

THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION

Non-profit organization under the 1^{er} juillet 1901 law
Urban Station - 1 rue Philidor
75020 PARIS

Statutory auditor report on the financial statements

Year ended December 31, 2023

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.

This translation has been established upon demand on June 27, 2024 .

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THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION

Association régie par la loi du 1^{er} juillet 1901
Urban Station - 1 rue Philidor
75020 PARIS

Rapport du commissaire aux comptes sur les comptes annuels

Year ended December 31, 2023

To the general assembly of *THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION*,

1. Opinion

In execution of the mission entrusted to us by the board of directors, we have carried out the audit of the annual accounts of the association *THE ALLIANCE FOR INTERNATIONAL MEDICAL ACTION* relating to the financial year ended December 31, 2023, such as they are attached to this report.

We certify that the annual accounts are, with regard to French accounting rules and principles, regular and sincere and give a faithful image of the results of the operations of the past financial year as well as the financial situation and assets of the association at the end of this exercise.

2. Basis for Opinion

2.1 Audit Framework

We carried out our audit according to the professional standards applicable in France. We believe that the information we have collected is sufficient and appropriate to provide a basis for our opinion. Our responsibilities under these standards are indicated in the "Responsibilities of the auditor relating to the audit of the annual accounts" section of this report.

2.2 Independence

We carried out our audit mission in compliance with the rules of independence provided for by the commercial code and by the code of ethics of the profession of auditor, over the period from January 1, 2023 to the date of issue of our report.

2.3 Emphasis

Without calling into question the opinion expressed above, we draw your attention to the following information indicated in the appendix to the annual accounts:

- information included in the note "Change in accounting method" relating to the first application of ANC decree no. 2022-04 involving the presentation of a separate statement of benefits and resources coming from abroad in the annex to the annual accounts,
- information included in the note "Receivables and debts in foreign currencies" relating to the application of the conversion policy on foreign currency financing to be received.

2.4 Justification of Assessments

In application of the provisions of articles L. 821-53 and R. 821-180 of the Commercial Code relating to the justification of our assessments, we inform you that the assessments we made focused on the appropriateness of the accounting principles applied, particularly with regard to the estimation of income to be received, and the overall presentation of the accounts.

The assessments thus made fall within the context of the audit of the annual accounts taken as a whole and the formation of our opinion expressed above. We do not express an opinion on elements of these annual accounts taken in isolation.

3. Specific checks

We have also carried out, in accordance with the professional standards applicable in France, the specific verifications provided for by legal and regulatory texts.

We have no observations to make on the sincerity and consistency with the annual accounts of the information given in the President's activity report and in the other documents on the financial situation and the annual accounts addressed to the members of the general Ordinary assembly.

4. Responsibilities of management and those charged with governance relating to the annual accounts

It is the responsibility of management to establish annual accounts presenting a true and fair view in accordance with French accounting rules and principles as well as to implement the internal control that it considers necessary to establish annual accounts that do not contain significant anomalies, whether these come from fraud or result from errors.

It is the responsibility of management to establish annual accounts presenting a true and fair view in accordance with French accounting rules and principles as well as to implement the internal control that it considers necessary to establish annual accounts that do not contain significant anomalies, whether these come from fraud or result from errors.

The annual accounts were approved by the board of directors.

5. Responsibilities of the auditor relating to the audit of the annual accounts

It is our responsibility to prepare a report on the annual accounts. Our objective is to obtain reasonable assurance that the annual accounts taken as a whole do not contain any material anomalies. Reasonable assurance corresponds to a high level of assurance, without however guaranteeing that an audit carried out in accordance with professional standards will systematically detect any significant anomaly.

Anomalies may arise from fraud or result from errors and are considered material when it can be reasonably expected that they could, taken individually or in aggregate, influence the economic decisions that users of the accounts take in their own right. based on these.

As specified by article L. 821-55 of the commercial code, our account certification mission does not consist of guaranteeing the viability or quality of the management of your association.

