

MRCA / RELIEF INTERNATIONAL - FRANCE

Association under the 1^{er} juillet 1901 law
35 rue de Marseille
69007 LYON

Statutory auditor report on the financial statements

Year ended December 31, 2021

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

This statutory auditors' report includes information required by European regulation and French law, such as information about the appointment of the statutory auditors or verification of the management report and other documents provided to shareholders. This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

Only the original report in French has legal authority.

SUMMARY

	<i>Pages</i>
> STATUTORY AUDITOR REPORT	3
> FINANCIAL STATEMENTS AS OF DECEMBER 31, 2021	6

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Statutory auditor report on the financial statements

Year ended December 31, 2021

To the general assembly

1. Opinion

In compliance with the engagement entrusted to us by your general assembly, we have audited the accompanying financial statements of MRCA / RELIEF INTERNATIONAL FRANCE for the year ended on 31 december 2021.

In our opinion, the financial statements give a true and fair view of the assets and liabilities and of the financial position of your charitable organization as at 31 december 2021 and of the results of its operations for the year then ended in accordance with French accounting principles.

2. Basis for Opinion

2.1 Audit Framework

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

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

2.2 Independence

We conducted our audit engagement in compliance with independence rules applicable to us, for the period from 1 January 2021 to the date of our report and specifically we did not provide any prohibited non-audit services referred to in Article 5(1) of Regulation (EU) No 537/2014 or in the French Code of ethics (code de déontologie) for statutory auditors.

2.3 Emphasis

We draw attention to the information given in the note "3.4 Exchange rate policy" of the annexes of the financial statements highlighting conversion methods used by the entity and their consequences on the calculation of the financial gain.

2.4 Justification of Assessments

In accordance with the requirements of Articles L.823-9 and R.823-7 of the French Commercial Code (code de commerce) relating to the justification of our assessments, and in consideration of the particular context linked to the global Covid-19 crisis and its impact on the environment of the entity, we inform you that the key audit matters relating to risks of material misstatement that, in our professional judgment, were of most significance in our audit of the financial statements of the current period were related to the evaluation of institutional fundings receivables and deferred income.

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

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

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

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

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

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

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

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

The financial statements were approved by the board.

5. Statutory Auditor Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Charbonnières, 31st of August 2022

On behalf of In Extenso Auvergne Rhône Alpes
Statutory Auditor


Laurent SIMO

**FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021**

FINANCIAL STATEMENTS

1. ASSETS

ACTIF	31/12/2021			31/12/2020
	Brut	Amortissements et dépréciations	Net	Net
ACTIF IMMOBILISE				
Immobilisations incorporelles				
Frais d'établissement				
Frais de recherche et développement				
Donations temporaires d'usufruit				
Concessions, brevets, licences, marques, procédés, logiciels, droits et valeurs similaires				
Immobilisations incorporelles en cours				
Avances et acomptes				
Immobilisations corporelles				
Terrains				
Constructions				
Installations techniques, matériel et outillage industriels, autres immobilisations	48,681	48,681	0	144
Immobilisations corporelles en cours				
Avances et acomptes				
Biens reçus par legs ou donations destinés à être cédés				
Immobilisations financières				
Participations et créances rattachées				
Autres titres immobilisés				
Prêts				
Autres immobilisations financières	1,782	-	1,782	861
TOTAL (I)	50,463	-48,681	1,782	1,005
COMPTES DE LIAISON (II)				
ACTIF CIRCULANT				
Stocks et en-cours				
Créances				
Créances clients usagers et comptes rattachés	9,835,796		9,835,796	13,844,253
Créances reçues par legs ou donations				
Autres	178,464		178,464	5,757,426
Valeurs mobilières de placement				
Instruments de trésorerie				
Disponibilités	7,820,794		7,820,794	5,080,154
Charges constatées d'avance				
TOTAL (III)	17,835,054		17,835,054	24,681,833
Frais d'émission des emprunts (IV)				
Primes de remboursement des emprunts (V)				
Ecarts de conversion actif (VI)				18,586
TOTAL GENERAL (I+II+III+IV+V+VI)	17,885,517	-48,681	17,836,836	24,701,424

