	34.414,7	32.289,5	1- Resources raised from the general public	58.878,6	53.166,0
1.1. Carried out in France	5.772,2	5.327,5	1.1. Donations and legacies received	54.138,8	48.916,7
1.2. Carried out abroad	28.642,5	26.962,0	1.2. Other income raised by public appeal	4.739,8	4.249,3
2- Fundraising expenses	19.282,8	18.019,8			
3- Administrative costs	1.196,3	1.990,9			
I- Total uses for the period	54.893,9	52.300,3	IV- Change in dedicated funds raised from the general public	-365,2	1.166,4
Proportion of gross fixed assets for the period financed from resources raised from the general public	1.043,3	1.768,9	VI - Total incoming resources for the period	58.513,4	54.332,4
VI- Minus depreciation expenses	-909,6	-807,3	Total uses financed by resources raised from the general public	-55.027,7	-53.261,9
VII Total uses financed by resources raised from the general public	55.027,7	53.261,9	BALANCE OF RESOURCES RAISED FROM THE GENERAL PUBLIC NOT USED AND NOT DESIGNATED AT THE PERIOD END	17.313,5	13.827,8

**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 :					86.987.529,77
Fonds publics internationaux / International publics funds :					23.880.930,65
Commission Européenne / European Commission					17.217.099,99
Commission Européenne / European Commission - ECHO					10.315.652,59
DIPECHO	Sri Lanka	Sri Lanka	11.555,94	EUR	11.555,94
DIPECHO	Sri Lanka	Sri Lanka	277.061,46	EUR	277.061,46
DIPECHO	Haiti	Haiti	707.635,23	EUR	707.635,23
DIPECHO	Bolovie	Bolivia	42.590,17	EUR	42.590,17
ECHO	crise syrienne	Syrian crisis	240,39	EUR	240,39
ECHO	Inde	India	338.056,04	EUR	338.056,04
ECHO	Mali	Mali	38.463,00	EUR	38.463,00
ECHO	crise syrienne	Syrian crisis	1.700.702,04	EUR	1.700.702,04
ECHO	Mali	Mali	331.392,00	EUR	331.392,00
ECHO	Mali	Mali	302.171,00	EUR	302.171,00
ECHO	Mali	Mali	610.000,00	EUR	610.000,00
ECHO	Afghanistan	Afghanistan	367.380,50	EUR	367.380,50
ECHO	Sri Lanka	Sri Lanka	235.457,05	EUR	235.457,05
ECHO	Inde	India	106.639,00	EUR	106.639,00
ECHO	crise syrienne	Syrian crisis	2.650.293,53	EUR	2.650.293,53
ECHO	crise syrienne	Syrian crisis	799.975,85	EUR	799.975,85
ECHO	crise syrienne	Syrian crisis	965.829,38	EUR	965.829,38
ECHO	Madagascar	Madagascar	83.794,04	EUR	83.794,04
ECHO	Ukraine	Ukraine	83.380,00	EUR	83.380,00
ECHO	crise syrienne	Syrian crisis	170.153,24	EUR	170.153,24
ECHO	Cuba	Cuba	8.583,17	EUR	8.583,17
ECHO via NARRI	Bangladesh	Bangladesh	32.785,21	EUR	32.785,21
ECHO via OXFAM	Philippines	Philippines	156.692,67	EUR	156.692,67
ECHO via CARE	Népal	Nepal	69.093,00	EUR	69.093,00
ECHO via CARE	Népal	Nepal	114.662,61	EUR	114.662,61
ECHO via CARE	Népal	Nepal	39.338,00	EUR	39.338,00
ECHO via Croix Rouge	Laos	Laos	12.000,00	EUR	12.000,00
ECHO via PLAN	Ethiopie	Ethiopia	20.690,14	EUR	20.690,14
ECHO via Solidarités international	Mali	Mali	3.602.300,00	XOF	5.491,67
ECHO VIA WHO	Népal	Nepal	33.546,26	EUR	33.546,26
Commission Européenne / European Commission - EUROPEAID/ DEV CO					6.901.447,40
DEVCO/EUROPEAID	Ethiopie	Ethiopia	2.784,00	EUR	2.784,00
DEVCO/EUROPEAID	Afghanistan	Afghanistan	5.778,00	EUR	5.778,00
DEVCO/EUROPEAID	Mozambique	Mozambique	67.650,18	EUR	67.650,18
DEVCO/EUROPEAID	Mano River	Mano River	39.636,58	EUR	39.636,58
DEVCO/EUROPEAID	Madagascar	Madagascar	36.572,54	EUR	36.572,54
DEVCO/EUROPEAID	Moyen Orient	Middle East	85.648,19	EUR	85.648,19
DEVCO/EUROPEAID	Asie Centrale (Kirghizstan, Tadjikistan)	Central Asia (Kyrgyzstan, Tajikistan)	44.561,30	EUR	44.561,30
DEVCO/EUROPEAID	Mano River	Mano River	107.640,53	EUR	107.640,53
DEVCO/EUROPEAID	Maghreb	Maghreb	123.526,87	EUR	123.526,87
DEVCO/EUROPEAID	Moyen Orient	Middle East	362.944,00	EUR	362.944,00
DEVCO/EUROPEAID	Maghreb	Maghreb	107.629,46	EUR	107.629,46
DEVCO/EUROPEAID	Rwanda	Rwanda	281.661,71	EUR	281.661,71
DEVCO/EUROPEAID	Haiti	Haiti	48.061,85	EUR	48.061,85
DEVCO/EUROPEAID	Cambodge	Cambodia	223.938,80	EUR	223.938,80
DEVCO/EUROPEAID	Sri Lanka	Sri Lanka	151.560,54	EUR	151.560,54
DEVCO/EUROPEAID	Maghreb	Maghreb	2.316,02	EUR	2.316,02
DEVCO/EUROPEAID	Burkina Faso/Niger	Burkina Faso/Niger	119.206,93	EUR	119.206,93
DEVCO/EUROPEAID	Sénégal/Cap Vert	Sénégal/Cap Vert	80.126,50	EUR	80.126,50
DEVCO/EUROPEAID	Irak	Iraq	198.502,67	EUR	198.502,67
DEVCO/EUROPEAID	Moyen Orient	Middle East	150.116,00	EUR	150.116,00
DEVCO/EUROPEAID	Maghreb	Maghreb	41.432,01	MAD	3.822,14
DEVCO/EUROPEAID	Madagascar	Madagascar	91.784,09	EUR	91.784,09