As part of an audit carried out in accordance with the professional standards applicable in France, the auditor exercises his professional judgment throughout this audit. Furthermore :

- it identifies and evaluates the risks that the annual accounts contain significant anomalies, whether these come from fraud or result from errors, defines and implements audit procedures to address these risks, and collects elements that he considers sufficient and appropriate to base his opinion. The risk of not detecting a material misstatement resulting from fraud is higher than that of a material misstatement resulting from error, because fraud can involve collusion, falsification, intentional omissions, misrepresentations or circumvention of internal control,

- he takes note of the internal control relevant to the audit in order to define appropriate audit procedures in the circumstances, and not for the purpose of expressing an opinion on the effectiveness of the internal control,

- it assesses the appropriateness of the accounting methods used and the reasonableness of the accounting estimates made by management, as well as the information concerning them provided in the annual accounts,

- it assesses the appropriateness of the application by management of the going concern accounting convention and, depending on the elements collected, the existence or not of a significant uncertainty linked to events or circumstances likely to put into question the ability of the association to continue its operations. This assessment is based on the elements collected up to the date of its report, being reminded, however, that subsequent circumstances or events could call into question the continuity of operations. If it concludes that a significant uncertainty exists, it draws the attention of readers of its report to the information provided in the annual accounts regarding this uncertainty or, if this information is not provided or is not relevant, it formulates a certification with reservation or a refusal to certify,

- it assesses the overall presentation of the annual accounts and assesses whether the annual accounts reflect the underlying operations and events so as to give a faithful image.

On behalf of In Extenso Auvergne Rhône Alpes
Statutory Auditor

Signé par Laurent Simo
Le 08/07/24

ID: tx_MxK3GAwmJAAQ

In Extenso
signature électronique

Laurent SIMO

**FINANCIAL STATEMENTS
YEAR ENDED DECEMBRE 31, 2023**

Summary Documents

BALANCE SHEET - ASSETS

		Fiscal Year N, ending on:		31/12/2023	31/12/2022	
		Gross 1	Depreciation, amortization 2	Net 3	Net 4	
FIXED ASSETS	INTANGIBLE ASSETS	Establishment costs				
		Research and development expenses				
		Temporary gifts of usufruct				
		Concessions, patents, licenses, trademarks, processes, software, rights and similar assets	191 228	59 214	132 014	50 975
		Intangible assets in progress				58 266
		Advances and down payments				
	TANGIBLE ASSETS	Land				
		Buildings				
		Technical installations, industrial equipment and tools	981 782	873 051	108 731	164 259
		Tangible assets in progress				
Advances and down payments						
Assets received by bequests or donations intended for sale						
FINANCIAL ASSETS	Equity investments					
	Other non-current securities					
	Loans	16 472		16 472	19 218	
	Other financial assets	232 770		232 770	192 197	
Total (I)		1 422 253	932 265	489 988	484 916	
CURRENT ASSETS	Stocks in progress		193 726		193 726	182 390
	CREDITS	Accounts receivable from clients, users, and related	12 334 152		12 334 152	4 555 087
		Receivables received through legacies or donations				
		Other receivables	49 240 922		49 240 922	36 813 321
	MISC.	V.M.P	16 821		16 821	16 668
		Treasury Instruments				
Cash in bank accounts		18 098 012		18 098 012	5 615 836	
Prepaid expenses		443 305		443 305	176 489	
Total (II)		80 326 938		80 326 938	47 359 791	
ACCRUALS	Amortization of borrowing costs (III)					
	Loan repayment premiums (IV)					
	Foreign exchange gains (V)		590 126		590 126	725 185
	TOTAL GENERAL (I à V)		82 339 316	932 265	81 407 051	48 569 891

BALANCE SHEET - LIABILITIES

		31/12/2023	31/12/2022
EQUITY	Shareholders' equity without right of withdrawal		
	Statutory shareholders' equity		
	Additional equity		
	Others		
	Equity with right of withdrawal		
	Statutory funds		
	Additional equity		
	Others		
	Revaluation reserves		
	Reserves		
	Statutory or contractual reserves		
	Reserves for the entity's projects		
	Others	1 152 062	1 790 565
	Retained earnings		
Result for the year (surplus or deficit)	900 072	-638 503	
Net position (subtotal)	2 052 134	1 152 062	
Consumable equity			
Investment grants			
Regulated provisions			
	Total (I)	2 052 134	1 152 062
OTHER EQUITY	Association shares	2 000 000	2 000 000
	Total (I bis)	2 000 000	2 000 000
CARRIED-FORWARD and EARMARKED FUNDS	Deferred funds related to bequests or donations		
	Earmarked funds		
	Total (II)		
PROVISIONS	Provisions pour contingencies	305 797	365 058
	Provisions for expenses		
	Total (III)	305 797	365 058
DEBTS	Bonds and similar debt (association shares)		
	Borrowings from credit institutions		
	Other borrowings	4 896	4 896
	Trade payables	2 234 727	1 817 352
	Bequests and donations		
	Tax and social security liabilities	1 107 914	1 111 086
	Payables on fixed assets and related accounts		
	Other liabilities	4 391 576	2 652 630
	Cash instruments		
Regular accls	Deferred income	69 232 766	38 959 550
	Total (IV)	76 971 879	44 545 514
Foreign exchange losses	(V)	77 241	507 257
	TOTAL GENERAL (I à V)	81 407 051	48 569 891