2. LIABILITIES

PASSIF	31/12/2021	31/12/2020
FONDS PROPRES		
Fonds propres sans droit de reprise		
Fonds propres statutaires		
Fonds propres complémentaires		
Fonds propres avec droit de reprise		
Fonds statutaires		
Fonds propres complémentaires		
Ecart de réévaluation		
Réserves		
Réserves statutaires ou contractuelles		
Réserves pour projet de l'entité		
Autres		
Report à nouveau	519,530	364,317
Excédent ou déficit de l'exercice	55,996	155,212
Situation nette (sous-total)	463,534	519,530
Fonds propres consommables		
Subventions d'investissement		
Provisions réglementées		
TOTAL (I)	463,534	519,530
COMPTES DE LIAISON (II)		
FONDS REPORTES ET DEDIES		
Fonds reportés sur subventions de fonctionnemen		
Fonds dédiés sur autres ressources	9,179	8,472
TOTAL (III)	9,179	8,472
PROVISIONS		
Provisions pour risques		
Provisions pour charges		
TOTAL (IV)		
DETTES		
Emprunts obligataires et assimilés (titres associatifs)		
Emprunts et dettes auprès des établissements de crédit		
Emprunts et dettes financières diverses		
- Divers		
- Associés	3,318,362	1,986,313
Avances et acomptes recus sur commandes en cours	0	233,661
Dettes fournisseurs et comptes rattachés	101,822	68,882
Dettes des legs ou donations		
Dettes fiscales et sociales	66	751
Dettes sur immobilisations et comptes rattaché		
Autres dettes		
Instruments de trésorerie		
Produits constatés d'avance	13,537,780	21,510,202
TOTAL (V)	16,958,029	23,799,809
Ecart de conversion passif (VI)	406093.8	373,613
TOTAL GENERAL (I+II+III+IV+V)	17,836,836	24,701,424

3. PROFIT & LOSS (PART 1)

COMPTE DE RESULTAT	31/12/2021	31/12/2020
PRODUITS D'EXPLOITATION		
Cotisations		
Ventes de biens et services		
Ventes de biens		
- dont ventes de dons en nature		
Ventes de prestations de services		
- dont parrainages		
Produits de tiers financeurs		
Concours publics et subventions d'exploitation		5 000
Versements des fondateurs ou consommations de la dotation consommable		
Ressources liées à la générosité du public		
Dons manuels	16,599	15,278
Mécénats		
Legs, donations et assurances-vie		
Contributions financières	21,306,786	26,461,127
Reprises sur amortissements, dépréciations, provisions et transferts de charges		
Utilisations des fonds dédiés		
Autres produits	639	
TOTAL I	21,324,024	26,481,404
CHARGES D'EXPLOITATION		
Achats de marchandises	2,691,746	4,271,213
Variation de stocks	2,298	15
Autres achats et charges externes	17,188,812	19,575,728
Aides financières		
Impôts, taxes et versements assimilés	6,469	
Salaires et traitements	495,292	450,170
Charges sociales	262,669	206,430
Dotations aux amortissements et aux dépréciations		
- sur immobilisations: Dotations aux amortissements	180	287
- sur immobilisations: Dotations aux dépréciations		
- sur Actifs circulants: Dotations aux dépréciations		
Dotations aux provisions pour risques et charges		
Reports en fonds dédiés - Engagements à réaliser sur ressources affectées		
Autres charges	1,387,080	1,768,380
TOTAL II	22,034,546	26,272,223
1 - RESULTAT D'EXPLOITATION (I-II)	-710,522	209,182
PRODUITS FINANCIERS		
De participations		
D'autres valeurs mobilières et créances de l'actif immobilisé		
Autres intérêts et produits assimilés		
Reprises sur dépréciations, provisions et transferts de charges		
Différences positives de change	673,116	
Produits nets sur cessions de valeurs mobilières de placement		
TOTAL III	673,116	
CHARGES FINANCIERES		
Dotations aux amortissements, aux dépréciations et aux provisions		
Intérêts et charges assimilés	1,653	3,334
Différences négatives de change	-	50,635
Charges nettes sur cessions de valeurs mobilières de placement		
TOTAL IV	1,653	53,969
2 - RESULTAT FINANCIER (III-IV)	671,464	-53,969
3 - RESULTAT COURANT avant impôts (I-II+III-IV)	-39,058	155,212

