

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, 2022

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

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Statutory auditor report on the financial statements

Year ended December 31, 2022

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 2022.

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 2022 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 1st January 2022 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, we bring to your attention the following assessments which, according to our professional judgement, were the most important for the audit of the financial statements.

Verification of inter-entity accounts and revaluation in Euro

⇒ Description

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

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

⇒ Our response

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

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

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

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.

On behalf of In Extenso Auvergne Rhône Alpes
Statutory Auditor

Laurent SIMO

**FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022**

FINANCIAL STATEMENTS

1. ASSETS

ACTIF	31/12/2022			31/12/2021
	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	17,629	- 17,629	0	0
Immobilisations corporelles en cours				
Avances et acomptes				
Biens reçus par legs ou donations destinés à être cédés				
Immobilisations financières				
Participations et créances rattachées				
Autres titres immobilisés				
Prêts				
Autres immobilisations financières	395,058	-	395,058	1,782
TOTAL (I)	412,687	-17,629	395,058	1,782
COMPTES DE LIAISON (II)	-		-	
ACTIF CIRCULANT				
Stocks et en-cours				
Créances				
Créances clients usagers et comptes rattachés	9,944,031	- 70,207	9,873,824	9,835,796
Créances reçues par legs ou donations				
Autres	378,872		378,872	178,464
Valeurs mobilières de placement				
Instruments de trésorerie				
Disponibilités	2,406,262		2,406,262	7,820,794
Charges constatées d'avance				
TOTAL (III)	12,729,164	-70,207	12,658,958	17,835,054
Frais d'émission des emprunts (IV)				
Primes de remboursement des emprunts (V)				
Ecart de conversion actif (VI)	446,260		446,260	
TOTAL GENERAL (I+II+III+IV+V+VI)	13,588,111	-87,836	13,500,275	17,836,836

2. LIABILITIES

PASSIF	31/12/2022	31/12/2021
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	463,534	519,530
Excédent ou déficit de l'exercice	- 356,979	-55,996
Situation nette (sous-total)	106,555	463,534
Fonds propres consommables		
Subventions d'investissement		
Provisions réglementées		
TOTAL (I)	106,555	463,534
COMPTES DE LIAISON (II)	-	
FONDS REPORTEES ET DEDIES		
Fonds reportés sur subventions de fonctionnements		
Fonds dédiés sur autres ressources	-	9,179
TOTAL (III)	-	9,179
PROVISIONS		
Provisions pour risques	83,000	
Provisions pour charges		
TOTAL (IV)	83,000	
DETTES		
Emprunts obligataires et assimilés (titres associatifs)		
Emprunts et dettes auprès des établissements de crédit		
Emprunts et dettes financières diverses		
- Divers		
- Associés	3,027,210	3,318,362
Avances et acomptes recus sur commandes en cours		
Dettes fournisseurs et comptes rattachés	16,913	101,822
Dettes des legs ou donations		
Dettes fiscales et sociales	0	66
Dettes sur immobilisations et comptes rattachés		
Autres dettes	341,848	
Instruments de trésorerie		
Produits constatés d'avance	9,886,366	13,537,780
TOTAL (V)	13,272,336	16,958,029
Ecart de conversion passif (VI)	38,384	406,094
TOTAL GENERAL (I+II+III+IV+V+VI)	13,500,275	17,836,836

