

HI network's annual report 2023



Handicap International — Humanity & Inclusion

Our operational ethics: taking action without ever compromising our core values

The world saw **an upsurge in major conflicts in 2023, as well as an increasing number of climate disasters**. In the midst of the chaos, HI was more actively engaged than ever, bringing an unprecedented level of response to an unparalleled number of crises, including **in Afghanistan, Gaza, Morocco, Myanmar and Yemen**. Our organisation implemented **13 emergency operations** in the course of the year, most of them managed locally by teams already on site. These intervention modalities illustrate the increasingly important role played by our national staff and the effectiveness of our decentralised operational decision-making.

In its 2024 Global Humanitarian Overview, the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) paints an alarming picture. However, it also stresses the crucial role of development actors. Indeed, to reduce ever-growing humanitarian needs, it is crucial to tackle their root causes and this is precisely what HI is doing through our many development projects.

In the prevention sector, for example, our actions include armed violence reduction, earthquake and climate risk preparedness and maternal and child health services.

A humanitarian situation requiring ever-greater mobilisation

In 2023, **unprecedented violations of International Humanitarian Law** posed immense challenges requiring ever-greater mobilisation on our part. We cannot speak of 2023 without mentioning the **attacks launched by Hamas on Israel** on 7 October and **Israel's ensuing retaliation against the Gaza Strip**. In this highly polarised, contentious and exploitative context, we identified operational solutions to address the most urgent needs, while **condemning attacks on civilians, hostage taking, the use of explosive weapons** in densely populated areas and the dire situation of populations deliberately targeted as they **fight for their survival**. As ever, we were guided by our operational ethics, which combine our determination to take action and our respect for the fundamental

principles of humanitarian action: **neutrality and impartiality**. Despite unprecedented difficulties, we continued to bring truckloads of humanitarian aid into Gaza as the war raged around us and we tripled the number of our employees. On the advocacy front, we took part in the **call for a ceasefire**, producing a constant stream of reports and statements directed at Western governments. At the time of writing, almost 40 statements have been signed.

Controlled growth

Despite a **complex and volatile** international environment, our management indicators show HI to be in a healthy financial position, with controlled growth.

Responding to so many high- and medium-intensity **crises** in 2023 resulted in historically high levels of activity. **The volume of our programmes rose from €176m in 2022 to €180m.**

The internal momentum generated by the introduction in late 2021 of our **“Institutional Funding Challenge”** continued into 2023, with the signing of more than €200m of contracts. Private fundraising produced a gross margin of €51.7m, helped greatly by the generosity of the public in the aftermath of the earthquakes in Turkey and Syria and an exceptional donation of €1m.

The loyalty of our supporters and the determination and professionalism of our teams have made possible the seemingly impossible. As a humanitarian organisation, we want to believe that we are part of the solution. Alone we can resolve nothing. The solution lies in **mobilising civil society**, of which we are more a part than ever, in **compliance with International Humanitarian Law**. ■

Jean-Noël Dargnies, Chairman,
and **Manuel Patrouillard**, Global Managing Director



Jordan. Thanks to his new prosthesis, Amer can continue doing what he loves: rollerskating and skateboarding in the park next to his home.

PRESENCE WORLDWIDE

446 PROJECTS IN 59 COUNTRIES

PEOPLE SUPPORTED DIRECTLY AND INDIRECTLY

DIRECT BENEFICIARIES:

2 673 083

people having received goods or services as part of a project implemented by HI or its operating partners in 2023

INDIRECT BENEFICIARIES:

10 184 789

people benefiting from the effects of goods or services received by HI's direct beneficiaries in 2023

PEOPLE REACHED BY SECTOR OF ACTIVITY 1

HEALTH: 858 769 people

SOCIAL & INCLUSION² 850 439 people

REHABILITATION SERVICES:

536 309 people

SAFEGUARDING AND RISK REDUCTION³

242 661 people

ARMED VIOLENCE REDUCTION:

590 643 people

EMERGENCIES CONTEXTS:

1 380 591 people

GLOBAL WORKFORCE⁴

5 072 people, or:

- 4 241 local staff in project countries
- 268 international staff in project countries
- 291 headquarters staff working in programme management
- 272 staff working in support services, fundraising and communication

HI NETWORK BUDGET

254 million euros

1. People reached by sector of activity: People having directly benefited from the actions of HI or its partners in 2023. Some people may have benefited from several services or activities and been counted more than once. For this reason, data by sector of activity cannot be cumulated.

2. Services related to habitat, infrastructure, communication and public transport; services related to justice, citizenship and political participation; social services; educational services; economic services; water, sanitation and hygiene services.

3. Natural disaster risk reduction & climate change adaptation, safeguarding against abuse and violence, inclusive humanitarian action, gender and disability.

4. Workforce expressed in annual full-time equivalent positions.

Part 1 | Who are we?

Our vision

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

Our mission

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

Our values

HUMANITY

All our actions are underpinned by the value of humanity. We include everyone, discriminate against no one and recognise each individual's right to dignity. Our work is characterised by respect, benevolence and humility.

INCLUSION

We work for the inclusion and participation of all people in society, ensuring diversity, equity and individual choice. We value difference.

COMMITMENT

We are resolute, enthusiastic and bold in our commitment to developing appropriate, pragmatic and innovative solutions. We take action and rally those around us to fight injustice.

INTEGRITY

We work in an independent, professional, altruistic and transparent manner.

The Handicap International — Humanity & Inclusion Organisation

The HI Organisation is comprised of a Federation, established in 2009, and eight national associations founded between 1982 and 2006: Belgium, Canada, France, Germany, Luxembourg, Switzerland, the United Kingdom and the United States.

The Federation implements the network's programmes in 50 countries under the name "Humanity & Inclusion" or "Handicap International", depending on the country. In 2023, 23 of these programmes worked under the name "Handicap International", seven as "Humanité & Inclusion" and 29 as "Humanity & Inclusion".

The national associations are called "Handicap International" in Belgium, France, Germany, Luxembourg and Switzerland, and "Humanity & Inclusion" in Canada (except in French-speaking Canada, where it is called «Humanité & Inclusion»), the United States and the United Kingdom.



The HI network

The HI network is made up of a Federation that implements our programmes in 50 countries, 8 national associations, an office in Austria — under the name «Handicap International» — and the HI Institute for Humanitarian Action.

HI Institute for Humanitarian Action: safeguarding our ethical principles

Since 2015, the HI Institute for Humanitarian Action (formerly the Handicap International Foundation) has been responsible for defining the ethical framework underpinning HI's actions. The Institute analyses the ethical and political issues facing the HI movement and the aid sector in general.

IDEAS LABEL

In January 2016, with the help of the Institute for the Development of Ethics and Action for Solidarity (IDEAS), HI engaged in a process to enhance its governance, financial management and effectiveness. Our management and transparency were reviewed against 120 IDEAS evaluation criteria and, based on an independent audit, the HI Federation obtained the IDEAS label, which we were awarded for the second time in 2020.



Institutional policies and Code of Conduct

HI's institutional policies set out the principles to be respected by all of our employees and partners. Our gender, safeguarding and child protection policies are accompanied by a code of conduct that applies to everyone representing HI (employees, people accompanying expatriate staff, consultants, service providers, partner organisations, interns and voluntary workers). Whenever local legislation permits, we incorporate this code of conduct into employment contracts and internal rules of procedure.

All our institutional policies are available on line at <https://hi.org/en/institutional-policies>:

- Policy for the protection of beneficiaries against sexual exploitation and abuse, which also prohibits recourse to prostitution
- Child protection policy
- Policy on Disability, Gender and Age
- Project Quality Policy
- Policy for the prevention of and fight against bribery and corruption
- Policy on Counterterrorism measures and regulations

International recognition

1996
The United Nations High Commissioner for Refugees awarded HI the Nansen Refugee Prize for its "outstanding work with refugees".