DEVCO/EUROPEAID	Bangladesh	Bangladesh	70.011,88	EUR	70.011,88
DEVCO/EUROPEAID	Togo/Bénin	Togo/Benin	128.316,46	EUR	128.316,46
DEVCO/EUROPEAID	Liban	Lebanon	589.306,00	EUR	589.306,00
DEVCO/EUROPEAID	Moyen Orient	Middle East	117.658,00	EUR	117.658,00
DEVCO/EUROPEAID	Mozambique	Mozambique	157.075,91	EUR	157.075,91
DEVCO/EUROPEAID	Laos	Laos	333.946,22	EUR	333.946,22
DEVCO/EUROPEAID	Moyen Orient	Middle East	452.897,00	EUR	452.897,00
DEVCO/EUROPEAID	Moyen Orient	Middle East	268.314,00	EUR	268.314,00
DEVCO/EUROPEAID	Togo/Bénin	Togo/Benin	121.625,62	EUR	121.625,62
DEVCO/EUROPEAID	Burundi	Burundi	28.256,55	EUR	28.256,55
DEVCO/EUROPEAID	Soudan du Sud	South Sudan	221.883,85	EUR	221.883,85
DEVCO/EUROPEAID	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	201.524,68	EUR	201.524,68
DEVCO/EUROPEAID	Maghreb	Maghreb	95.274,40	EUR	95.274,40
DEVCO/EUROPEAID	Myanmar	Myanmar	103.796,37	EUR	103.796,37
DEVCO/EUROPEAID	Tchad	Chad	99.081.708,59	XOF	151.049,09
DEVCO/EUROPEAID	Burkina Faso/Niger/Mali	Burkina Faso/Niger/Mali	201.796,06	EUR	201.796,06
DEVCO/EUROPEAID	Moyen Orient	Middle East	42.589,00	EUR	42.589,00
DEVCO/EUROPEAID	Sénégal/Cap Vert	Sénégal/Cap Vert	106.859,00	EUR	106.859,00
DEVCO/EUROPEAID	Afghanistan	Afghanistan	2.283,00	EUR	2.283,00
DEVCO/EUROPEAID	Chine	China	6.245,37	EUR	6.245,37

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Financier Donor	Pays	Country	Affectation devise Allocation currency	Dev. Cur.	Affectation Euro Allocation Euro
DEVCO/EUROPEAID	Laos	Laos	13.821,20	EUR	13.821,20
DEVCO/EUROPEAID	Chine	China	169.173,07	EUR	169.173,07
DEVCO/EUROPEAID	République populaire démocratique de Corée	Democratic People's Republic of Korea	140.491,13	EUR	140.491,13
DEVCO/EUROPEAID	République populaire démocratique de Corée	Democratic People's Republic of Korea	168.417,12	EUR	168.417,12
DEVCO/EUROPEAID	République populaire démocratique de Corée	Democratic People's Republic of Korea	235.581,88	EUR	235.581,88
DEVCO/EUROPEAID	Laos	Laos	134.084,95	EUR	134.084,95
DEVCO/EUROPEAID via Colombe Blanche	Maghreb	Maghreb	86.787,04	MAD	8.057,46
DEVCO/EUROPEAID via DEFI	Maghreb	Maghreb	654.282,00	DZD	6.004,21
DEVCO/EUROPEAID via FNP	Burkina Faso/Niger	Burkina Faso/Niger	6.427.329,73	XOF	9.798,40
DEVCO/EUROPEAID via GIZ	Moyen Orient	Middle East	9.867,00	EUR	9.867,00
DEVCO/EUROPEAID via MAG	Tchad	Chad	125.648.673,20	XOF	191.550,17
DEVCO/EUROPEAID via Terre des Hommes	Burkina Faso/Niger	Burkina Faso/Niger	72.807,16	EUR	72.807,16
DEVCO/EUROPEAID via Healthprom	Asie Centrale (Kirghizstan, Tadjikistan)	Central Asia (Kyrgyzstan, Tajikistan)	5.616,29	EUR	5.616,29
Nations Unies / United Nations					6.145.748,52
Nations Unies / United Nations - PNUD					511.547,21
UNDP	Soudan du Sud	South Sudan	343.967,45	USD	312.365,76
UNDP	Mano River	Mano River	149.995,00	USD	136.995,03
UNDP	Mozambique	Mozambique	2.958.976,20	MZN	62.186,42
Nations Unies / United Nations - HCR					953.651,10
UNHCR	Cambodge	Cambodia	875.236,08	THB	21.888,01
UNHCR	Cambodge	Cambodia	4.210.528,55	THB	115.951,12
UNHCR	Burkina Faso/Niger	Burkina Faso/Niger	228.304.436,00	XOF	348.047,87
UNHCR	Mali	Mali	240.944.828,11	XOF	367.318,02
UNHCR	Burundi	Burundi	30.526.649,84	BIF	16.095,00
UNHCR	Burundi	Burundi	1.148,62	EUR	1.148,62
UNHCR	Rwanda	Rwanda	57.599.136,00	RWF	72.811,84
UNHCR via Harikar	Irak	Iraq	14.404.355,00	IQD	10.390,62
Nations Unies / United Nations - UNICEF					2.143.034,99
UNICEF	Mozambique	Mozambique	4.482.824,95	MZN	113.113,94
UNICEF	Maghreb	Maghreb	25.053,00	USD	22.178,65
UNICEF	Sénégal/Cap Vert	Sénégal/Cap Vert	14.067.128,00	XOF	21.445,20
UNICEF	Madagascar	Madagascar	49.158.014,93	MGA	16.579,00
UNICEF	Maghreb	Maghreb	85.511,50	USD	76.115,74
UNICEF	Maghreb	Maghreb	14.936,40	USD	12.673,18
UNICEF	Sénégal/Cap Vert	Sénégal/Cap Vert	25.298.187,00	XOF	38.566,84
UNICEF	Mali	Mali	164.866.823,65	XOF	251.337,85
UNICEF	Burkina Faso/Niger	Burkina Faso/Niger	94.780.689,00	XOF	144.492,23
UNICEF	Philippines	Philippines	1.490.666,00	PHP	28.240,97
UNICEF	Togo/Bénin	Togo/Benin	20.589.500,00	XOF	31.388,49
UNICEF	Mali	Mali	246.793.092,37	XOF	376.233,64
UNICEF	Mano River	Mano River	1.175.291.583,00	SLL	218.320,88
UNICEF	Mali	Mali	199.062.209,73	XOF	303.468,38
UNICEF	Maghreb	Maghreb	50.197,18	USD	46.550,34
UNICEF	Burkina Faso/Niger	Burkina Faso/Niger	25.912.970,00	XOF	39.504,07
UNICEF	Mozambique	Mozambique	4.495.659,44	MZN	83.463,44