4. PROFIT & LOSS (PART 2)

COMPTE DE RESULTAT	31/12/2021	31/12/2020
PRODUITS EXCEPTIONNELS		
Sur opérations de gestion		
Sur opérations en capital		
Reprises sur provisions, dépréciations et transferts de charges		
TOTAL V		
CHARGES EXCEPTIONNELLES		
Sur opérations de gestion	16,938	
Sur opérations en capital		
Dotations aux amortissements, aux dépréciations et provisions		
TOTAL VI	16,938	
4 - RESULTAT EXCEPTIONNEL (V-VI)	-16,938	
Participation des salariés aux résultats (VII)		
Impôts sur les bénéfices (VIII)		
Total des produits (I+III+V)	21,997,140	26,481,404
Total des charges (II+IV+VI+VII+VIII)	22,053,136	26,326,192
6 - EXCEDENT OU DEFICIT	-55,996	155,212
CONTRIBUTIONS VOLONTAIRES EN NATURE		
Dons en nature		
Prestations en nature		
Bénévolat		
TOTAL		
CHARGES DES CONTRIBUTIONS VOLONTAIRES EN NATURE		
Secours en nature		
Mise à disposition gratuite de biens		
Prestations en nature		
Personnel bénévole		
TOTAL		

APPENDIX TO THE ACCOUNTS

1. PRESENTATION OF THE ASSOCIATION

MRCA/Relief International - France is a non-governmental organization that has been providing curative and preventive health care, education, water sanitation and economic development opportunities to vulnerable communities in Afghanistan and elsewhere since 1985.

The experience gained in managing hospitals and health centres, implementing hygiene and water sanitation projects, and helping vulnerable people was extended beyond Afghanistan when the association joined forces with Relief International UK and US in 2019.

Today, MRCA/Relief International France, is a member of the Relief International alliance forming a network of non-profit organizations whose common mission is to work with communities in fragile environments to help them escape poverty by providing support in crises, building their resilience to disasters and emergencies, and promoting their long-term wellbeing.

The challenges facing fragile communities

People living in fragile settings are subject to complex, interconnected, and deep-rooted vulnerabilities. Climate change, conflict, and COVID-19 are now the major drivers accelerating and intensifying fragility around the world, straining the coping capacities of those least able to cope. Families living in fragility are more than twice as likely to be undernourished, more than three times as likely to be unable to send their children to school, twice as likely to see their children die before age five, and more than twice as likely to lack clean water.

Our Vision

All communities in fragile settings can achieve long term wellbeing.

Our Mission

To become a leading innovator in empowering communities in fragile settings to build resilience against vulnerabilities caused by climate change and conflict.

Our Impact Objectives

We aim to:

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

MRCA RI-France Activities

RI exists to provide timely and efficient services and material resources to assist people living in fragile settings. We provide emergency, humanitarian and development assistance to 16 countries around the world. We are non-political and non-sectarian and are solely dedicated to reducing human suffering.

RI partners with people in vulnerable communities to achieve relief from poverty by supporting their response to crises, building their resilience to disasters and emergencies, and promoting dignity and the long-term well-being of people in the communities we serve.

RI's core partners are communities of poor and vulnerable people, especially –

- People living in underserved, remote, and/or dangerous places
- Refugees, internally displaced persons, and survivors of natural and man-made disasters and civil wars
- Women and girls, especially those in need of primary education and health services
- Small-scale entrepreneurs, farmers and rural dwellers in need of training and strategic value chain interventions
- Other vulnerable communities whose needs match RIs selective skills

Our Values

Our values are at the heart of what we do and how we do it. They are:

Integrity

We are transparent and accountable in working with participants, partners, donors, Team Members, and the communities with which we work.

Adaptability

We embrace agility and innovative thinking, program approaches and ways of working.