1999
HI was granted and has since maintained special consultative status with the United Nations.

2011
HI received the Conrad N. Hilton Humanitarian Prize for its actions in support of people with disabilities.

2020
The European Union awarded HI with two Horizon prizes for innovation in humanitarian aid for its projects on tele-rehabilitation and the use of drones for mine clearance.

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

2008
The Nansen Refugee Prize was awarded to the United Nations Mine Action Coordination Centre for South Lebanon in recognition of the work of its deminers, including three HI demining teams.

2018
HI was rated 12th in NGO Advisor's ranking of the world's top 500 non-governmental organisations.

They support our causes

HI is under the high patronage of Her Majesty Queen Mathilde of Belgium. Many other prestigious personalities support our causes, including Artus, Brusk, Fabian Bünker, Jessica Cox, Grégory Cuilleron, Yves Duteil, Marie-Amélie Le Fur, Pascal Plisson, Axelle Red, Saype, Celine van Till...

PART 2 | OUR ACTIONS

Key events 2023



ADVOCACY

A landmark resolution on rehabilitation

At the World Health Assembly in May 2023, the 194 member states of the World Health Organization (WHO) adopted a landmark resolution on rehabilitation. As the first international instrument specific to rehabilitation, this represents a major step forward.

Reaching this milestone owes much to the collaborative efforts of HI and its partners. In the four years leading up to its adoption, HI lobbied hard for a resolution that would serve as a major policy framework establishing political commitment to the strengthening of rehabilitation services worldwide. Drawing on its extensive and lengthy experience in the field, HI played a key role in driving this advocacy.

Although the resolution includes no obligations, it does set out a series of commitments to encourage member states, WHO and other stakeholders to do their part in improving access to rehabilitation. It pledges to mobilise resources, ramp up support, leverage impact and potentially change the lives of billions of people. By adopting the resolution, member States recognise the importance — indeed the urgency — of developing rehabilitation services and addressing the challenges to be met in order to respond to growing needs.

Some 2.24 billion people currently have health conditions that could benefit from rehabilitation, but over 50% of them have no access to the services they need, particularly those living in low- and middle-income countries. Barriers to access are even greater for certain population groups, especially people with disabilities.

The commitments that Member States are urged to make include integrating rehabilitation services at all levels of health systems, increasing the number of rehabilitation staff and providing training and strengthening rehabilitation in emergencies. WHO is called upon to enhance its capacity to support Member States and to produce a baseline report on the state of rehabilitation worldwide, as well as a series of indicators to measure progress in the resolution's implementation. Other stakeholders are encouraged to join forces, notably in investment, innovation and research.

The adoption of this resolution does not signal the end of HI's advocacy efforts. We will now focus on its implementation by WHO, governments and donors to ensure that decision-makers honour their commitments to improve access to rehabilitation services worldwide for all those who need them.

ADVOCACY

Giving a voice to and supporting the rights of survivors and other victims of explosive devices

Since its inception, HI has worked to alleviate the humanitarian consequences and suffering caused to civilians by anti-personnel mines. In the 1990s, efforts to tackle the root cause of the problem by eradicating anti-personnel mines prompted HI and five other NGOs to found the International Campaign to Ban Landmines (ICBL), which in turn led to the adoption in 1997 of the Anti-Personnel Mine Ban Convention, more commonly referred to as the Mine Ban Treaty.

Whereas previous disarmament treaties had focused solely on weapons and military and national security, HI successfully lobbied for the Convention to incorporate a commitment by States to provide assistance to victims, understood to include people injured or killed, their families and affected communities (living in contaminated areas, for example). Indeed, victim assistance (VA) is a mandatory provision of the Convention. All signatory States thus have a duty to assist victims by implementing or financially supporting activities that address the needs and rights of victims of explosive ordnance (EO) and explosive weapons use in populated areas (EWIPA). These activities include data collection, emergency and ongoing medical care, rehabilitation, psychosocial and psychological support, socio-economic inclusion, laws and policies. Taking into account disability, gender and age issues, HI pursued its advocacy efforts beyond the Mine Ban Treaty ensuring that the rights of survivors and the provision of adequate assistance to all victims

of explosive weapons and munitions were enshrined in the 2008 Convention on Cluster Munitions and, more recently, in the political declaration against the use of explosive weapons in populated areas adopted in 2022.

Throughout these political processes, HI worked tirelessly to ensure that the voices of affected communities were heard during the diplomatic discussions, providing a link between the reality of these communities and the process of influencing decision-making on humanitarian disarmament. For example, our “Ban Advocates” project enabled survivors and advocates from a number of different countries to participate in the global campaign against cluster munitions and help shape the diplomatic process.

In October 2023, as part of our advocacy efforts to persuade governments to implement the Mine Ban Treaty's victim assistance provision, HI participated in the Global

Victim Assistance Conference in Phnom Penh, Cambodia. As the number of casualties around the world continues to rise, HI representatives and landmine survivors urged States Parties to do more and to better address the needs and rights of victims of landmines and other explosive ordnance.

Cambodian landmine survivor Emily Vath was one of the first people HI worked with in Cambodia in the 1980s. She opened the first day of the conference with a powerful speech: *“On behalf of all the victims of mines and explosive ordnance around the world, I am appealing to all States. Every survivor must be able to benefit from essential services such as rehabilitation, psychological support and help with returning to school and finding employment. This access to services must also be facilitated for the families of those who have been killed or injured and all communities living in contaminated areas”.*





Annual disaster preparedness simulation exercise, Haiti 2019.

ENVIRONMENTAL AGENDA

Strengthening HI's climate action

Actions to reduce the impact of climate change on vulnerable communities

The poorest and most marginalised populations suffer disproportionately from the effects of climate change. The intensity of cyclones, floods and droughts is increasing and the humanitarian and socio-economic consequences of these extreme weather events are sizeable for the vulnerable communities HI supports.

In 2022, to help address these challenges, HI added a specific objective to its federal strategy aimed at enhancing the adaptive capacities and resilience of vulnerable communities severely affected by the effects of climate change. Then, in 2023, our teams stepped up their disaster risk reduction operations and advocacy and rolled out innovative, multi-sector approaches to tackle the multifaceted, direct and indirect effects of climate change. In the course of the year, 20 projects in 11 countries in Africa, Asia, Latin America and the Caribbean

contributed to strengthening people's ability to cope with and adapt to climate shocks, with a special focus on people with disabilities who are particularly at risk.

In December 2023, HI attended the COP28 conference to urge decision-makers and technical and financial partners to engage in climate actions that leave no one behind by promoting locally led adaptation strategies that put affected communities centre stage of the process.

Actions to reduce HI's carbon footprint

Following on from our Carbon Footprint assessment in 2022, and in order to meet our commitment to halve our greenhouse gas emissions by 2030, our teams devoted 2023 to putting in place concrete action plans. After establishing the priorities, our headquarters' teams set to work. In France, our purchasing footprint was thus reduced by 18% against the baseline measurement taken in 2019. HI's European offices committed to travelling whenever

possible by rail rather than air. As a result, in 2023, just 5% of journeys in Western Europe were made by plane — and only 0.5% when the journey could be done in less than five hours by train. The deployment of available solutions also gained momentum on our field programmes, with the adoption of energy saving initiatives and the installation of solar power systems. However, fulfilling objectives in areas such as transport and purchasing remains problematic because of constraints specific to the context and sometimes the lack of viable alternatives. HI is working with NGO networks and thematic working groups to find solutions to these issues, common to the entire humanitarian sector. For example, the recommendations deployed by HI concerning purchasing criteria in the field are common to numerous other NGOs. Resources are also being pooled to speed up the process of identifying recycling solutions for waste generated by operations. Lastly, a joint effort is also underway to determine how best to analyse and calculate a programme's carbon footprint.