3. PROFIT & LOSS (PART 1)

COMPTE DE RESULTAT	31/12/2022	31/12/2021
PRODUITS D'EXPLOITATION		
Cotisations		
Ventes de biens et services		
Ventes de biens		
- dont ventes de dons en nature		
Ventes de prestations de services		
- dont parrainages		
Produits de tiers financeurs		
Concours publics et subventions d'exploitation		
Versements des fondateurs ou consommations de la dotation consommable		
Ressources liées à la générosité du public		
Dons manuels	9,367	16,599
Mécénats		
Legs, donations et assurances-vie		
Contributions financières	22,736,541	21,306,786
Reprises sur amortissements, dépréciations, provisions et transferts de charges	138,449	
Utilisations des fonds dédiés	9,315	
Autres produits	229,577	639
TOTAL I	23,123,249	21,324,024
CHARGES D'EXPLOITATION		
Achats de marchandises	1,659,214	2,691,746
Variation de stocks	11,952	2,298
Autres achats et charges externes	18,597,452	17,188,812
Aides financières	603,116	
Impôts, taxes et versements assimilés	6,238	6,469
Salaires et traitements	359,675	495,292
Charges sociales	216,682	262,669
Dotations aux amortissements et aux dépréciations		
- sur Immobilisations: Dotations aux amortissements		180
- sur Immobilisations: Dotations aux dépréciations		
- sur Actifs circulants: Dotations aux dépréciations	208,656	
Dotations aux provisions pour risques et charges		
Reports en fonds dédiés - Engagements à réaliser sur ressources affectées		
Autres charges	1,366,697	1,387,080
TOTAL II	23,029,681	22,034,546
1 - RESULTAT D'EXPLOITATION (I-II)	93,568	-710,522
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 assimilées	430	1,653
Différences négatives de change	451,042	
Charges nettes sur cessions de valeurs mobilières de placement		
TOTAL IV	451,472	1,653
2 - RESULTAT FINANCIER (III-IV)	-451,472	671,464
3 - RESULTAT COURANT avant impôts (I-II+III-IV)	-357,904	-39,058

MRCA/Relief International - France – Statutory Financial Statements
Year-end 31 December 2022

4. PROFIT & LOSS (PART 2)

COMPTE DE RESULTAT	31/12/2022	31/12/2021
PRODUITS EXCEPTIONNELS		
Sur opérations de gestion		
Sur opérations en capital	925	
Reprises sur provisions, dépréciations et transferts de charges		
TOTAL V	925	
CHARGES EXCEPTIONNELLES		
Sur opérations de gestion	0	16,938
Sur opérations en capital		
Dotations aux amortissements, aux dépréciations et provisions		
TOTAL VI	0	16,938
4 - RESULTAT EXCEPTIONNEL (V-VI)	925	-16,938
Participation des salariés aux résultats (VII)		
Impôts sur les bénéfices (VIII)		
Total des produits (I+II+V)	22,985,725	21,997,140
Total des charges (II+IV+VI+VII+VIII)	23,342,704	22,053,136
6 - EXCEDENT OU DEFICIT	-356,979	-55,996
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 / Relief International -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.

In the meanwhile, MRCA/Relief International- France 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 2022, the Middle East (Lebanon, Jordan, Syria, Turkey and Yemen) was the main region for the implementation of MRCA / Relief International France's humanitarian programs (more than two-thirds), with the remainder in Asia (Iran and Myanmar). There was no activity in Afghanistan in 2022.

Region	Year 2022	Year 2021
Asia	22%	46%
Africa	1%	12%
Middle East	76%	41%
RI Alliance	1%	1%
	100%	100%

One of the significant events of 2022 was the end of the Covid pandemic, which on the one hand generated inflation and on the other enabled a normal resumption of activities and the effective presence of international staff in the field, thus causing a significant increase in other purchases and external expenses (+8%).

In 2022, MRCA/Relief International - France had the following impact:

Total number of people reached	803,255
Health	
Number of consultations in RI supported healthcare facilities	671,464
Numbers educated on disease prevention or healthy practices	63,483
WASH (Water, Sanitation and Hygiene)	
Numbers with increased knowledge of key hygiene factors	16,594
Total accessing improved water or sanitation	16,368
Education	
Numbers of teachers and educators trained	241
Children/youth accessing educational programmes	30,572
Economic Opportunity	
Numbers trained on critical skills, capacity building and support services	4,081
Numbers of vulnerable people with new jobs or increased income	452

The administrative agreement concluded in May 2021 between USAID and RI US continues and RI alliance sends quarterly activity reports including MRCA/Relief International – France activity.

MRCA/Relief International - France's 2021-2027 European Union Humanitarian Partnership Agreement continues and runs until December 31, 2027.

2.2. POST CLOSING EVENTS

MRCA/Relief International - France's registered office is now 25 rue de Marseille 69007 Lyon, following the decision approved by the Ordinary General Meeting held on December 17, 2021 and filed with the Prefecture in January 2022.

The fall of the Euro against the US dollar is a key risk for MRCA/Relief International - France, 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 to cover the balance of the ECHO programs in portfolio for 2.1m Euros in June 2022, with closing date on 31 March 2023.

A new currency hedging line was set up on February 9, 2023 for a total of 3.07 million euros, with a guaranteed Euro/USD rate of 1.07.