Collaboration

We harness complementary expertise and networks to ensure that each issue, situation, or community gets the best solutions available.

Inclusivity

We embrace practices and policies that provide access to employment, opportunities, and resources for people who might otherwise be excluded or marginalized.

Sustainability

We support communities to build their own long-term resilience and well-being throughout all our work.

2. SIGNIFICANT EVENTS

2.1. SIGNIFICANT EVENTS OF THE YEAR

MRCA Relief International France continued to provide life-saving services to people in vulnerable situations and to prevent and treat COVID-19 in communities that have faced the pandemic with very few resources.

2021 was a tense year for security in Afghanistan, a country where MRCA had been implementing grants since 1985, with the government collapsing and the Taliban forming a new government from August 2021. MRCA-RI France closed its main projects in between March and June 2021. With the collapse of the government generating high inflation and lack of foreign currencies in country, the closing of the remaining grants generated losses.

RI head of security became Country Director for Afghanistan, and in the latter half of 2021 MRCA RI France awaited clarifications from donors before resuming humanitarian work in the country. So far, due to security and asset freezing, activity in Afghanistan has not resumed at scale but we are confident that there is a future for programming in that country.

In the meanwhile, MRCA Relief International provided assistance to Afghan refugees in Iran, at the border with Afghanistan in a program supported by the European Community, and developed its grant portfolio in the Middle East, providing Lifesaving Emergency assistance, Health, Nutrition and Education to refugees in several countries.

In May 2021, following organizational challenges with prohibited parties in a conflict zone identified at the end 2020, an administrative agreement between USAID and RI-US was entered into. In parallel with this agreement MRCA/RI France has also strengthened its compliance levels.

These efforts included management changes, cultural changes and internal controls improvements. As a result, the suspension of financing by USAID to RI-US that had taken place was lifted and ECHO renewed its Framework Partnership Agreement with MRCA Relief International France in August 2021.

The directors are confident that the measures now in place will ensure that a similar incident would not only be detected but also be prevented from happening in future.

2.2. POST CLOSING EVENTS

The ordinary general assembly held on December 17, 2021, ratified the decision taken on the 3rd December 2021 to change the association's registered office address to 25 rue de Marseille 69007 Lyon with effect on January 2022.

The new change of registered office was filed with the prefecture in January 2022.

The fall of the Euro against the US dollar is a key risk for MRCA, as our expenditure on projects implementation of ECHO aid programs in the Middle East is mainly done in USD. Some foreign exchange consultancy advice was taken, which led to placing a currency hedge valued at 2.1m Euros in June 2022.

ECHO has renewed its partnership with MRCA - RI France for five more years : an EU Humanitarian Partnership Agreement 2021-2027 was signed and is valid up to 31 December 2027.

3. ACCOUNTING RULES AND METHODS

3.1. SCOPE AND ACCOUNTING POLICIES

The financial statements for the year ending on 31 December 2021 have been prepared and are presented in Euros accordance with the accounting rules fixed by the French General Chart of Accounts (Accounting regulation ANC 2014-03) modified by the specific provisions set out on December 5, 2018 in ANC regulation no. 2018-06 related to the not-for-profit entities year-end accounts.

The general accounting policies have been applied in accordance with the principle of prudence and the following basic assumptions:

- Continuity of operation,
- Permanence of accounting methods,
- Independence of the financial years,

and in accordance with the general rules for the preparation and presentation of the annual financial statements.

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

There was no change in accounting policy during the year.

3.2. Legacies, donations

From January 1st, 2020, in application of ANC regulation "2018-06, all legacies and donations are recognized in the specific accounts as assets and liabilities.

The counterpart is recognized as an income, unless the testator/donor stipulates that the donation is aimed to strengthen the equity of the association. As the association receives very few donations, this change in regulations has no impact on equity.

In addition, the Extraordinary General assembly gathered on the 1st of June 2021 decided to modify Article 5th of the Association Articles of Law to allow the collect of funds issued from the generosity of the public.

3.3. Institutional funds

These are grants awarded by public and private institutional donors, mainly abroad, to finance the implementation of the RI missions. A funding agreement is established between the association and the donor, which defines the reference period (start and end date for execution), the funded activities, and details the mutual commitments.