UNICEF	Cambodge	Cambodia	11.086,20	USD	10.334,10
UNICEF	Sénégal/Cap Vert	Sénégal/Cap Vert	21.656.767,00	XOF	33.015,53
UNICEF	Maghreb	Maghreb	34.156,75	USD	31.954,78
UNICEF	Togo/Bénin	Togo/Benin	17.724.876,00	XOF	27.021,40
UNICEF	Mali	Mali	1.594.300,00	XOF	2.430,49
UNICEF	Ukraine	Ukraine	49.950,00	USD	46.528,00
UNICEF	Multipays (projet Mines)	Multi country (mine project)	45.006,00	USD	40.532,65
UNICEF	Asie Centrale (Kirghizstan, Tadjikistan)	Central Asia (Kyrgyzstan, Tajikistan)	98.113,67	TJS	13.830,70
UNICEF	Rwanda	Rwanda	40.382.388,00	RWF	50.085,27
UNICEF	Rwanda	Rwanda	48.429.308,52	RWF	60.111,28
UNICEF via AVSI	RD Congo Goma	Congo DR Goma	744,40	USD	703,59
UNICEF via DRC	RD Congo Goma	Congo DR Goma	744,40	USD	703,59
UNICEF via NRC	RD Congo Goma	Congo DR Goma	744,40	USD	703,59
UNICEF via Save the Children	RD Congo Goma	Congo DR Goma	744,40	USD	703,59
UNICEF via Solidarités International	RD Congo Goma	Congo DR Goma	744,40	USD	703,59
Nations Unies / United Nations - Mine Action					469.887,35
UNMAS	Mali	Mali	229.292,49	USD	206.598,53
UNMAS	Libye / Maghreb	Libya /Maghreb	203.000,00	USD	184.545,45
UNMAS via UNOPS	Soudan du Sud	South Sudan	68.130,39	USD	60.382,96
UNOPS/UNMACC	Afghanistan	Afghanistan	21.238,00	USD	18.360,41
Nations Unies / United Nations - OCHA (Humanitarian Affairs)					580.637,67
OCHA	Pakistan	Pakistan	170.000,00	USD	154.561,11
OCHA	Pakistan	Pakistan	80.000,00	USD	72.561,61
OCHA	Moyen Orient	Middle East	32.208,00	USD	30.541,00
OCHA	crise syrienne	Syrian crisis	228.824,41	USD	210.138,89
OCHA	Colombie	Colombia	148.473,71	USD	112.835,06
Nations Unies / United Nations - Prog. Alim. Mondial/World Food Program					756.955,54
WFP	Mali	Mali	223.932.268,96	XOF	341.382,54
WFP	Népal	Nepal	405.010,00	USD	369.037,00
WFP	Tchad	Chad	49.236,00	USD	46.536,00

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Financier Donor	Pays	Country	Affectation devise Allocation currency	Dev. Cur.	Affectation Euro Allocation Euro
Nations Unies / United Nations - Org. Mondiale de la Santé/World Health Org.					245.810,14
WHO	Cambodge	Cambodia	57.322,15	USD	51.489,01
WHO	Cambodge	Cambodia	21.618,40	USD	19.493,82
WHO	Ukraine	Ukraine	184.663,00	USD	166.182,00
WHO	crise syrienne	Syrian crisis	9.443,44	USD	8.645,31
Nations Unies / United Nations - Autres / Other :					484.224,52
FAO	Mali	Mali	3.624.201,00	XOF	5.525,06
FNUAP	Sénégal/Cap Vert	Senegal/Cap Vert	5.924.017,00	XOF	9.031,11
MINUSTAH	Haiti	Haiti	710.889,00	HTG	12.150,37
UNESCO	Chine	China	1.134,21	USD	1.072,03
UN-HABITAT (lead partner)	Myanmar	Myanmar	4.431,79	USD	4.025,55
UNOPS	Afghanistan	Afghanistan	60.431,94	USD	52.008,17
UNOPS	Libye / Maghreb	Libya /Maghreb	218.931,79	USD	202.325,87
UNRWA	Moyen Orient	Middle East	61.648,00	EUR	61.648,00
UNRWA	Moyen Orient	Middle East	28.405,00	USD	25.676,00
UNSCAR	Multipays (projet Mines)	Multi country (mine project)	122.074,39	USD	110.762,36
Other international agencies					518.082,14
IOM: INT.ORG. FOR MIGRATION	Bangladesh	Bangladesh	218.305,30	USD	195.354,83
IOM: INT.ORG. FOR MIGRATION	Bangladesh	Bangladesh	105.819,58	USD	96.802,70
OCDE	Cambodge	Cambodia	2.296,09	EUR	2.296,09
OFID	Moyen Orient	Middle East	245.254,00	USD	223.628,52
Fonds publics nationaux / public national funds :					55.319.533,36
Fonds publics nationalité AN / public funds NA nationality					50.333.120,18
Fonds publics Belgique / Public funds Belgium :					6.157.944,39
DGCD Belge	Multipays (accord cadre)	Multi country (framework agreement)	5.032.150,36	EUR	5.032.150,36
DGCD Belge	crise syrienne	Syrian crisis	645.871,05	EUR	645.871,05
DGCD Belge	Afghanistan/Cuba	Afghanistan/Cuba	10.540,00	EUR	10.540,00
DGCD Belge	Burkina Faso/Niger/Mali	Burkina Faso/Niger/Mali	257.937,19	EUR	257.937,19
DGCD via Sensorial Handicap Cooperation	Burkina Faso/Niger	Burkina Faso/Niger	3.294.872,00	XOF	5.023,00
Ambassade de Belgique	Burundi	Burundi	2.284,40	EUR	2.284,40
Bruxelles Capitale	Maghreb	Maghreb	32.757,66	EUR	32.757,66
Province du Brabant Flamand	Burundi	Burundi	6.697,08	EUR	6.697,08
Province du Brabant Flamand	Haiti	Haiti	18.575,30	EUR	18.575,30
Ville d'Anvers	Haiti, Belgique	Haiti, Belgium	6.450,00	EUR	6.450,00
MAE Belge	Belgique	Belgique	77.632,64	EUR	77.632,64
MAE Belge	Colombie	Colombia	48.860,71	EUR	48.860,71
Wallonie Bruxelles International	Vietnam	Vietnam	13.165,00	EUR	13.165,00