Due to variations in the exchange rates of Iranian and Afghan currencies and the US dollar, a complete financial review of humanitarian programs implemented for donors was carried out at the end of 2022 to ensure that values presented in euros in this report reflect reality.

3. ACCOUNTING RULES AND METHODS

3.1. SCOPE AND ACCOUNTING POLICIES

The financial statements for the year ending on 31 December 2022 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.

The result for the public appeal in 2022 is €9,367.

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). In accordance with ANC regulation 2018-06, financial contributions are recognized on signature of the grant agreement in an income statement. The portion of a multi-year contribution relating to future years is recorded at year-end in a "Deferred income" account.

3.4. Exchange 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.

In 2022, exchange differences relating to operating expenses are recorded under "Other income - other expenses" in the income statement.

As a reminder, in the financial statements for the year ended 12/31/2021, it was not possible to precisely allocate the amount of these differences to the various projects, leading to their recognition under financial income/expense.

As a result of the financial review of the programs carried out at the balance sheet date, the amount of translation adjustments mainly relating to the revaluation of balance sheet assets amounts 451,042 euros.

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	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	48,681		
Immobilisations financières			
Participations évaluées par mise en équivalence			
Autres participations			
Autres titres immobilisés			
Prêts et autres immobilisations financières	1,782		395,058
Total III	1,782		395,058
TOTAL GÉNÉRAL (I+II+III)	50,463		395,058

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		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		31,052	17,629	
Immobilisations financières				
Participations évaluées par mise en équivalence				
Autres participations				
Autres titres immobilisés				
Prêts et autres immobilisations financières		1,782	395,058	
Total III		1,782	395,058	
TOTAL GÉNÉRAL (I+II+III)		32,834	412,687	

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	31,088		31,088	0
Emballages récupérables et divers				
Total II	48,717		31,088	17,629
TOTAL GÉNÉRAL (I+II)	48,717		31,088	17,629

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	519,530	-55,996			463,534
Excédent ou déficit de l'exercice	-55,996	55,996		-356,979	-356,979
Situation nette	463,534	0		-356,979	106,555
Fonds propres consommables					
Subventions d'investissement					
Provisions réglementées					
TOTAL	463,534	0		-356,979	106,555

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 that were established at year end 2021 at 9 179 € were all reversed in 2022.

FONDS DEDIES ISSUS DE :	A l'ouverture de l'exercice	Reports	UTILISATIONS		Transferts	A LA CLÔTURE DE L'EXERCICE	
			Montant global	Dont amort.		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	8,552		8,552	-8,552			
Fonds dédiés / Kapisa 1057 achevés en 2017	627		627	-627			
Contributions financières d'autres organismes - total	9,179		9,179	-9,179			
Ressources liées à la générosité du public							
TOTAL	9,179		9,179	-9,179			

4.5. PROVISIONS

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.

The provision of 83 000 € for contingencies booked at December 31, 2022 corresponds to the cost of a labour dispute.

	Montant début exercice	Augmentation Dotations ex.	Diminutions : reprises ex.		Montant à la fin de l'exercice
			Utilisées	Non utilisées	
Provisions réglementées					
Provisions pour investissements					
Provisions relatives aux stocks					
Provisions relatives aux éléments d'actif					
Amortissements dérogatoires					
Autres provisions réglementées					
Total I					
Provisions pour risques et charges					
Provisions pour litiges		83,000			83,000
Provisions pour amendes et pénalités					
Provisions pour pertes de change					
Provisions pour pertes d'emploi					
Autres provisions pour risques					
Provisions pour charges sur legs et donations					
Provisions pour pensions et obligations similaires					
Provisions pour impôts					
Provisions pour charges à répartir sur plusieurs exercices					
Autres provisions pour risques et charges					
Total II		83,000			83,000
Provisions pour dépréciations					
Sur immobilisations incorporelles					
Sur immobilisations corporelles					
Sur biens reçus par legs ou donations destinés à être cédés					
Sur titres mis en équivalence					
Sur titres de participation					
Sur autres immobilisations financières					
Sur stocks et en-cours					
Sur comptes clients		208,656		138,449	70,207
Sur comptes de confédérations, fédérations, unions, entités affiliées					
Sur créances reçues par legs ou donations					
Autres dépréciations					
Total III		208,656		138,449	70,207
TOTAL GÉNÉRAL (I+II+III)		291,656		138,449	153,207

4.6. RECEIVABLES AND PAYABLES

Receivables are valued at their face value. A provision for impairment is recorded when the inventory value is lower than the book value. At 12/31/2022, impairment of trade receivables relates to the risk of ineligibility of certain operating expenses identified by the association.