UKRAINE

A diversified response to escalating humanitarian needs

Two years after the start of the conflict, the needs for humanitarian aid continue to grow. The war has triggered massive population displacements. Explosive weapons use has caused high numbers of civilian casualties

and massive bombing has destroyed the infrastructure of essential services, such as health, water and electricity. HI has been working with the Ukrainian population since the beginning of the war, providing rehabilitation

and psychosocial support services. Close to 16,000 rehabilitation sessions have been carried out and 3,700 group and individual psychosocial support sessions. Our teams have also trained 540 Ukrainian health workers and 1,300 community focal points in physical rehabilitation and psychosocial support.



HAITI

Responding to a cholera epidemic in the midst of an acute crisis

Since the end of 2022, a cholera epidemic has been raging in Haiti. According to a report by the body coordinating the country's cholera response, there were no fewer than 72,032 suspected cases between 1 January 2023 and 15 November 2023, 1,079 of them fatal. In response to the epidemic, HI's teams deployed in several of the country's departments, notably Centre where, between 1 and 18 September 2023, more than 600 cases were confirmed. Over a period of 10 days, the teams decontaminated more than 1,400 houses. They then installed three chlorination points to enable residents to treat their own water to make it drinkable and

trained six community members as "chlorinators". They also installed hand-washing points to improve hygiene conditions and distributed a number of items essential to preventing the spread of the disease.

The humanitarian situation continued to deteriorate throughout the year. Gang violence surged to unprecedented levels, with people forced to stay behind locked doors or flee their homes. Everyday life was thrown into turmoil and schools, hospitals and public services were seriously disrupted. Many displaced people had to find shelter in temporary, overcrowded and poorly organised

accommodation, creating ideal conditions for the infection to spread.

Against this backdrop, from January to November 2023, HI's teams went door-to-door informing more than 150,000 people about good hygiene practices. A further 280,000 people were reached through large-scale awareness campaigns. Our teams also distributed 6,400 hygiene kits containing 4,300 bars of soap for disinfecting hands, 200,000 water decontamination tablets and 4,000 sachets of oral rehydration salts, which help most patients to recover. They trained 120 community leaders and health workers in epidemiological surveillance and initial community care. Lastly, they installed 24 temporary chlorination points at high-risk water points in areas with known cases of cholera.



SYRIA

Underwater clearance of explosive ordnance: a complex operation to allow access to water

A lack of investment, climate change, years of neglect and a conflict that has been underway for over a decade have all but destroyed Syria's water infrastructure.

Efforts to repair it have been hindered by explosive ordnance that had either failed to explode as intended or been dumped into the country's many rivers, lakes and streams.

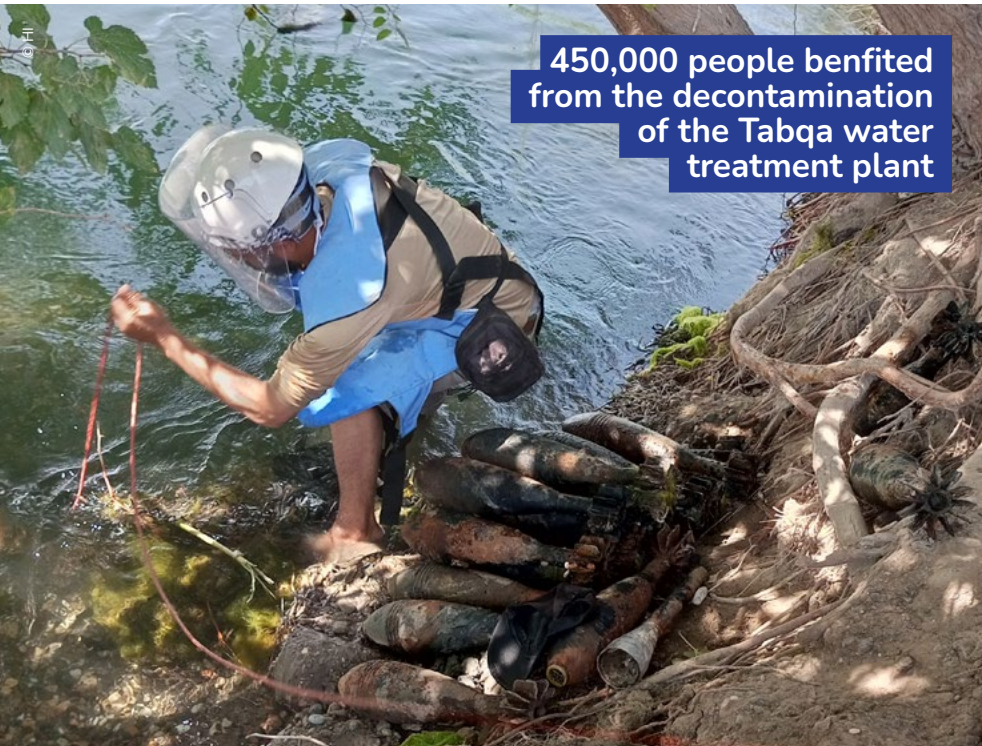
In early 2023, before the earthquakes hit, HI's demining team carried out its first underwater operation to decontaminate the Tabqa water treatment plant in Raqqa governorate, northeast Syria.

Clearing a body of water contaminated by explosive ordnance is a complex and challenging task, as the environment presents its own

particular dangers. Underwater clearance therefore requires specialist knowledge, equipment and training, specific safety measures and substantial logistical support to ensure that everything and everyone is in the right place at the right time. The Tabqa plant was reportedly held by Islamic State until 2016. It sustained considerable damage and was heavily contaminated with unexploded ordnance (UXO) and abandoned explosive ordnance (AXO).

HI's teams determined that explosive devices — especially detonators placed inside water pipes — were posing a significant risk to the treatment plant, its pumps and to civilians.

In the space of just nine days, they cleared 12,975 m² and, working in depths of up to 4 metres, removed 689 explosive devices. Despite the many challenges, they showed that land release



in technically complex and demanding environments is possible.

The decontamination of the Tabqa water treatment plant directly benefited the town's 20,000 inhabitants and indirectly benefited 67,000 families

GAZA

A severely constrained humanitarian response

Since 7 October and the escalation of violence between Israel and Hamas, at least 26,900¹ Palestinians have been killed and 65,949² injured in the relentless bombing of Gaza by Israeli forces. The Israeli offensive is in retaliation to the massive surprise attack perpetrated by Hamas on 7 October, during which 1,200 Israelis were killed and 240 Israelis and foreign nationals were taken hostage. Since the start of the conflict, the population of Gaza has been deprived of basic necessities such as drinking water, food, electricity, fuel and telecommunications. Deliveries normally brought in by humanitarian transporters have been suspended or disrupted.

Despite the extreme complexity of the situation, our teams have never given up (see editorial). Our colleagues in the field have managed to distribute all the supplies and humanitarian aid items stored in HI's three emergency warehouses in Gaza, assisting some 3,500 people. At the end of December, after waiting 21 days at the border, eight lorries transporting supplies for HI were finally able to enter the Gaza Strip, enabling our teams to provide mobility aids and wheeled commodes

living in or around the city of Raqqa and 6,000 internally displaced families, making a total of 450,000 people.

This clean-up operation is part of HI's commitment to improving the lives

of people in need and creating safer communities. It demonstrates the impact that the work of organisations like HI can have, inspiring others to participate and supporting their efforts to help make the world a better place for all.



and to distribute kits containing essential items to the displaced families living in emergency shelters. They also organised similar distributions in the West Bank to families who had fled Gaza. In 2023, our teams also ran 3,967 functional rehabilitation sessions. These included 2,195 nursing sessions, 1,242 physical therapy sessions and 530 occupational therapy sessions. To help alleviate anxiety, particularly among children, HI organised

recreational activities such as games, singing and drawing. Some 30,877 people living in emergency shelters participated in these activities. More than 12,600 children and adults also took part in HI's explosive ordnance risk education sessions.

1. Source: United Nations Office of the Coordination of Humanitarian Affairs (OCHA). Data from 7th October to 24th January 2023.
2. Source: *Idib*.
3. Data incorporating all the activities carried out by HI and its partners in Palestine since the beginning of 2023.