Fonds publics Canada / Public funds Canada :					5.497.772,79
MAECD	Moyen Orient	Middle East	253.101,00	CAD	177.614,00
MAECD	Philippines	Philippines	403.111,72	CAD	285.671,71
MAECD	crise syrienne	Syrian crisis	598.667,59	CAD	422.895,75
MAECD	crise syrienne	Syrian crisis	20,56	CAD	14,56
MAECD	crise syrienne	Syrian crisis	1.135.634,56	CAD	817.573,58
MAECD	Moyen Orient/Yemen	Middle East/Yemen	1.133.697,00	CAD	798.073,00
MAECD	Moyen Orient	Middle East	597.354,00	CAD	420.812,00
MAECD	crise syrienne	Syrian crisis	1.398.073,85	CAD	988.970,34
MAECD	Irak	Iraq	1.199.997,42	CAD	864.015,69
MAECD	Colombie	Colombia	776.574,00	CAD	553.440,16
MAECD	Moyen Orient	Middle East	130.147,00	CAD	92.888,00
PQDI	Mali	Mali	31.794,69	CAD	22.405,28
PQDI	Haiti	Haiti	75.411,83	CAD	53.398,72
Fonds publics Suisse / Public funds Switzerland :					1.582.411,04
COSUDE	Colombie	Colombia	160.599.841,79	COP	59.356,99
COSUDE	Colombie	Colombia	74.537.349,97	COP	23.134,38
COSUDE	Colombie	Colombia	19.507.444,56	COP	7.150,42
DFAE-DDC	Rwanda	Rwanda	488.013,08	CHF	455.844,75
DFAE-DDC	République populaire démocratique de Corée	Democratic People's Republic of Korea	9.870,00	EUR	9.870,00
DFAE-DDC	crise syrienne	Syrian crisis	3.834,72	CHF	2.979,68
DFAE-DDC	crise syrienne	Syrian crisis	727.593,48	CHF	680.076,56
DFAE-DDC	Libye	Libya	245.465,72	CHF	230.313,33
Canton de Genève	Coordination Regionale Afrique de l'Est/Rwanda/Suisse	East Africa Coordination/Rwanda/Switzerland	121.624,39	CHF	113.684,93
Fonds publics Allemagne / Public funds Germany :					1.978.060,02
BMZ	Haiti	Haiti	515.802,61	EUR	515.802,61
BMZ	Inde/Indonésie	India/Indonesia	64.187,00	EUR	64.187,00
BMZ	Pakistan	Pakistan	373.637,54	EUR	373.637,54
BMZ	Allemagne	Germany	20.000,00	EUR	20.000,00
German Embassy	Maghreb	Maghreb	1.255.390,63	DZD	10.882,11
GFO-German Foreign Office	Libye	Libya	102.532,08	EUR	102.532,08
GFO-German Foreign Office	Soudan du Sud	South Sudan	153.998,58	EUR	153.998,58
GFO-German Foreign Office	Allemagne	Germany	84.386,48	EUR	84.386,48
GFO-German Foreign Office	Belgique	Belgium	10.120,00	EUR	10.120,00
GFO-German Foreign Office via Plan	Ethiopie	Ethiopia	639.362,48	ETB	24.346,00
GIZ	Cambodge	Cambodia	1.804,26	EUR	1.804,26
GIZ	Indonésie	Indonesia	138.175,06	EUR	138.175,06
GIZ	Togo/Bénin	Togo/Benin	15.500,05	EUR	15.500,05
GIZ	Cambodge	Cambodia	162.814,15	EUR	162.814,15
Ville de Munich	Allemagne	Germany	59.870,00	EUR	59.870,00
ZIVIK	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	240.004,10	EUR	240.004,10

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Financier Donor	Pays	Country	Affectation devise Allocation currency	Dev. Cur.	Affectation Euro Allocation Euro
Fonds publics France / Public funds France :					6.716.297,05
AFD	Coordination Afrique de l'Ouest	West Africa Coordination	45.861,05	EUR	45.861,05
AFD	Maghreb	Maghreb	28.850,33	EUR	28.850,33
AFD	Haiti	Haiti	122.932,50	EUR	122.932,50
AFD	Afrique de l'Est	East Africa	276.408,94	EUR	276.408,94
AFD	Mali	Mali	176.035,60	EUR	176.035,60
AFD	Laos/Liban	Laos/Liban	928.724,82	EUR	928.724,82
AFD	Multipays (projet santé mentale)	Multi country (Mental Health project)	590.533,11	EUR	590.533,11
AFD	Mali	Mali	1.208.270,82	EUR	1.208.270,82
AFD	Afghanistan	Afghanistan	237.135,00	EUR	237.135,00
AFD	Maghreb	Maghreb	87.615,18	EUR	87.615,18
AFD	Afrique de l'Ouest	West Africa	601.224,88	EUR	601.224,88
AFD	Moyen Orient	Middle East	302.017,00	EUR	302.017,00
AFD	Madagascar	Madagascar	56.259,59	EUR	56.259,59
AFD	RD Congo	Congo DR	595.566,03	EUR	595.566,03
AFD	France	France	77.859,00	EUR	77.859,00
AFD via AMREF	Sénégal/Cap Vert	Senegal/Cap Vert	30.414,00	EUR	30.414,00
AFD via MDM	Madagascar	Madagascar	160.849,52	EUR	160.849,52
Coordination Sud/FRIO	France (formation du personnel)	France (training)	364,00	EUR	364,00
Amb de France	Maghreb	Maghreb	24.870,00	EUR	24.870,00
Amb de France	Indonésie	Indonesia	3.910,30	EUR	3.910,30
Amb de France	Indonésie	Indonesia	-	IDR	-
Amb de France	Ethiopie	Ethiopia	19.393,06	EUR	19.393,06
Amb de France	Maghreb	Maghreb	1.140,90	EUR	1.140,90
Amb de France	Ethiopie	Ethiopia	12.385,33	EUR	12.385,33
Amb de France	Maghreb	Maghreb	21.134,72	EUR	21.134,72
Amb de France	Chine	China	11.000,00	EUR	11.000,00
Centre de crise	crise syrienne	Syrian crisis	99.999,57	EUR	99.999,57
Centre de crise	crise syrienne	Syrian crisis	4.237,74	EUR	4.237,74