PROFITS AND LOSS

		31/12/2023	31/12/2022
	Number of months in period	12	12
OPERATING INCOME	Membership contributions	3 370	1 912
	Sales of goods (including sales of gifts in kind)	85 596	74 580
	Sales of services (including corporate sponsorships)	10 747	
	Income from third-party funders		
	Government grants and operating subsidies	54 555 331	53 594 308
	Payments from founders or consumption of the expendable endowment		
	Resources from public generosity		
	Manual donations	444 038	548 120
	Patronage	1 115 796	1 957 078
	Bequests, donations and life insurance		
	Financial contributions	18 100 584	12 650 274
	Others		
	Reversals of depreciation, amortization, impairment, provisions and expense transfers	300 844	180 304
Use of earmarked funds			
Other products	489 699	1 757 969	
	Total operating income (I)	75 106 005	70 764 544
OPERATING EXPENSE	Purchase of goods	18 326	
	Change in inventories	61 346	46 009
	Other purchases and external expenses	50 572 483	48 130 241
	Financial aid	156 500	
	Taxes and similar payments	159 795	187 560
	Wages and salaries	21 540 115	21 415 096
	Social security charges	1 318 123	1 137 005
	Depreciation and amortization	120 710	179 506
	Allowances for provisions	241 583	265 332
	Earmarked funds carried forward		
	Other expenses	821 796	335 443
	Total operating expense (II)	75 010 777	71 696 191
1 - OPERATING RESULT (I - II)		95 228	-931 647
FINANCIAL INCOME	Financial income from investments		
	Income from other fixed asset securities and receivables		
	Other interest and similar income	67 907	
	Reversals of provisions and impairment, and expense transfers		
	Positive exchange rate differences	1 564 744	881 396
	Net income from sales of marketable securities		
	Total financial income (III)	1 632 650	881 396
FINANCIAL EXPENSE	Financial depreciation, amortization, impairment and provisions		
	Interest and similar expenses	70 013	70 236
	Negative exchange rate differences	736 414	515 611
	Net expenses on disposals of marketable securities		
	Total financial expense (IV)	806 427	585 848
2 - FINANCIAL RESULTS (III - IV)		826 223	295 549
3 - CURRENT RESULT BEFORE TAXES (I-II+III-IV)		921 451	-636 099

PROFITS AND LOSS

		31/12/2023	31/12/2022
EXCEPTIONAL INCOME	Exceptional income from management operations		
	Exceptional income from capital transactions		
	Reversals of provisions and impairment, and expense transfers		
	Total exceptional income (V)		
EXCEPTIONAL EXPENSE	Exceptional expenses on management transactions	5 081	2 405
	Exceptional expenses on capital transactions		
	Depreciation, amortization and provisions		
	Total exceptional expense (VI)	5 081	2 405
4 - EXCEPTIONAL RESULTS (V - VI)		-5 081	-2 405
(VII)	Employee profit-sharing		
(VIII)	Income tax	16 298	
TOTAL INCOME (I+III+V)		76 738 655	71 645 941
TOTAL EXPENSE (II+IV+VI+VII+VIII)		75 838 583	72 284 444
5 - SURPLUS OR DEFICIT (total income - total expense)		900 072	-638 503

EVALUATION OF VOLUNTARY CONTRIBUTIONS IN KIND			
Income	Volunteers In-kind		
	Benefits In-kind	4 070	64 545
	Donations	462 314	616 352
	Total	466 384	680 897
Charges	Relief in kind	462 314	616 352
	Free provision of goods & services		
	Volunteer staff		
	Benefits in kind	4 070	64 545
	Total	466 384	680 897

Annex

General accounting principles

Description of the association's social purpose, the nature and scope of the activities or social missions, and the resources used

ALIMA is an association "law 1901" created in 2009. In 2023, it operated in 13 countries in Africa as well as in Ukraine and Haiti.