22,423 people benefited from the food security component of the RECOSA project in 2023

BURKINA FASO – NIGER

Community gardens to ensure food security

Insecurity and violence are rife in the cross-border regions between Burkina Faso and Niger. Food insecurity and a lack of economic opportunities — particularly for young people — are gradually heightening the vulnerability of their already impoverished populations. To assist them, HI and its partners launched the RECOSA project in 2019 with a view to strengthening their resilience and social cohesion. One of the project's aims is to cover the essential needs of the most vulnerable households, particularly with respect to food and nutrition security, by strengthening the livelihoods of agricultural and pastoral communities.

In 2023, as part of the RECOSA project, residents of the town of Sebba in northeast Burkina Faso received training in market gardening. Many of the people living Sebba have been internally displaced by violence and conflict. Because of the insecurity prevailing in the area

and on the country's roads, food supplies are no longer getting through to them. To help address the problem of food shortages, the RECOSA project has trained and equipped 75 households to create home and community gardens. The participants have been taught good market gardening practices and shown how to construct and plant their own nurseries and transplant seedlings.

Since the start of the RECOSA project, 7,002 households have received seasonal cash transfers to protect the economic activities launched with its support; 225 people with disabilities have been provided with assistive devices such as wheelchairs or walking sticks, as well as support to start up an economic activity; 671,956 people have seen an improvement in their access to basic services and 389,905 have been reached by radio messages promoting peaceful coexistence and social cohesion.

SYRIA

In the aftermath of the earthquake, a multifaceted response supported by our local partners

On 6 February 2023, two earthquakes hit northwest Syria and Turkey. More than 6,000 people were killed in Syria and almost 11,000 others were injured.

In Turkey, the earthquake left more than 50,000 people dead and close to 100,000 injured. A total of 18 million people were directly affected by the earthquakes and subsequent aftershocks.

With support from its partners and a mobile team, HI rapidly launched an emergency response in north-west Syria, deploying physical rehabilitation and psychosocial support activities.

Our teams assisted 14 health centres in Idlib and north Aleppo governorates, delivering 76,699 physical and functional rehabilitation sessions to 31,115 people and distributing 24,370 medical devices and mobility aids,

including wheelchairs, crutches, prostheses and orthoses. HI also trained 16,332 care-givers to help injured people do strengthening exercises at home and follow their rehabilitation plans.

In addition to physical injuries, the trauma of the earthquake will have long-lasting psychological consequences. In 2023, HI ran individual psychological support sessions for 27,111 people. Specific sessions were organised for health professionals. The teams also ran psychosocial support sessions and recreational activities for 4,296 people and helped strengthen the skills of 115 of its partners' employees (physiotherapists, psychosocial professionals, social workers and orthoprosthodontists).

HI further organised 11,862 awareness-raising sessions for 70,407 people on the dangers of explosive weapons. The sessions included earthquake security messages.

4. Data incorporating all rehabilitation activities carried out by HI and its partners throughout Syria in 2023.



In 2023, 31,115 people received rehabilitation care in Syria⁴

NIGER

Itinerant teachers to support children with specific educational needs

HI has introduced a system of itinerant teachers into primary and secondary schools in Niger to assist children with specific educational needs requiring additional, specialist support. These teachers go from school to school adapting their teaching to the identified needs of each of their pupils. They work alongside class teachers and establish ties with the children's families. The system allows itinerant teachers to work closely with their pupils and provide them with personalised support.

This innovative approach broadens educational opportunities for young people and children with disabilities who ordinarily have limited access to education. As well as improving their access to learning, it increases their participation and autonomy and leads to better grades and lower dropout rates. It also boosts their self-confidence, improves their social skills and creates opportunities for them to interact with other children. Moreover, the system benefits not only the pupils

receiving support from the itinerant teachers, but also their classmates.

In 2023, 15 HI-trained itinerant teachers accompanied 1,560 children with disabilities in the Niamey and Maradi regions of Niger.

Since its launch in 2017, HI's inclusive education project in Niger has provided more than 80 schools with adapted teaching and learning materials, identified nearly 5,000 children with disabilities for personalised support, and trained 1,605 teachers — 1,362 of them women — in inclusive education, sign language and Braille. Additionally, 380 parents have been informed about deafness and introduced to sign language, and almost 50,000 parents and community members have been informed about and trained in disability and inclusive education. A further 260 people from public services and the world of work have been given guidance on how to include people with disabilities in the workplace.

2,359 children benefited from the inclusive education project in 2023



LAOS

Explosive ordnance clearance as a driver of development

27 January 2023 marked the 50th anniversary of the signing of the Paris Peace Accords, which effectively ended US involvement in the Vietnam War. Between 1964 and 1973, American military aircraft regularly bombarded Vietnam's neighbour, Laos.

Today, Laos is still the country most heavily contaminated by cluster munitions in the world. Some 270 million cluster bombs were dropped during the war, with around 80 million of the submunitions they contained failing to explode on impact. They have remained active and buried in the ground ever since.

Contamination by cluster munition remnants makes it dangerous to enter villages and public spaces, such as markets, schools and health centres. It is also a major obstacle to the country's development, hindering

agricultural and forestry activities and increasing the cost of infrastructure projects in rural areas. Decontaminating the land is therefore vital to the country's social and economic development.

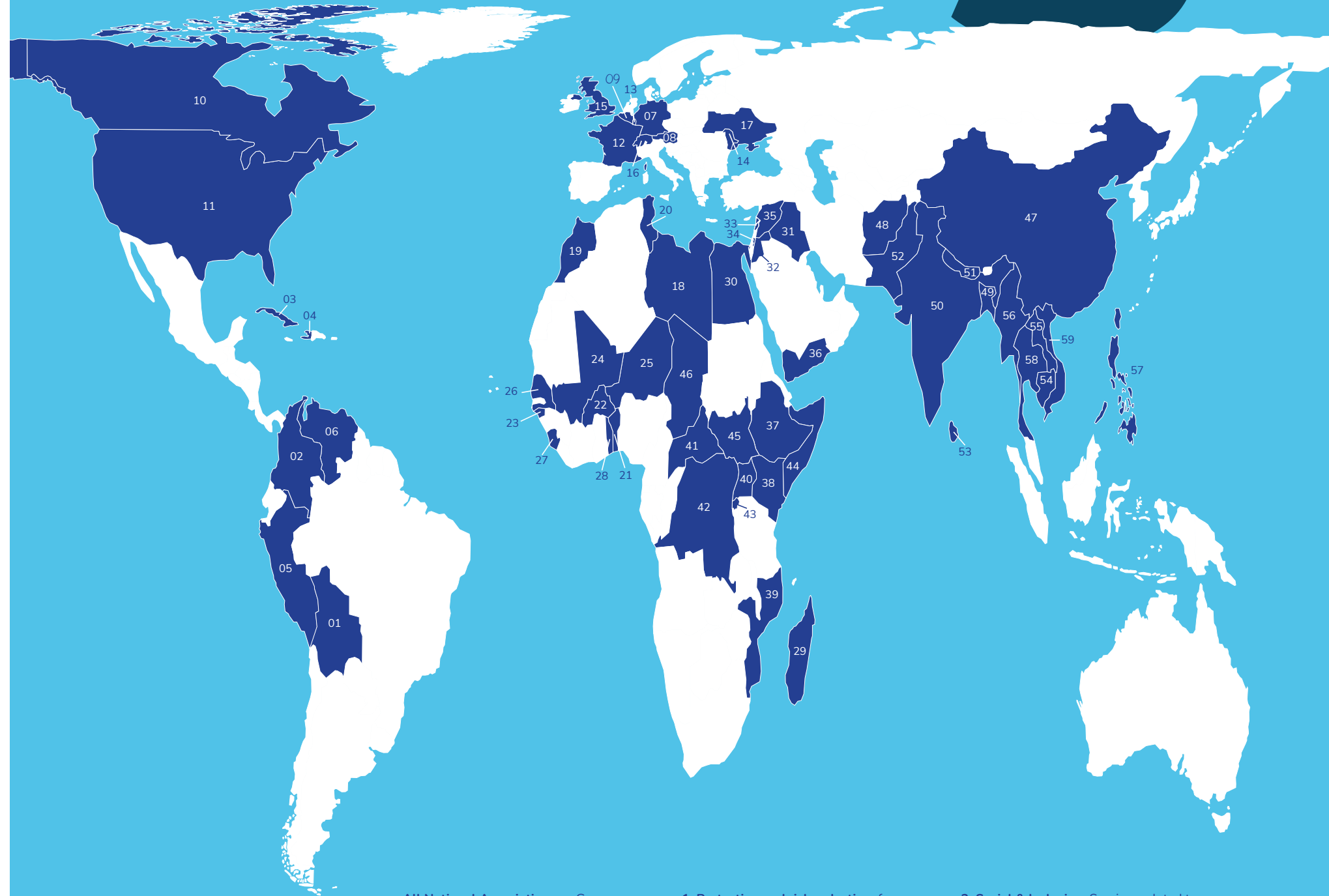
HI has been supporting victims of explosive remnants of war in Laos since 1983. To eliminate the threat and reduce the humanitarian and socio-economic risk explosive weapons pose to the country's population, our teams have carried out a combination of clearance, risk awareness and victim assistance actions.