The main donor of MRCA / Relief International France is the European Commission, primarily the European Civil Protection and Humanitarian Aid Operations (ECHO). From this fiscal year, as soon as a grant contract is signed, the full grant is recognized as income. The association then reviews all programs and contracts in progress at the year-end and books accrued or deferred income.

3.4. Exchange Policy

In compliance with French accounting standards, the remeasurement policy applied since January 2020 is carried out in three stages

- Balance sheet accounts (assets and liabilities) excluding net assets: remeasurement of balances presented at the balance sheet date into the reporting currency at the exchange rate published to date by the European Central Bank (bank accounts in euros are maintained at their nominal value)
- Net assets: historical exchange rate maintained
- Income statement (revenue and expense): remeasurement into Euros by using the average exchange rate for the foreign/original recording currency on each date of recognition in earnings during the period. Average rates may be weighted by the volume of foreign currency transactions occurring during the accounting period.

The re-estimation of revenues is recorded using financial gain / loss accounts. As a consequence, a significative part of the financial gain relates to project expenses and can be analyzed as operational revenues.

It has not been possible to evaluate precisely the amount of these re-estimation. However, Relief International France is working on improving systems in order to identify these adjustments and record them into the operational result in the future.

3.5. Accrued and deferred income

Accrued and deferred income are valued using the same method as in the previous year.

As of 1 January 2020, in order to comply with Accounting Regulation ANC 2014-03 relating to the general chart of accounts (art 833-1 to 833-2), subject to the specific provisions set out in ANC Regulation No. 2018-06, the association has analysed all of the funders' contracts and the accounting method applied is now as follows:

- All revenue corresponding to the commitments agreed with the donors at the date of signature of the grants is recorded in the accounts at the end of the financial year.
- Revenue not realised at the end of the financial year is recorded as deferred income to be carried forward to the next financial year.
- Total Revenue in the financial year therefore corresponds to the revenue linked to the expenditure incurred on grant contracts plus the indirect costs (ICR) provided for in the contracts.

4. ADDITIONAL INFORMATION – BALANCE SHEET

4.1. TANGIBLE AND INTANGIBLE ASSETS

Tangible assets are valued at acquisition cost. New computer equipment and furniture in France are financed by Relief International US from the alliance.

Cadre A	Valeur brute début exercice	Augmentations	
		Réévaluations	Acquisitions
Immobilisations incorporelles			
Frais d'établissement, de recherche et développement			
Donations temporaires d'usufruit			
Autres postes d'immobilisations incorporelles			
Total I			
Immobilisations corporelles			
Terrains			
Constructions sur sol propre			
Constructions sur sol d'autrui			
Installations générales, agencements et aménagements des constructions			
Installations techniques, matériel et outillage industriels			
Installations générales, agencements et aménagements divers			
Matériel de transport	17 629		
Matériel de bureau et informatique, mobilier	69 942		
Emballages récupérables et divers			
Immobilisations corporelles en cours			
Avances et acomptes			
Biens reçus par legs ou donations destinés à être cédés			
Total II	87,571		
Immobilisations financières			
Participations évaluées par mise en équivalence			
Autres participations			
Autres titres immobilisés			
Prêts et autres immobilisations financières	861	71	850
Total III	861	71	850
TOTAL GÉNÉRAL (I+II+III)	88,432	71	850

Cadre B	Diminutions		Valeur brute fin d'exercice	Réévaluations Valeur d'origine
	Par virement	Par cession		
Immobilisations incorporelles				
Frais d'établissement, de recherche et développement				
Donations temporaires d'usufruit				
Autres postes d'immobilisations incorporelles				
Total I				
Immobilisations corporelles				
Terrains				
Constructions sur sol propre				
Constructions sur sol d'autrui				
Installations générales, agencements et aménagements des constructions				
Installations techniques, matériel et outillage industriels				
Installations générales, agencements et aménagements divers				
Matériel de transport			17,629	
Matériel de bureau et informatique, mobilier	38,890		31,052	
Emballages récupérables et divers				
Immobilisations corporelles en cours				
Avances et acomptes				
Biens reçus par legs ou donations destinés à être cédés				
Total II	38,890		48,681	
Immobilisations financières				
Participations évaluées par mise en équivalence				
Autres participations				
Autres titres immobilisés				
Prêts et autres immobilisations financières			1,782	
Total III			1,782	
TOTAL GÉNÉRAL (I+II+III)	38,890		50,463	