The Association aims to provide medical relief in emergency situations or medical disasters by basing its modus operandi on partnerships with national humanitarian actors and research institutes.

By pooling and capitalizing on their skills, ALIMA and its partners give access to quality care to the greatest number of beneficiaries and contribute to the improvement of humanitarian medicine practices through operational research projects.

ALIMA's raison d'être is to save lives and care for the most vulnerable populations, without any identity, religious or political discrimination, through actions based on proximity, innovation and the alliance of organizations and individuals.

THE PATIENT FIRST: The patient is at the heart of everything we do. Field teams are in direct contact with patients every day and patients are at the center of everything we do.

The work of other ALIMA teams must have one unique objective: to create the conditions that allow front-line staff to care for patients quickly, efficiently and accountably.

REVOLUTIONIZING HUMANITARIAN MEDICINE: Through medical research and the quest for innovation, we contribute to the improvement of the quality of medical care in our projects and share our findings with other humanitarian and medical practitioners.

The association builds scientific evidence, knowledge and operating procedures so that others can adopt our medical innovations. Our Social Mission is complemented by values detailed in our Charter:

- RESPONSIBILITY AND FREEDOM
- TRUST
- COLLECTIVE INTELLIGENCE
- ENVIRONMENTAL RESPONSIBILITY

The association has teams of employees in Paris, Dakar and the various countries where it works. It also relies on partner organizations (other international NGOs, local associations, etc.).

Accounting rules

The annex to the financial statements of the ALIMA association are an integral part of its annual accounts

The financial year runs for twelve months, from 01/01/2023 to 12/31/2023. The financial statements were approved by the Board of Directors on May 14, 2024.

The balance sheet amounts to 81 407 051 €. The income statement for the fiscal year shows a net result of 900 072 €.

1/ RULES AND ACCOUNTING METHODS

The financial statements of ALIMA Association as of 12/31/2023 have been prepared, in euros, in accordance with the rules set out in the French General Chart of Accounts (ANC regulation no. 2014-03) and ANC regulation no. 2018-06 (amended) of December 5, 2018 relating to the annual financial statements of private not-for-profit legal entities.

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

- Continuity of operations,
 - Consistency of accounting policies,
 - Independence of audits,
- and in accordance with the general rules for the preparation and presentation of annual accounts.

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

2/ CHANGES IN ACCOUNTING METHODS

The first-time application of ANC regulation no. 2022-04 amending ANC regulation no. 2018-06, applicable to the financial year beginning on or after January 1, 2023, constitutes a change in accounting method resulting in the presentation, for the first time, of a separate statement of benefits and resources from abroad (summary version) in a dedicated annex to these financial statements.

3/ FIXED ASSETS & DEPRECIATION

Intangible and tangible fixed assets are measured at their acquisition cost (purchase price and incidental expenses).

The association has no fixed assets that can be broken down.

The depreciation periods used (useful life), according to the straight-line method, are as follows:

- Trademarks: not amortized
- Software: 2 to 5 years (no residual value)
- Medical equipment: 2 to 3 years (no residual value)
- Installations, fixtures and fittings: 3 to 10 years (no residual value)
- Vehicles: 4 years (no residual value)
- Office and computer equipment: 3 to 4 years (no residual value)
- Furniture: 6 to 7 (no residual value).

Intangible assets in progress at the end of 2022 corresponded to the HR IS software developed and deployed in 2023.

At the closing date, non-current financial assets comprised paid deposits and guarantees and a loan granted to a partner in the field. They are subject to depreciation when their present value is lower than their net book value.

No depreciation is recorded at the end of the year.

4/ FIXED ASSETS INVESTMENTS IN THE FIELD

Investments allocated to projects or activities in the field are recorded as follows:

- When acquisitions are made with own funds, they are recorded as fixed assets and are subject to depreciation. The depreciation charge for the year is allocated and distributed analytically to the project(s) concerned, as an expense to be financed by the donor;
- Where the donor agrees to fund the direct cost of acquisitions, vehicles and computers that are subject to accelerated wear and tear, and buildings and equipment not intended to be retained, are recorded directly in the expense accounts of the period.

5/ STOCKS AND CUBES

At 12/31/2023, inventories include the "CUBE" acquired by the association and not yet sold or used in the field (110 K€), as well as fuel inventories (84 K€).