Since 2006, HI's mine clearance teams have cleared more than 574 hectares of land and destroyed over 43,000 items of explosive ordnance. Risk education and clearance reduced the number of reported casualties from 304 in 2008 to 24 in 2020.

	Emergency response	Protection and risk reduction ¹	Advocacy ²	Social and Inclusion ³	Rehabilitation services	Health	Logistics platforms	Humanitarian mine action
CENTRAL AND SOUTH AMERICA								
01 / Bolivia		×			×	×		
02 / Colombia	×	×		×	×	×		×
03 / Cuba	×	×		×	×			
04 / Haiti	×	×		×	×	×	×	
05 / Peru		×			×	×		
06 / Venezuela		×		×	×	×		
EUROPE AND NORTH AMERICA								
07 / Germany			×	×				
08 / Austria			×					
09 / Belgium			×					
10 / Canada			×					
11 / United States			×					
12 / France			×					
13 / Luxembourg			×	×				
14 / Moldova	×			×		×		
15 / United Kingdom			×					
16 / Switzerland			×					
17 / Ukraine	×	×	×	×	×	×	×	×
NORTH AFRICA								
18 / Libya								×
19 / Morocco	×			×	×	×		
20 / Tunisia				×		×		
WEST AFRICA								
21 / Benin	×	×	×	×	×	×	×	×
22 / Burkina Faso	×	×	×	×	×	×	×	×
23 / Guinea-Bissau			×	×				
24 / Mali	×	×	×	×	×	×	×	×
25 / Niger	×	×	×	×	×	×		×
26 / Senegal		×	×	×	×	×		×
27 / Sierra Leone	×	×	×			×		
28 / Togo	×	×	×	×	×			
INDIAN OCEAN								
29 / Madagascar	×	×		×	×	×		
MIDDLE-EAST								
30 / Egypt	×	×	×	×	×	×		
31 / Iraq (incl. Iraqi Kurdistan)		×	×	×	×	×		×
32 / Jordan		×		×	×	×	×	×
33 / Lebanon	×	×		×	×	×		×
34 / Palestine	×	×	×	×	×	×	×	×
35 / Syria	×	×	×	×	×	×		×
36 / Yemen		×	×	×	×	×		×
SOUTHERN, CENTRAL AND EAST AFRICA								
37 / Ethiopia	×	×		×	×	×		×
38 / Kenya		×	×	×	×	×		
39 / Mozambique	×	×	×	×	×	×	×	
40 / Uganda	×	×		×	×	×		
41 / Central African Republic	×	×	×	×	×	×	×	×
42 / Democratic Republic of the Congo	×	×	×	×	×	×	×	
43 / Rwanda		×	×	×	×	×		
44 / Somalia (incl. Somaliland)				×	×	×		
45 / South Sudan	×	×	×	×	×	×		
46 / Chad	×	×		×	×	×	×	×
CENTRAL AND EAST ASIA								
47 / China			×	×		×		
SOUTH ASIA								
48 / Afghanistan	×		×	×	×	×		×
49 / Bangladesh	×			×	×	×	×	
50 / India				×		×		
51 / Nepal	×			×	×	×		
52 / Pakistan		×		×	×	×		
53 / Sri Lanka	×	×	×	×	×	×		×
SOUTH-EAST ASIA								
54 / Cambodia			×	×	×	×		×
55 / Laos		×	×	×	×	×		×
56 / Myanmar (Burma)	×	×	×	×	×	×		×
57 / Philippines	×	×		×		×		
58 / Thailand	×		×	×	×			×
59 / Vietnam	×		×	×	×	×		

Part 3 | Worldwide presence

446 projects in 59 countries



All National Associations — Germany, Belgium, Canada, United States, France, Luxembourg, United Kingdom, Switzerland — and HI's office in Austria **conduct advocacy activities, including fighting against the bombing of civilians.**

Countries where activities closed down in 2023: Libya, Moldova and China.

1. Protection and risk reduction: for more details, see page 3.

2. Advocacy on the themes of inclusive development, disarmament, humanitarian action.

3. Social & Inclusion: Services related to habitat, infrastructure, communication and public transport; services related to justice, citizenship and political participation; social services; educational services; economic services; water, sanitation and hygiene services.



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Part 4 | Financial report HI Network

A WORD FROM OUR TREASURER

A year of financial stability

HI's response to an unprecedented number of high- and medium-intensity crises in 2023 resulted in historically high levels of activity, with a rise in the financial **volume of our programmes** from €176m in 2022 to **€180m**.

Despite this moderate increase in volume, we were able to maintain a significant level of support for our beneficiaries. For example, we devoted **€14m** to our activities in **Ukraine**, made up partly of funds carried over from 2022 after an exceptional mobilisation by our donors. Close to **15m euros** were deployed in **Syria**, mainly to assist the victims of the earthquake that struck Syria and Turkey in early February. Our teams also provided assistance to **Sudanese refugees in Chad**, where the volume of activity totalled **€8.1m**. And despite an extremely complex situation, we were able to implement activities in **Haiti** to the tune of **€4.4m**.

Thanks to the generosity of the public — particularly in response to the earthquakes in Syria and Turkey — and the exceptional donation of one million euros made by a generous philanthropist, our **private fundraising**

reached **€63.6 million** (in income) in 2023. This amount is down slightly on the record levels reached in 2022 at the start of the conflict in Ukraine.

With respect to institutional funding, the momentum generated by the **“Institutional Funding Challenge”** in late 2021 continued into 2023, with the signing of more than **€200m** of contracts.

Standing at **€8.7 million**, our net result again showed a **surplus**, helped by a number of favourable factors, such as the carry-over of funds raised for Ukraine in 2022, positive exchange rates, write-backs of provisions and sound financial investments.

These management indicators reflect **our organisation's strong financial position and controlled growth**. In a turbulent global environment riven with crises and obstacles to international solidarity, HI's financial stability reassures us of our capacity to meet the challenges that lie ahead.

Claire VAUDRAY-RADISSON

HI's funding and finance management principles

DIVERSE FUNDING SOURCES

To maintain its independence and ensure the long-term future of its actions, HI has three main sources of funding:

- funds raised from the general public through donations, solidarity sponsorship, legacies and sales of craft, fair-trade and co-branded products;
- grants from institutional donors (United Nations, European Union, the regional or national branches of international cooperation agencies) or private bodies (foundations, associations, companies);
- HI also charges governmental agencies and international bodies for expertise and consultancy services.