4.2. AMORTISSEMENTS DES IMMOBILISATIONS

The location of the assets determines the method of depreciation:

- Assets used for overseas programmes and financed by donors were 100% depreciated at the date of acquisition. From the alliance with Relief International, they are expensed on the programmes. They correspond mainly to medical equipment and transport equipment used in health centres in Afghanistan. In case of termination of the programme with the donor, this equipment is transferred to the new NGO running the programme.

- Fixed assets located in the headquarters of MRCA Relief International France in Paris are depreciated on a straight-line basis, according to the following periods:

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

Cadre A SITUATION ET MOUVEMENTS DE L'EXERCICE				
IMMOBILISATIONS AMORTISSABLES	Valeur début exercice	Augment. Dotations	Diminutions Sorties/Rep.	Valeur en fin d'exercice
Immobilisations incorporelles				
Frais d'établissement, de recherche et développement				
Donations temporaires d'usufruit				
Autres postes d'immobilisations incorporelles				
Total I				
Immobilisations corporelles				
Terrains				
Constructions sur sol propre				
Constructions sur sol d'autrui				
Installations générales, agencements et aménagements des constructions				
Installations techniques, matériel et outillage industriels				
Installations générales, agencements et aménagements divers				
Matériel de transport	17,629			17,629
Matériel de bureau et informatique, mobilier	69,798	180	38,890	31,088
Emballages récupérables et divers				
Total II	87,427	180	38,890	48,717
TOTAL GÉNÉRAL (I+II)	87,427	180	38,890	48,717

4.3. MONITORING UNRESTRICTED FUNDS

Variation des fonds propres	Montant en début d'exercice	Affectation du résultat	Augmentation	Diminution ou consommation	Montant en fin d'exercice
Fonds propres sans droit de reprise					
Fonds propres avec droit de reprise					
Ecart de réévaluation					
Réserves					
Report à nouveau	364,317	155,212			519,530
Excédent ou déficit de l'exercice	155,213	-155,212	-55,996		-55,996
Situation nette	519,530	0	-55,996		463,534
Fonds propres consommables					
Subventions d'investissement					
Provisions réglementées					
TOTAL	519,530	0	-55,996		463,534

4.4. MONITORING UNDERSPENT FUNDS

Underspent funds are liabilities recording, at the end of the financial year, the part of the resources, allocated by a donor to specific projects, which could not yet be fully used in accordance with the agreement signed.

At the end of the financial year, the underspent funds were established at 9 179 €

FONDS DEDIES ISSUS DE :	A l'ouverture de l'exercice	Reports	UTILISATIONS			A LA CLÔTURE DE L'EXERCICE	
			Montant global	Dont amort.	Transferts	Montant global	Dont fonds dédiés correspondant à des projets sans dépense au cours des deux derniers exercices
Subventions d'exploitation - Total							
Fonds dédiés / Kapisa 1042 achevés en 2017	7 894				658	8 552 30	8 552
Fonds dédiés / Kapisa 1057 achevés en 2017	581				46	626 70	627
Contributions financières d'autres organismes - total	8,475				704	9,179	9,179
Ressources liées à la générosité du public							
TOTAL	8,475				704	9,179	9,179

4.5. PROVISIONS

	Montant début exercice	Augmentation Dotations ex.	Diminutions : reprises ex.		Montant à la fin de l'exercice															
			Utilisées	Non utilisées																
Provisions réglementées																				
Total I																				
Provisions pour risques et charges																				
Total II																				
Provisions pour dépréciations																				
Total III																				
TOTAL GÉNÉRAL (I+II+III)																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 30%; text-align: center;">- exploitation</td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="text-align: left;"><i>Dont dotations et reprises</i></td> <td style="text-align: center;">- financières</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">- exceptionnelles</td> <td></td> <td></td> <td></td> </tr> </table>							- exploitation				<i>Dont dotations et reprises</i>	- financières					- exceptionnelles			
	- exploitation																			
<i>Dont dotations et reprises</i>	- financières																			
	- exceptionnelles																			