Grand Lyon	Népal	Nepal	10.000,00	EUR	10.000,00
FEI Initiative 5%	Sénégal/Cap Vert	Senegal/Cap Vert	297.190,00	EUR	297.190,00
FEI Initiative 5%	Mali	Mali	159.399,08	EUR	159.399,08
FEI Initiative 5%	Sénégal/Cap Vert	Senegal/Cap Vert	136.850,35	EUR	136.850,35
FONJEP	Multipays (aide au volontariat)	Multi country (volunteer aid)	4.800,00	EUR	4.800,00
FONJEP	Multipays (aide au volontariat)	Multi country (volunteer aid)	3.286,00	EUR	3.286,00
FONJEP	Multipays (aide au volontariat)	Multi country (volunteer aid)	19.008,00	EUR	19.008,00
Région Rhône Alpes	Mali	Mali	11.098,46	EUR	11.098,46
Région Rhône Alpes	Mali	Mali	1.401,72	EUR	1.401,72
Région Rhône Alpes	crise syrienne	Syrian crisis	15.188,43	EUR	15.188,43
Région Rhône Alpes	Moyen Orient	Middle East	6.624,00	EUR	6.624,00
Région Rhône Alpes	Mali	Mali	87.019,02	EUR	87.019,02
Région Rhône Alpes	Mano River	Mano River	15.000,00	EUR	15.000,00
Région Rhône Alpes	France (formation programmes)	France (program training)	22.000,00	EUR	22.000,00
Région Rhône Alpes	Maghreb	Maghreb	59.589,00	EUR	59.589,00
Région Rhône Alpes	France (formation programmes)	France (program training)	90.000,00	EUR	90.000,00
Région Rhône Alpes	France (rééducation)	France (rehabilitation)	4.000,00	EUR	4.000,00
Région Rhône Alpes	Népal	Nepal	40.000,00	EUR	40.000,00
Départements, villes France	France (événement pyramide)	France (pyramid event)	8.850,00	EUR	8.850,00
Fonds publics Grande Bretagne / Public Funds U.K. :					11.313.551,30
DFID Somalia	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	91.312,62	GBP	126.340,98
UK Embassy	Maghreb	Maghreb	47.715,00	GBP	64.487,44
UK Embassy	Sénégal/Cap Vert	Senegal/Cap Vert	8.700,00	GBP	11.586,00
UK Embassy	République populaire démocratique de Corée	Democratic People's Republic of Korea	5.009,09	EUR	5.009,09
UK Embassy	République populaire démocratique de Corée	Democratic People's Republic of Korea	7.900,00	EUR	7.900,00
DFID	Cambodge	Cambodia	126.732,80	GBP	174.602,66
DFID	Bangladesh	Bangladesh	208.114,74	GBP	290.534,21
DFID	crise syrienne	Syrian crisis	1.805.058,02	GBP	2.471.787,77
DFID	crise syrienne	Syrian crisis	1.895.508,38	GBP	2.625.094,67
DFID	Népal	Nepal	295.364,00	GBP	413.308,00
DFID	Mano River	Mano River	327.491,17	GBP	457.991,20
DFID	Irak	Iraq	335.352,05	GBP	449.491,66
DFID	Moyen Orient	Middle East	197.695,00	GBP	264.936,00
DFID	Moyen Orient	Middle East	22.718,50	GBP	28.845,44
DFID	Mano River	Mano River	500.000,00	GBP	701.520,00
DFID	Royaume Uni	United Kingdom	89.597,00	GBP	123.276,00
DFID via ADRA	Rwanda	Rwanda	17.773,27	GBP	23.731,38
DFID via Care	Bangladesh	Bangladesh	457.117,91	BDT	5.305,67
DFID via Helpage	France (insertion)	France (insertion)	8.000,00	GBP	11.381,42
DFID via Helpage	France (urgence)	France (emergency)	3.750,00	GBP	5.335,04
DFID via Goal	Mano River	Mano River	420.333,13	GBP	563.761,96
DFID via Goal	Mano River	Mano River	499.999,86	GBP	695.398,25
DFID via Goal	Mano River	Mano River	954.385,05	GBP	1.319.742,15
DFID via Mott MacDonald Ltd	Rwanda	Rwanda	21.454,73	GBP	30.363,10
DFID via Options	Népal	Nepal	77.422,00	GBP	110.146,54
DFID via Oxfam	Népal	Nepal	28.003,00	GBP	36.825,90
DFID via Plan	Mano River	Mano River	24.129,49	GBP	30.661,99
DFID via Plan	Mano River	Mano River	204.287,49	GBP	264.186,78

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Financier Donor	Pays	Country	Affectation devise Allocation currency	Dev. Cur.	Affectation Euro Allocation Euro
Fonds publics Luxembourg / Public funds Luxembourg :					4.571.056,87
MAE Luxembourg	Multipays (accord cadre)	Multi country (framework agreement)	1.525.166,18	EUR	1.525.166,18
MAE Luxembourg	Multipays (accord cadre)	Multi country (framework agreement)	934.665,92	EUR	934.665,92
MAE Luxembourg	Multipays (accord cadre)	Multi country (framework agreement)	180.955,72	EUR	180.955,72
MAE Luxembourg	Népal	Nepal	78.093,00	EUR	78.093,00
MAE Luxembourg	crise syrienne	Syrian crisis	70.690,30	EUR	70.690,30
MAE Luxembourg	Irak	Iraq	3.017,94	EUR	3.017,94
MAE Luxembourg	Mali	Mali	125.142,00	EUR	125.142,00
MAE Luxembourg	Sri Lanka	Sri Lanka	50.000,00	EUR	50.000,00
MAE Luxembourg	Népal	Nepal	9.331,84	EUR	9.331,84
MAE Luxembourg	Soudan du Sud	South Sudan	120.000,00	EUR	120.000,00
MAE Luxembourg	crise syrienne	Syrian crisis	299.999,91	EUR	299.999,91
MAE Luxembourg	crise syrienne	Syrian crisis	123.241,50	EUR	123.241,50
MAE Luxembourg	Maghreb	Maghreb	3.770,45	EUR	3.770,45