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

PUBLIC GENEROSITY: A VITAL SOURCE OF FUNDING

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

POOLING DONATIONS FOR GREATER EQUITY

HI has always made it a rule not to allocate donations to a given programme (except in the case of solidarity

sponsorship), but rather to pool donations so they can be used on all of its programmes. It can thus mobilise funding at any time for wherever the needs are greatest and most urgent. This practice of pooling unrestricted funds is complementary to that of institutional donors who designate funds to specific projects.

A RESERVES POLICY TO ENSURE FINANCIAL SECURITY

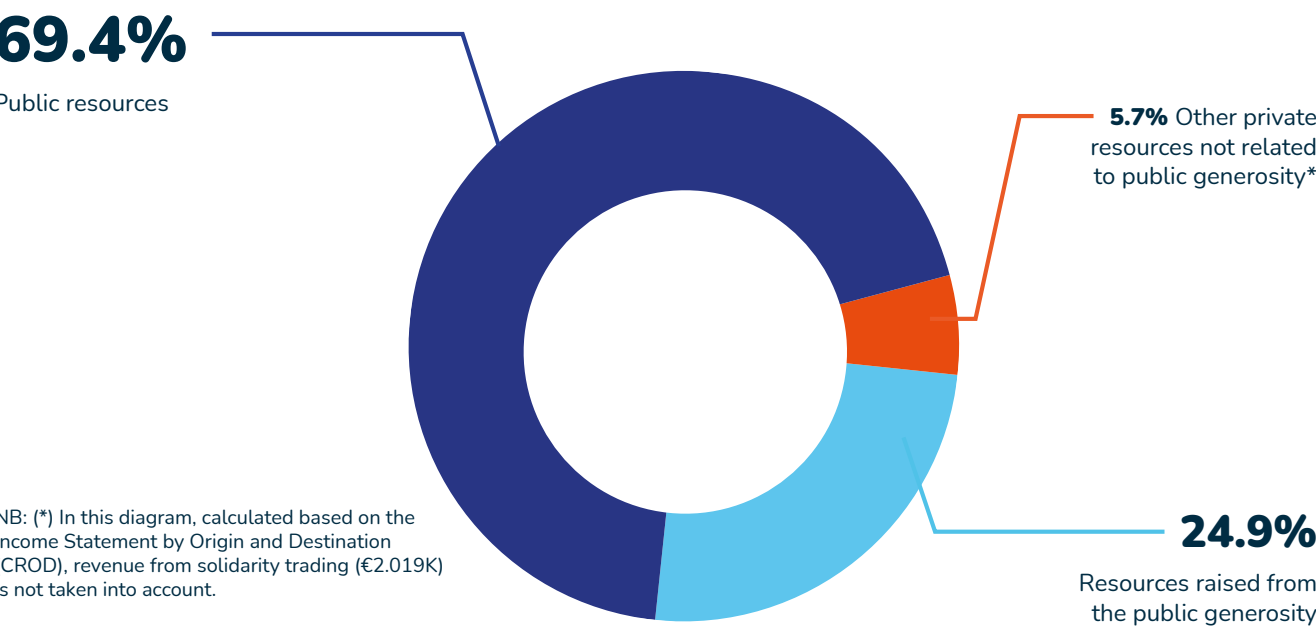
In order to preserve its financial security and that of its actions, HI builds up reserves of own funds and liquid assets. These reserves enable the organisation to cope with any fluctuations in resources. They also cover the need for working capital caused by the lag time between the implementation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

FINANCIAL TRANSPARENCY

HI has made financial transparency one of its key management principles. Its objective is to be in a position to account for the use of all the funds entrusted to it at all times. In addition to internal controls, all HI network entities undergo numerous external audits. The accounts are certified by a statutory auditor in their own country, and then the organisation's combined accounts are signed off by the Federation's statutory auditor, Ernst & Young. The financial reports on the use of institutional funding produced by the organisation are also frequently audited by external auditors.

Finally, the French Court of Auditors (Cour des Comptes) can audit the Federation, headquartered in France, or the French national association at any time.

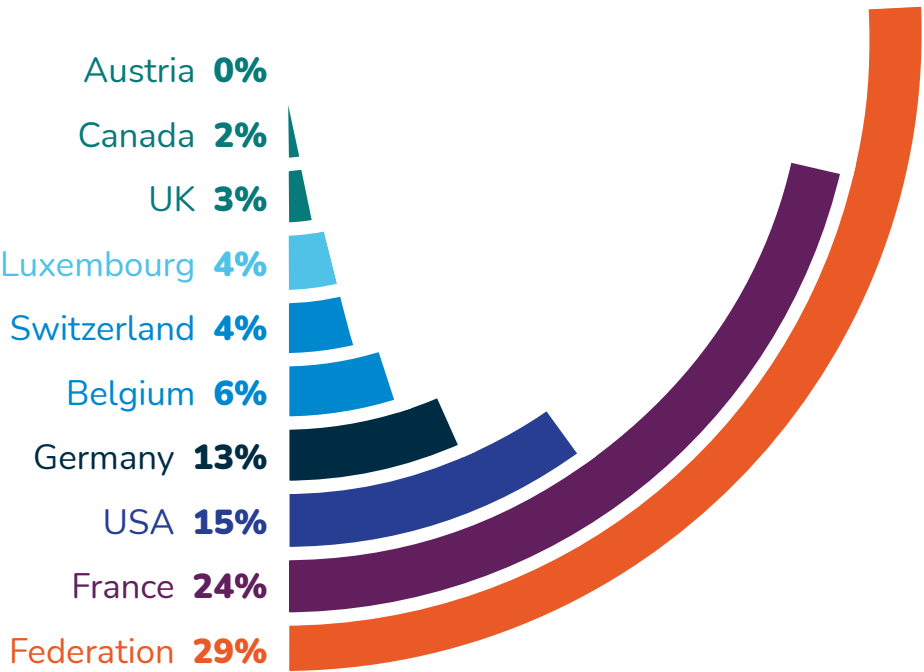
Where our resources come from



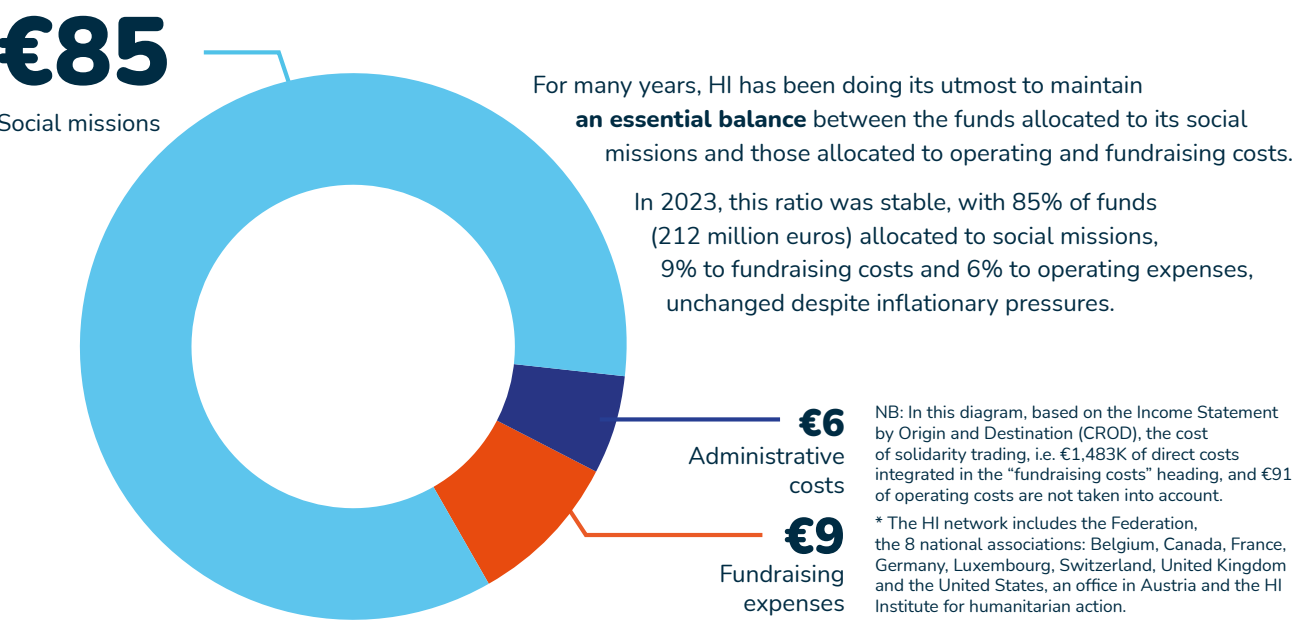
Contributions of the Federation, the National Associations and the office in Austria to the international network's resources

The federal network enables HI to develop and diversify:

- its financial, institutional and private resources;
- its human resources, through the recruitment of volunteers and international staff;
- its technical skills, through the acquisition of additional know-how.