Titres mis en équivalence : montant de la dépréciation de l'exercice (Art. 39-1-5 du CGI)

These provisions, recorded in accordance with CRC Regulation 2000-06, are intended to cover risks and expenses that are probable due to events that have occurred or are in progress, and are clearly defined in terms of their purpose, but whose occurrence, timing or amount are uncertain.

No provision for risks and expenses was recorded on 31 December 2021.

4.6. RECEIVABLES AND PAYABLES

Receivables are valued at their nominal value.

A provision for impairment is recorded when the recovery value is lower than the book value.

Cadre A	ÉTAT DES CRÉANCES	Montant brut	A 1 an au plus	A plus d'un an
De l'actif immobilisé				
Créances rattachées à des participations				
Prêts (1)				
Autres immobilisations financières				
De l'actif circulant				
Clients, usagers, adhérents douteux ou litigieux				
Autres créances clients, usagers, adhérents				
Reçues sur legs et donations				
Personnel et comptes rattachés				
Sécurité sociale et autres organismes sociaux				
Impôts sur les bénéfices				
Taxe sur la valeur ajoutée				
Autres impôts taxes et versements assimilés				
Divers				
Confédération, fédération, union, associations affiliées				
Débiteurs divers				
Charges constatées d'avance				
Total		10,014,260	10,014,260	

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

Cadre A	ÉTAT DES DETTES	Montant brut	A 1 an au plus	De 1 à 5 ans	A plus de 5 ans
Emprunts obligataires et assimilés					
Emprunts et dettes auprès d'établissements de crédit : (1)					
- à un an maximum à l'origine					
- à plus d'un an à l'origine					
Emprunts et dettes financières diverses (1)					
- Divers					
- Associés - Alliance Relief International					
		3,318,362	3,318,362		
Avances et acomptes reçus sur commandes en cours					
		101,822	101,822		
Fournisseurs et comptes rattachés					
		66	66		
Personnel et comptes rattachés					
Sécurité sociale et autres organismes sociaux					
Impôts sur les bénéfices					
Taxe sur la valeur ajoutée					
Autres impôts, taxes et versements assimilés					
Dettes sur immobilisations et comptes rattachés					
Confédération, fédération, union, associations affiliées					
Autres dettes					
		13,537,780	13,672,919		
Total		16,958,029	17,093,168		

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

4.7. DEFERRED INCOME DETAILS

Produits constatés d'avance		31/12/2021	31/12/2020
		13,537,780	21,510,202
<i>Bailleur</i>	<i>Pays</i>		
<i>Le conseil départemental du Rhône</i>	<i>France</i>	16	5,000
<i>NRC</i>	<i>Iran</i>		1,909,723
<i>ECHO</i>	<i>Sudan</i>		2,461,012
<i>ECHO</i>	<i>Iran</i>		589,523
<i>ECHO</i>	<i>Yemen</i>		210,993
<i>ECHO</i>	<i>Turkey</i>		67,880
<i>ECHO</i>	<i>Myanmar</i>		78,410
<i>World Bank- Farah Sehat</i>	<i>Afghanistan</i>		2,178,816
<i>World Bank-Nimroz Sehat</i>	<i>Afghanistan</i>		721,781
<i>WFP</i>	<i>Afghanistan</i>		328
<i>ECHO</i>	<i>Iran</i>		130,214
<i>ECHO</i>	<i>Syria</i>	425,305	3,337,932
<i>ECHO</i>	<i>Turkey</i>		1,261,956
<i>ECHO</i>	<i>Iran</i>	2,416,476	4,712,661
<i>DANIDA</i>	<i>Lebanon</i>	1,325,232	1,646,395
<i>MOPH Afg</i>	<i>Afghanistan</i>		5,153
<i>MOPH Afg</i>	<i>Afghanistan</i>		7,191
<i>MOPH Afg</i>	<i>Afghanistan</i>		5,060
<i>MOPH Afg</i>	<i>Afghanistan</i>	22,917	413,178
<i>MOPH Afg</i>	<i>Afghanistan</i>		469,044
<i>EU</i>	<i>Iran</i>	592,838	1,000,000
<i>EU</i>	<i>Philippines</i>	508,497	
<i>EU</i>	<i>Turkey</i>	1,093,017	
<i>EU</i>	<i>Jordan</i>	580,623	
<i>EU</i>	<i>Syria</i>	4,918,002	
<i>EU</i>	<i>Yemen</i>	1,498,088	
<i>EU</i>	<i>Iran</i>	156,771	297,952
	Total	13,537,780	21,510,202