MAE Luxembourg	Irak	Iraq	2.336,51	EUR	2.336,51
MAE Luxembourg	Philippines	Philippines	51.208,10	EUR	51.208,10
MAE Luxembourg	Sri Lanka	Sri Lanka	89.605,01	EUR	89.605,01
MAE Luxembourg	Moyen Orient	Middle East	73.892,34	EUR	73.892,34
MAE Luxembourg	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	95.978,10	EURO	95.978,10
MAE Luxembourg	Moyen Orient	Middle East	67.784,26	EUR	67.784,26
MAE Luxembourg	Burkina Faso/Niger/Mali	Burkina Faso/Niger/Mali	10.878,52	EUR	10.878,52
MAE Luxembourg	Luxembourg (frais administratifs)	Luxembourg (administrative costs)	468.871,26	EUR	468.871,26
MAE Luxembourg	Luxembourg (sensibilisation)	Luxembourg (public awareness)	161.846,01	EUR	161.846,01
Ville de Luxembourg	Sénégal/Cap Vert	Sénégal/Cap Vert	24.582,00	EUR	24.582,00
Fonds publics USA / Public funds USA :					12.516.026,72
US State Dpt DRL	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	74.505,38	USD	75.407,00
US State Dpt DRL	Maghreb	Maghreb	195.045,24	USD	175.431,95
US State Dpt DRL	Chine	China	135.917,79	USD	124.883,86
US State Dpt DRL	République populaire démocratique de Corée	Democratic People's Republic of Korea	148.670,04	USD	140.519,89
US State Dpt DRL	Chine	China	103.275,40	USD	95.151,02
US State Dpt DRL	Laos	Laos	0,11	USD	0,10
US State Dpt MEPI	Maghreb	Maghreb	13.393,00	USD	11.579,63
US State Dpt MEPI	Maghreb	Maghreb	26.001,06	USD	23.949,87
US State Dpt PRM	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	397.711,00	USD	355.021,83
US State Dpt PRM	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	346.509,30	USD	300.857,74
US State Dpt PRM	Ethiopie	Ethiopia	52.824,19	USD	46.565,36
US State Dpt PRM	Cambodge	Cambodia	401.239,51	USD	358.614,37
US State Dpt PRM	crise syrienne	Syrian crisis	2.499.997,05	USD	2.268.509,79
US State Dpt PRM	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	495.670,60	USD	450.192,27
US State Dpt PRM	Ethiopie	Ethiopia	91.289,07	USD	84.525,46
US State Dpt PRM	Cambodge	Cambodia	75.204,07	USD	69.252,97
US State Dpt PRM	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	137.640,73	USD	126.109,94
US State Dpt PRM	crise syrienne	Syrian crisis	327.456,22	USD	293.930,94
PRM Via Danish Refugee Council	Irak	Iraq	438.557,66	USD	392.063,83
US States Dpt WRA	Liban	Lebanon	11.102,00	USD	9.116,94
US States Dpt WRA	Liban	Lebanon	731.535,38	USD	660.839,56
US States Dpt WRA	Burkina Faso/Niger	Burkina Faso/Niger	38.006,00	USD	35.523,00
US States Dpt WRA	Sénégal/Cap Vert	Sénégal/Cap Vert	281.417,00	USD	256.394,00
USAID OFDA	RD Congo Goma	Congo DR Goma	1.092.933,24	USD	959.998,68
USAID OFDA	Philippines	Philippines	661.046,00	USD	571.027,47
USAID OFDA	RD Congo Goma	Congo DR Goma	945.135,83	USD	858.354,96
USAID OFDA	Népal	Nepal	269.193,00	USD	243.241,00
USAID	Haiti	Haiti	269.917,00	USD	236.049,85
USAID	Ethiopie	Ethiopia	376.116,38	USD	341.911,52
USAID	Mali	Mali	111.188,42	USD	100.074,17
USAID	Népal	Nepal	635.038,57	USD	575.575,20
USAID	Sri Lanka	Sri Lanka	1.253,97	USD	1.166,18
USAID	Vietnam	Vietnam	62.548,48	USD	58.336,15
USAID via CRS	Mali	Mali	17.341,12	USD	15.865,62
USAID via CRS	Ethiopie	Ethiopia	176.161,40	USD	158.830,44
USAID via DAI	Myanmar	Myanmar	84.408,16	USD	76.104,84
USAID via DAI	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	59.072,00	USD	53.438,71
USAID via Intern. Service	Mali	Mali	8.753.586,00	XOF	13.344,76
USAID via IRC	Burundi	Burundi	274.924,70	USD	248.637,32
USAID via JSI	RD Congo	Congo DR	1.735.453,72	USD	1.573.244,46
USAID via PSI	Ethiopie	Ethiopia	31.028,21	USD	23.223,47
USAID via WE	Laos	Laos	58.738,67	USD	53.160,60
Fonds publics hors nationalité AN / Public funds other nationality :					4.986.413,18
Fonds publics Australie / Public funds Australia :					91.412,95
AUSAID via Care	Laos	Laos	73.589,09	AUD	49.755,70
AUSAID via Maxwell Stamp plc	Laos	Laos	4.712,00	AUD	3.185,92
Australian Embassy	Chine	China	26.835,89	AUD	18.134,30
Australian Embassy	Chine	China	28.681,08	AUD	19.035,06
Australian DFAT via Plan Int.	Népal	Nepal	147.447,44	NPR	1.301,97
Fonds publics Espagne / Public funds Spain :					137.021,72
AECID	Colombie	Colombia	137.021,72	EUR	137.021,72
Fonds publics Colombie / Public funds Colombia :					95.616,98
Gobernacion de Antioquia	Colombie	Colombia	300.000.000,00	COP	95.616,98
Fonds publics Finlande / Public funds Finland :					271.497,54