For €100 spent in 2023 by the HI network*



Methodology used in establishing the Income Statement by Origin and Destination (CROD) and the CER*

As of the financial period beginning on 1 January, 2020, private not-for-profit legal entities must apply ANC (French accounting Norms) Regulation No. 2018-06 of 5 December 2018, which replaces CRC Regulation No. 99-01 of 16 February 1999, and was amended by the following regulations ANC n°2020-06 and n°2022-04.

This regulation provides, among other things, for the production of several tables, including the Income Statement by Origin and Destination (CROD) that integrates all the uses and resources committed by the HI Network. Based on the CROD, the Annual Statement of Use of Funds raised from the public (CER) now only specifies the origin of resources collected from the public, and their

use by the organisation during the financial period.

In application of common accounting principles, these tables are established based on the cost accounts produced by each entity in the HI organisation, and in conformity with the regulations in force.

Each use heading includes the direct costs and the management costs of the activities concerned.

International and national staff costs are charged directly to the programme concerned.

Costs incurred on development education work relate to the social mission and are therefore classified under that heading. This is the case for the costs incurred by international

campaigns to ban landmines and cluster munitions, and the EWIPA campaign aiming to put an end to the bombing of civilians.

Costs relating to information to the general public (the website, for example) are included under "Administrative costs".

Exceptional income and expenditure for the financial year are incorporated into each heading of the CROD.

Finally, the heading "Of which public generosity" is calculated as the difference between the cost of each use heading and other funding allocated to them (mainly institutional funds).

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

INCOME STATEMENT BY ORIGIN AND DESTINATION

At 31st December 2023 in thousands EUR.
This table is based directly on HI's annual financial statements. As such, the figures have been rounded up.

A — Resources and expenditures by origin and use of funds

RESOURCES BY ORIGIN	TOTAL	YEAR 2023	TOTAL	YEAR 2022
		Of which public generosity		Of which public generosity
1 – Income from the public's generosity	63 662	63 662	66 231	66 231
2 – Income not related to the public's generosity	16 653	–	16 996	–
3 – Grants and other public subsidies	176 949	–	171 175	–
Total resources for the year	257 264	63 662	254 402	66 231
4 – Reversals of provisions and depreciation	4 354	–	1 330	–
5 – Uses of previous earmarked funds	1 556	1 556	382	382
Total resources	263 174	65 218	256 114	66 613
EXPENDITURES BY DESTINATION				
1 – Social missions	212 159	36 204	208 326	39 619
2 – Fundraising costs	23 722	20 704	22 647	16 901
3 – Operating costs	16 135	240	14 117	5
Total uses for the year	252 016	57 148	245 090	56 525
4 – Provisions and depreciation	1 444	–	5 843	–
5 – Carry-over of funds for the year	973	973	4 200	4 200
Total expenditures	254 433	58 121	255 133	60 725
Surplus or deficit	8 741	7 097	981	5 888

B — Voluntary contributions in kind

INCOME BY ORIGIN	TOTAL	YEAR 2023	TOTAL	YEAR 2022
		Of which public generosity		Of which public generosity
1 – Voluntary contributions from the public's generosity	3 844	3 844	4 133	4 133
2 – Voluntary contributions not related to public generosity	–	–	–	–
3 – Public assistance in kind	–	–	–	–
Total resources	3 844	3 844	4 133	4 133
EXPENDITURES BY DESTINATION				
1 – Voluntary contributions to social missions	1 383	1 383	886	886
2 – Voluntary contributions to fundraising	1 308	1 308	2 270	2 270
3 – Voluntary contributions to the admin. costs	1 153	1 153	977	977
Total expenditures	3 844	3 844	4 133	4 133

CER — Annual statement of uses of funds raised from the public

At 31st December 2023 in thousands EUR.
This table is based directly on HI's annual financial statements. As such, the figures have been rounded up.

USE OF FUNDS BY DESTINATION	YEAR 2023	YEAR 2022
	TOTAL	TOTAL
1 – Social mission	36 204	39 619
2 – Fundraising costs	20 704	16 901
3 – Operating costs	240	5
Total uses for the year	57 148	56 525
4 – Provisions and depreciation	–	–
5 – Deferred funds from the year	973	4 200
Excedent of the public's generosity for the year	7 097	5 888
TOTAL	65 218	66 613
RESOURCES BY ORIGIN		
1 – Resources from the public's generosity	63 662	66 231
Total resources for the year	63 662	66 231
2 – Reversals of provisions and depreciation	–	–
3 – Uses of previous earmarked funds	1 556	382
Deficit of the public's generosity for the year	–	–
TOTAL	65 218	66 613
Resources carried over from public generosity at the beginning of the year (excluding dedicated funds)	41 095	37 330
(+) surplus or (-) shortfall of public generosity	7 097	5 888
(+) net investments and (-) disinvestments related to the generosity of the public during the year	-452	-2 123
Resources carried over from public generosity at the end of the year (excluding dedicated funds)	47 740	41 095

Resources raised from the public: all one-off donations, direct debit donations, donations from solidarity sponsorships, bequests, etc. raised in the year.

Income not related to public generosity: private institutional funding from foundations and associations, income from solidarity trade, other income

Subsidies and other public support: funding obtained from international organizations (including the european union and the united nations), as well as public subsidies obtained mainly in the countries where the national associations of the network are established.

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

Fundraising expenses: includes expenses for general public fundraising campaigns and the search for public and private institutional funds.

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

Reported resources related to public generosity at the beginning of the financial year (excluding dedicated funds): constitutes the "initial stock of donations". It corresponds to the part of the own funds coming from the collection from the public and not used during the previous financial years.

Resources carried over from public generosity at the end of the financial year (excluding dedicated funds): constitutes the "final stock of donations" not used at the end of the year. This stock, integrated into own funds, contributes to the financial security essential to the sustainability of social missions.

Distribution of expenditure related to social missions by geographical area

This table is based directly on HI's annual financial statements. As such, the figures have been rounded up.

Africa and the Indian Ocean

83.9 million euros

Benin	2.43%
Burkina Faso	9.77%
Central African Republic	5.62%
CHAD	10.90%
Democratic Republic of the Congo	8.67%
Ethiopia / Somalia	11.15%
Kenya	4.58%
Madagascar	4.00%
Mali	12.63%
Mozambique	3.11%
Niger	6.58%
Republic of South Sudan	3.30%
Rwanda	4.96%
Senegal / Guinea Bissau	4.52%
Sierra Leone	1.42%
Togo	1.95%
Uganda	4.41%

Europe

15.5 million euros

Ukraine	100.00%
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North Africa and the Middle East

46.0 million euros

Egypt	1.98%
Iraq	14.44%
Jordan	10.24%
Lebanon	7.37%
Libya	1.11%
Morocco	3.61%
Palestinian territories	6.68%
Syria	36.04%
Tunisia	3.74%
Yemen	14.79%

Central and South America

17.8 million euros

Bolivia	2.76%
Colombia	55.72%
Cuba	4.69%
Haiti	27.55%
Peru	2.72%
Venezuela Crisis	6.56%

Other programmes activities

0.2 million euros

Asia

37.4 million euros

Afghanistan	23.32%
Bangladesh	22.81%
Cambodia	4.10%
China	2.06%
Laos	9.01%
Myanmar / Thailand	14.42%
Nepal / India	7.37%
Pakistan	6.08%
Philippines / Indonesia	4.96%
Sri Lanka	0.79%
Vietnam	5.08%

Carried out at National level

11.4 million euros

International Campaign to Ban Landmines and EWIPA* campaign	34.49%
Fablfe	0.67%
HI Institute	3.86%
Campaign to promote the inclusion of people with disabilities	15.68%
Other programmes activities	45.30%

* EWIPA: advocacy campaign aimed at reducing the impact of explosive weapons in populated areas.