4.8. DETAIL OF FINANCIAL SUPPORT FROM DONORS

Pays	Baillieur	An 2021	An 2020
Afghanistan	IRC International Rescue Committee GMBH	21	
	MOPH Afg	857,335	1,276,439
	UNDP-Malaria	118,082	38,692
	WFP	330	43,178
	World Bank- Farah Sehat	2,112,415	3,817,970
	World Bank-Nimroz Sehat	704,569	1,484,359
Total Afghanistan		3,792,752	6,660,637
France	Le conseil départemental du Rhône		5,000
Total France			5,000
Iran	ECHO	2,811,355	3,978,706
	EU	387,534	195,237
	NRC	1,943,789	852,219
Total Iran		5,142,678	5,026,161
Total Jordan	EU	120,281	
Total Jordan		120,281	
Lebanon	DANIDA	814,298	440,268
Total Lebanon		814,298	440,268
Myanmar	ECHO	160,203	622,173
Total Myanmar		160,203	622,173
Philippines	EU	742,257	
Total Philippines		742,257	
Sudan	ECHO	2,502,381	2,464,558
Total Sudan		2,502,381	2,474,558
Syria	ECHO	2,982,943	4,631,775
	EU	1,881,299	97,280
Total Syria		4,864,242	4,729,055
Turkey	ECHO	1,216,591	5,045,721
	EU	1,354,629	
Total Turkey		2,571,220	5,045,721
Yemen	ECHO	168,942	1,467,554
	EU	250,948	
Total Yemen		419,890	1,467,554
Grand Total		21,130,201	26,471,127

4.9. VOLUNTARY WORK AND CONTRIBUTIONS IN KIND

The accounting regulations for associations require to value voluntary contributions and report it at the foot of the profit and loss account under specific headings. The association previously valued the time spent by the treasurer and the president of the association as voluntary work. It was decided that from 1 January 2020, as to standardise practices within the Relief International alliance, this time would no longer be monitored.

There were no voluntary contributions during the 2021 financial year.

5. OTHER INFORMATION

5.1. Number of employees

On 31 December 2021, the association had 4 permanent employees.

5.2. Other purchase and external charges

Included in other purchases and external charges are 9,14 million euros value of salaries expenses paid to 2,478 Relief International Alliance local, regional, and global support staff who work to implement MRCA/RI France's programs throughout the world.

5.3. Auditors' fees

The fees invoiced for the year end 2021 statutory audit are €26,340 incl. VAT.

5.4. Remuneration of the Board

In accordance with Article 20 of the Law 2006-586 of 23 May 2016 on voluntary work, the association must provide the remuneration received by the board: the members of the association's board of directors are volunteers and do not receive any remuneration for their mandate.

No expenses were reimbursed to any board members in 2021.

5.5. Taxes

MRCA Relief International France is a non-profit association, under the French law of 1901, and is therefore not liable for any commercial taxes.

5.6. Commitments given : retirements

Retirement commitments are estimated retrospectively on a pro rata-temporis basis (individual rights vested on the date of retirement, prorated to the date of calculation) on the basis of an assumption that the employee will retire at the age of 65, taking into account the following factors:

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

- entity-specific data (collective bargaining agreement, assumption of payroll growth, projected employee turnover rate
- rate and social security charges),
- a discount rate of 1%.

The amount thus obtained, plus employer's contributions, amounts to 13,092 euros.

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