Finland MoFA	Maghreb	Maghreb	271.497,54	EUR	271.497,54

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Fonds publics Japon / Public funds Japan :					98.710,24
Japan Embassy	Mozambique	Mozambique	26.799,09	USD	22.912,78
Japan Embassy	Cuba	Cuba	75.797,46	EUR	75.797,46
Fonds publics Cambodia / Public funds Cambodia :					6.726,38
Ministry of Social Affairs	Cambodge	Cambodia	30.702.000,00	KHR	6.726,38
Fonds publics Monaco / Public funds Monaco :					199.799,16
MAE MONACO	Maghreb	Maghreb	16.232,24	EUR	16.232,24
MAE MONACO	Maghreb	Maghreb	24.351,99	EUR	24.351,99
MAE MONACO	Maghreb	Maghreb	73.506,18	EUR	73.506,18
MAE MONACO	Maghreb	Maghreb	66.944,21	EUR	66.944,21
MAE MONACO	Mali	Mali	18.764,54	EUR	18.764,54
Fonds publics Norvège / Public funds Norway :					645.060,33
MAE NORVEGE	Mozambique	Mozambique	99.133,30	USD	87.617,87
MAE NORVEGE	Multipays	Multi country	302.875,61	EUR	302.875,61
MAE NORVEGE	Multipays	Multi pays	240.756,85	EUR	240.756,85
Norwegian Embassy - KATMANDU	Népal	Nepal	1.628.085,00	NPR	13.810,00
Fonds publics Pays Bas / Public funds Holland :					3.155.767,48
MAE Pays-Bas	Multipays (projet Mines)	Multi country (mine project)	1.516.640,40	EUR	1.516.640,40
MAE Pays-Bas	crise syrienne	Syrian crisis	71.822,28	EUR	71.822,28
MAE Pays-Bas	Irak	Iraq	580.451,03	EUR	580.451,03
MAE Pays-Bas	Maghreb	Maghreb	309.878,99	DZD	2.664,30
MAE Pays-Bas	Irak	Iraq	984.189,47	EUR	984.189,47
Fonds publics Nouvelle Zélande / Public New Zealand :					5.250,00
PUBLIC FUND NEW ZEALAND	République populaire démocratique de Corée	Democratic People's Republic of Korea	5.250,00	EUR	5.250,00
Fonds publics Pologne / Public New Poland :					11.980,38
POLISH EMBASSY	République populaire démocratique de Corée	Democratic People's Republic of Korea	11.980,38	EUR	11.980,38
Fonds publics Suède / Public funds Sweden :					257.878,49
SIDA	République populaire démocratique de Corée	Democratic People's Republic of Korea	17.023,33	SEK	1.989,99
SIDA	République populaire démocratique de Corée	Democratic People's Republic of Korea	557.231,29	SEK	60.098,50
SWERoad Swedish nat road consulting	Cambodge	Cambodia	215.568,45	USD	195.790,00
Fonds publics Taïwan / Public funds Taiwan :					9.691,53
Ambassade de Chine (Taiwan)	Burkina Faso/Niger	Burkina Faso/Niger	6.357.226,65	XOF	9.691,53
Fonds Privés / Private funds :					7.787.065,76
Fonds Privés nationalité AN / Private funds NA nationality :					7.050.360,90
Fonds Privés Belgique / Private funds Belgium					64.026,82
Flemish Foundation	RD Congo	Congo DR	12.000,00	EUR	12.000,00
Loterie nationale belge	Vietnam	Vietnam	45.092,39	EUR	45.092,39
Network of European Foundations	Burundi	Burundi	6.934,43	EUR	6.934,43
Fonds Privés Canada / Private funds Canada :					419.209,84
UNIFOR	Haiti	Haiti	166.670,97	CAD	120.338,08
UNIFOR	Bangladesh	Bangladesh	62.094,30	CAD	43.759,49
UNIFOR	Rwanda	Rwanda	61.411,84	CAD	43.854,27
UNIFOR	Moyen Orient	Middle East	298.349,00	CAD	211.258,00
Fonds Privés Suisse / Private funds Switzerland :					4.153.815,51
Fondation Argidius	Sénégal/Cap Vert	Sénégal/Cap Vert	103.834,00	EUR	103.834,00
Chaîne du bonheur	Philippines	Philippines	100.953,24	CHF	81.413,90
Chaîne du bonheur	Ethiopie	Ethiopia	55.974,53	CHF	46.259,94
Chaîne du bonheur	Soudan du Sud	South Sudan	146.872,19	CHF	117.497,75
Chaîne du bonheur	Moyen Orient	Middle East	53.410,00	CHF	51.538,13
Chaîne du bonheur	Afghanistan	Afghanistan	74.522,00	CHF	70.338,00
Chaîne du bonheur	crise syrienne	Syrian crisis	292.385,95	CHF	268.927,22
Chaîne du bonheur	Philippines	Philippines	1.254.387,96	CHF	1.170.946,52
Chaîne du bonheur	Népal	Nepal	944.788,00	CHF	901.138,00
Chaîne du bonheur	Soudan du Sud	South Sudan	99.319,99	CHF	91.086,41
Chaîne du bonheur	Népal	Nepal	144.389,91	CHF	133.357,27
Chaîne du bonheur	Irak	Iraq	125.805,94	CHF	115.439,30
Chaîne du bonheur	Haiti	Haiti	83.731,90	CHF	69.729,52
Fondation DROSOS	Maghreb	Maghreb	101.881,82	EUR	101.881,82
Fondation DROSOS	Moyen Orient	Middle East	44.963,00	EUR	44.963,00
Fondation DROSOS	Maghreb	Maghreb	45.037,79	EUR	45.037,79
FIFA	Sénégal/Cap Vert	Sénégal/Cap Vert	26.344,00	USD	23.813,55
GLOBAL FUND	Coordination Afrique de l'Ouest	West Africa Coordination	36.490,00	USD	32.475,78
GLOBAL FUND	Coordination Afrique de l'Ouest	West Africa Coordination	10.098,00	EUR	10.098,00
Fédération Internationale de la Croix Rouge	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	43.490,02	CHF	40.522,23