Federal network combined balance sheet*

At 31 December 2023 in thousands EUR. This table is based directly on HI's annual financial statements. As such, the figures have been rounded up.

Assets

	2023	2022
Fixed assets ¹	19 042	18 772
Institutional donors ²	264 677	226 462
Receivables received by legacies or donation ²	4 773	4 725
Other inventories and receivables ²	29 235	32 608
Cash disposal ³	65 102	52 360
Exchange adjustment – assets	615	2 556
TOTAL ASSETS	383 444	337 483

Liabilities

	2023	2022
Own funds ⁴	57 298	47 694
Deferred funds related to bequests or donations	6 093	6 881
Dedicated funds ⁵	2 970	4 601
Provisions ⁶	4 239	6 976
Debts of legacies and donations ⁷	2 985	2 002
Institutional donors ⁷	17 544	11 422
Current liabilities ⁷	30 884	29 604
Deferred income related to institutional funding ⁸	261 366	225 688
Unrealised exchange gains	65	2 615
Total liabilities	383 444	337 483

Breakdown of the volume of social missions by sector of activity

Total social missions:

€212.2 million

N.B.: In the above table and diagrams, based on the Income Statement by Origin and Destination (CROD), the costs directly linked to the coordination of social missions (including monitoring and support costs) are split between the programmes according to a calculation rule validated by HI's auditor.



As of 1 January 2020, all legacies and donations are recorded as assets and liabilities in the specific accounts from the date of acceptance by the Board of Trustees.

As soon as a funding contract (awarded by public and private institutional donors) is signed, the entire subsidy is recorded as income, with a corresponding receivable from the donor on the assets side of the balance sheet. At the close of accounts, the income is adjusted to the expenses incurred during the financial year: the portion of the grant relating to future financial years is entered at the close of the financial year in a "Deferred income from donors" account. The receivable from the donor is adjusted during the year based on the donor's payments.

- 1- Fixed assets:** buildings, vehicles, computer hardware, and so on, as well at head-office as on the field
- 2- Current assets:** inventories of raw materials / client receivables and related accounts, and institutional donors.
- 3- Cash disposal:** cash immediately available for the organisation's needs. Part of these funds is placed without risk to financial investments.
- 4- Own funds:** security funds constituted since the creation of the organisation. They are integrated into the treasury and they allow HI to finance its actions pending the arrival of institutional funding.
- 5- Provisions for risks and charges:** provisions to cover current disputes or possible risks on funding contracts
- 6- Designated funds on restricted donations:** funds restricted to specific projects and not used during the period.
- 7- Debts:** amounts due to suppliers, social security funds and funds advanced by institutional donors and not used during the year.
- 8- Revenue from institutional financing:** amount of institutional financing acquired but not yet used during the year.

Part 5 | Financial report

HI Federation

The eight national associations that form the federal network entrust the Federation with exclusive responsibility for the implementation of international aid projects, advocacy and political initiatives at the international level, the preparation of medium-term strategy and the development of common policies and operating procedures.

HI Federation balance sheet

At 31 December 2023 in thousands EUR.
This table is based directly on HI's annual financial statements. As such, the figures have been rounded up.

Assets	2023	2022
Fixed assets ¹	14 155	13 869
Institutional funding ²	98 760	108 649
Other inventories and receivables ²	39 303	43 533
Cash disposal ³	39 688	27 124
TOTAL ASSETS	191 906	193 175

Liabilities	2023	2022
Own funds ⁴	47 915	38 244
Provisions for risks and charges ⁵	4 338	6 939
Dedicated funds ⁶	2 566	3 312
Donor debts ⁷	4 110	4 080
Other debts ⁸	132 977	140 600
TOTAL LIABILITIES	191 906	193 175

1- Fixed assets: buildings, vehicles, computer hardware, and so on, as well at head-office as on the field.

2- Current assets: inventories of raw materials / client receivables and related accounts, and funding organisations.

3- Cash disposal: cash at bank and in hand. Part of this disposal is placed without risk to financial investments.

4- Own funds: security funds constituted since the creation of the association. They are integrated into the treasury and they allow hi to finance its actions while waiting for the institutional donors funds.

5- Provisions for risks and charges: provisions to cover current disputes or possible risks on funding contracts

6- Designated funds on restricted donations: funds restricted to specific projects and not used during the period

7- Debts: amounts due to suppliers, social security funds and funds advanced by institutional donors and not used during the year.

8- Other debts, of which prepaid revenue on institutional financing: amount of institutional funding acquired but not yet used during the year

HI Federation

income statement

At 31 December 2023 in thousands EUR.
This table is based directly on HI's annual financial statements. As such, the figures have been rounded up.

	YEAR 2023	YEAR 2022	
OPERATING INCOME	Sales of goods and services	2 021	2 163
	Income from third party funders	224 012	221 084
	Reversals of depreciation, impairment, provisions and expenses transfers	4 426	1 331
	Use of dedicated funds	1 411	382
	Stocked production	-225	-27
	Capitalized production	165	295
	Other products	2 023	1 435
	TOTAL I	233 833	226 663
OPERATING EXPENSES	Purchase of raw materials, goods and other supplies	0	0
	Change of raw materials inventories	0	0
	Other purchases and external charges	60 617	61 031
	Financial aid paid by the entity	55 385	56 071
	Taxes and similar payments	2 502	5 468
	Wages and salaries	82 892	74 921
	Social security charges	18 162	16 690
	Depreciation and amortisation	1 969	2 850
	Allocation to provisions	1 644	4 839
	Dedicated funds carried forward	664	2 982
	Other expenses	495	735
	TOTAL II	224 330	225 587
	1. OPERATING RESULT (I-II) ¹	9 503	1 076
	Financial products (III)	1 531	1 059
	Financial expenses (IV)	1 797	1 645
	2. FINANCIAL RESULT (III-IV) ²	-266	-586
	3. CURRENT INCOME before taxes (I-II+III-IV)	9 237	490
Exceptional products (V)	92	829	
Exceptional charges (VI)	128	608	
4. EXCEPTIONAL RESULT (V-VI) ³	-36	221	
Income tax (VII) ⁴	251	0	
TOTAL INCOME (I+III+V)	235 456	228 551	
TOTAL EXPENSES (II+IV+VI+VII)	226 506	227 840	
SURPLUS OR DEFICIT	8 950	711	

1- Operating income and expenses: purchases, overheads, wages, taxes, depreciations and provisions for expenses, donations and fundings for income.

2- Financial income and expenses: loans, investments and exchange gaps.

3- Exceptional income and expenses: assets transfer, penalties.

4- Income taxes: taxes on financial operations.

Handicap International — Humanity & Inclusion network's annual report 2023

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Rafah — Gaza Strip, February 2024.
In a camp for displaced people, HI teams
organise activities such as games, performances,
dancing and singing to create a recreational
environment to alleviate the distress of the children,
profoundly affected by the bombings.

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The Handicap International — Humanity &
Inclusion network is composed of a Federation,
which implements our field programmes
in 50 countries, 8 national associations,
an office in Austria and the HI Institute
for Humanitarian Action.

The programmes and National Associations
operate under the names "Humanity &
Inclusion", "Humanité & Inclusion" or "Handicap
International" depending on the country.

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