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		10,322,902	10,322,902	

(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					
Avances et acomptes recus sur commandes en cours					
Fournisseurs et comptes rattachés					
Dettes des legs ou 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					
Dettes sur immobilisations et comptes rattachés					
Confédération, fédération, union, associations affiliées					
Autres dettes					
Produits constatés d'avance					
Total		13,272,336	13,272,336		

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

4.7. DEFERRED INCOME DETAILS

Produits constatés d'avance		31/12/2022	31/12/2021
		9,886,366	13,537,780
<i>Bailleur</i>	<i>Pays</i>		
Le conseil départemental du Rhône	France		16
NRC	Iran		
ECHO	Syria		425,305
ECHO	Iran		2,416,476
DANIDA	Lebanon		1,325,232
MOPH Afg	Afghanistan		22,917
EU	Iran		592,838
EU	Philippines		508,497
EU	Turkey		1,093,017
EU	Jordan		580,623
EU	Syria		4,918,002
EU	Yemen	1,500,834	1,498,088
ECHO	Türkiye	833,280	
ECHO	Syria : Syria - Jordan	4,137,802	
ECHO	Myanmar	398,236	
AICS	Sudan	1,018,490	
German Federal Foreign Office	Philippines	843,393	
Ministère Europe et Affaires Etrangères	Syria : Syria - Jordan	868,950	
Solidarités Internationales	Syria : Syria - Jordan	285,382	
AICS	Sudan		
EU	Iran		156,771
	Total	9,886,367	13,537,780

4.8. DETAIL OF FINANCIAL SUPPORT FROM DONORS

Country	Grant Donor	Year 2022	Year 2021
Afghanistan	IRC International Rescue Committee GMBH -	21	21
	MOPH Afg	38,241	857,335
	UNDP-Malaria	-	78,658
	WFP	44,256	330
	World Bank- Farah Sehat	273,740	2,112,415
	World Bank-Nimroz Sehat	-	29,816
Total Afghanistan		247,743	3,792,752
Iran	EU	1,057,924	387,534
	NRC	34,621	1,943,789
	ECHO	2,726,543	2,811,355
Total Iran		3,819,088	5,142,678
Myanmar	ECHO	167,347	160,203
Total Myanmar		167,347	160,203
Philippines	EU	514,968	742,257
	GFFO German Federal Foreign Office	254,164	-
Total Philippines		769,131	742,257
Sudan	AICS	231,510	-
	ECHO	-	2,502,381
Total Sudan		207,116	2,502,381
Jordan	EU	547,895	120,281
Total Jordan Total		547,895	120,281
Lebanon	DANIDA	1,275,446	814,298
Total Lebanon		1,275,446	814,298
Syria	EU	4,918,701	1,881,299
	ECHO	366,724	2,982,943
Total Syria		5,285,425	4,864,242
Syria : Syria	MOFA	131,050	-
	ECHO	5,062,198	-
Total Syria : Syria - Jordan		5,193,248	-
Türkiye	EU	1,145,371	1,354,629
	ECHO	264,199	1,216,591
	ECHO	1,066,720	-
Total Türkiye		2,476,291	2,571,220
Yemen	EU	2,498,218	250,948
	ECHO	19,045	168,942
Total Yemen		2,517,263	419,890
Donation	RI Alliance	230,549	176,585
Donation Total		230,549	176,585
Grand Total		22,736,541	21,306,786

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 2022 financial year.

5. OTHER INFORMATION

5.1. Number of employees

On 31 December 2022, the association had 4 permanent employees.

5.2. Other purchase and external charges

Included in other purchases and external charges are 10.15 million euros value of salaries expenses paid to the Relief International Alliance local, regional, and global support staff who work to implement MRCA/Relief International - France's programs throughout the world.

5.3. Auditors' fees

The fees invoiced for the year end 2022 statutory audit are €28,188 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 2022.

5.5. Taxes

MRCA /- Relief International - France 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 3.7%.

The amount thus obtained, plus employer's contributions, amounts to 10939 euros.

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