Fondation Oak	Afrique de l'Est	East Africa	44.064,82	EUR	44.064,82
Autres fonds privés suisses	crise syrienne	Syrian crisis	45.058,41	CHF	41.389,29
Autres fonds privés suisses	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	75.041,35	EUR	75.041,35
Autres fonds privés suisses	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	45.875,70	EUR	45.875,70
Autres fonds privés suisses	crise syrienne	Syrian crisis	380.145,55	EUR	380.145,55
Symphasis	Indonésie	Indonesia	50.000,00	CHF	47.000,67
Fonds Privés Allemagne / Private funds Germany :					429.533,15
Aktion Deutschland Hilft (ADH)	Irak	Iraq	185.209,17	EUR	185.209,17
Aktion Deutschland Hilft (ADH)	Philippines	Philippines	162.772,50	EUR	162.772,50
Aktion Deutschland Hilft (ADH)	Soudan du Sud	South Sudan	15.209,48	EUR	15.209,48
Aktion Deutschland Hilft (ADH)	Népal	Nepal	21.040,00	EUR	21.040,00
Caritas	Moyen Orient	Middle East	45.302,00	EUR	45.302,00

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Financier Donor	Pays	Country	Affectation devise Allocation currency	Dev. Cur.	Affectation Euro Allocation Euro
Fonds Privés France / Private funds France :					181.232,92
AFM	Maghreb	Maghreb	4.157,00	EUR	4.157,00
AFM	Maghreb	Maghreb	3.453,95	EUR	3.453,95
AFM	Maghreb	Maghreb	11.311,50	EUR	11.311,50
Secours Islamique Français	Maghreb	Maghreb	31.112,00	EUR	31.112,00
EDF Asie Pacifique	Chine	China	3.001,47	EUR	3.001,47
Fond. JM Bruneau/ Fondation de France	France (évènement courir ensemble)	France (running event)	750,00	EUR	750,00
Fondation Sanofi Espoir	Népal	Nepal	127.447,00	EUR	127.447,00
Fonds Privés Grande Bretagne / Private funds U.K.					1.433.507,84
Big Lottery Fund	Cambodge	Cambodia	144.978,87	GBP	200.798,14
Big Lottery Fund via Plan	Philippines	Philippines	47.288,79	GBP	65.406,35
Comic relief	Bangladesh	Bangladesh	121.382,75	GBP	164.404,77
MAG	Niger	Niger	424.069,86	USD	381.419,10
Save the Children	France (protection des enfants)	France (protection of children)	15.000,00	GBP	20.929,26
Save the Children	Soudan du Sud	South Sudan	20.700,00	EUR	20.700,00
Save the Children	Laos	Laos	6.800,00	USD	6.203,35
Save the Children	Rwanda	Rwanda	9.000,00	USD	8.099,61
Shelter Box	Philippines	Philippines	343.887,00	USD	303.252,57
Start Fund	Colombie	Colombia	66.898,00	GBP	91.107,02
Start Fund	Afghanistan	Afghanistan	84.024,00	GBP	116.740,09
Start Fund	Sri Lanka	Sri Lanka	15.013,89	GBP	21.359,92
GSK - GlaxoSmithKline	DRT Sante	DRT Sante	33.087,66	EUR	33.087,66
Fonds Privés USA / Private funds USA :					369.034,82
Ford Foundation	Chine	China	92.348,85	USD	81.775,10
John Hopkins University	Kenya/Somalie (incl Somaliland et Puntland)	Kenya/Somalia (incl Somaliland and Puntland)	14.256,66	USD	13.000,21
John Hopkins University	Cambodge	Cambodia	16.371,62	USD	14.848,72
Wellspring Advisors	Multipays (projet "making it work")	Multi Country (making it work project)	246.743,28	USD	226.323,13
Mectizan Donation Programme	Multipays (projet filariose)	Multi country (Filariose project)	43.564,88	USD	33.087,66
Fonds Privés autres nationalités / Private funds other nationalities :					736.704,86
Light for the world	crise syrienne	Syrian crisis	8.705,90	EUR	8.705,90
Australian Red Cross	Indonésie	Indonesia	71.107.092,00	IDR	4.729,30
Kadoorie Charitable Foundation Via KFPD	République populaire démocratique de Corée	Democratic People's Republic of Korea	7.792,08	EUR	7.792,08
SANOFI Inv Comp Ltd, Shanghai	Chine	China	217.032,00	CNY	32.262,96
World Diabete Foundation	Philippines	Philippines	48.998,66	EUR	48.998,66
Fondation Anesvad	Togo/Bénin	Togo/Benin	94.417,51	EUR	94.417,51
PAU	Vietnam	Vietnam	144.512,62	EUR	144.512,62
GOAL	Haiti	Haiti	9.864,00	USD	8.942,29
AIFO	Mano River	Mano River	6.606,26	EUR	6.606,26
Fondation Medicor	Haiti	Haiti	177.579,46	USD	159.660,47
Fondation Medicor	Ukraine	Ukraine	88.166,00	USD	80.290,00
Fondation OCP	Maghreb	Maghreb	764.509,65	MAD	70.515,55
Fondation ORANGE Mali	Mali	Mali	10.003.178,90	XOF	15.249,75
Myanmar Education Consortium via M.I.L.I.	Myanmar	Myanmar	8.444.930,00	MMK	7.082,28
International Rescue Comitee	Pakistan	Pakistan	1.127.530,00	PKR	10.231,12
Asia Injury Prevention Foundation	Cambodge	Cambodia	14.665,42	USD	12.979,53
Asia Injury Prevention Foundation	Cambodge	Cambodia	16.600,01	USD	15.094,30
Action Aid	Myanmar	Myanmar	9.180,49	USD	8.634,28