The entry cost is valued using the acquisition cost method. Outputs are recorded using the FIFO method.

A provision for stock depreciation, equal to the difference between the gross value (determined as described above) and the current market price or realizable value (less proportional selling costs), is recorded when the gross value exceeds market value.

No depreciation is recorded at the end of the year.

Operations related to the "CUBE" (Bio-secure Emergency Care Unit for Outbreaks; autonomous, easily transportable treatment unit for highly infectious diseases) are accounted for in 607 (charges) / 707 (income).

6/ RECEIVABLES AND OTHER RELATED ITEMS

At 12/31/2023, the receivables item is mainly composed of receivables related to project funding. It also includes donations received in N+1 for the year ended.

Receivables are valued at their nominal value. In the event that the inventory value is lower than the gross value recorded, a provision for depreciation is recorded accordingly.

At 12/31/2023, no depreciation was recorded.

In the absence of conditions precedent, receivables relating to financing or sponsorship agreements are recorded on the date of signature of the agreement and, where applicable, on the date of the first or only collection in the absence of formal notification from the donor.

At 12/31/2023, receivables related to project funding contracts break down as follows by donor (in €):

Other private donors	7.334
ELMA Foundation	5.000
ECHO	8.828
EU	5.131
FRENCH EMBASSY	1.207
UN	3.474
Research donors	4.307
Other institutional donors	39
USA BHA - OFDA - USAID	23.436
UNITAID	1.647
TOTAL Contract receivables at 12/31/2023	60.402

7/ FOREIGN CURRENCY ASSETS AND LIABILITIES

At 12/31/2023, the association has no foreign currency liabilities. Therefore, no foreign currency adjustments have been recorded.

At 12/31/2023, the association has receivables in foreign currencies, mainly in USD.

Before accounting for unrealized exchange gains or losses at year-end, the balance of foreign currency receivables shown on the balance sheet corresponds to the remaining foreign currency balance to be collected, converted into euros at the exchange rate used at the time of recording when the respective agreements were signed.

At the end of the fiscal year, in accordance with Article 420-5 of the French General Chart of Accounts, foreign currency receivables and payables are converted and recorded in the national currency based on the latest exchange rate.

When applying the conversion rate at the fiscal year-end results in changes to the amounts previously recorded in the national currency, the exchange differences are recorded in temporary accounts, pending future adjustments:

- On the asset side of the balance sheet for differences corresponding to an unrealized loss (account 476 "Foreign exchange differences - Asset");
- On the liability side of the balance sheet for differences corresponding to an unrealized gain (account 477 "Foreign exchange differences - Liability").

Exchange rate differences on assets and liabilities amounted to 590 K euros and 77 K euros respectively at 12/31/2023, the majority of which related to USD receivables.

Unrealized foreign exchange losses give rise to a provision for risks (account 1515 "Provisions for foreign exchange losses"), subject to the specific provisions of article 420-6, which states that when circumstances eliminate all or part of the risk of loss, provisions are adjusted accordingly.

As a result, it is necessary to check whether or not the effects of currency fluctuations are covered in full or in part by the sponsor or donor.

In this case, a provision for foreign exchange losses only needs to be recorded for the portion not covered by the sponsor or donor. When the foreign exchange risk is borne by the donor, there is no need to record a provision.

On the other hand, when calculating the provision for foreign exchange losses, it is advisable to include in the analysis future expenditure commitments in foreign currencies for the following year(s), which will take effect in the same currency and at a similar rate to the expected receipts under the agreement. In this case, there is a hedging relationship between the receivable and the future expenditure commitments.

Assuming that the terms of these foreign currency agreements are sufficiently similar and comply with the conditions set out in article 420-6 of the French General Chart of Accounts, two situations are possible at the balance sheet date:

- When the balance of a foreign-currency receivable is less than or equal to future foreign-currency expenditure commitments in the following year(s), and provided that the flows are documented, no provision for exchange losses is required;
- When the balance of a foreign currency receivable exceeds future foreign currency expenditure in the following year(s), the provision for foreign exchange losses may be limited to the portion of each receivable valued in foreign currency that exceeds future expenditure also valued in foreign currency.

Expenses should be understood as the direct costs of carrying out actions or projects, plus any indirect costs (administrative costs, head office expenses, etc.) authorized in the agreement.

Given these elements, after a precise analysis of each receivable, it appears that the provision for exchange loss as of 12/31/2023 was recorded for a cumulative amount of 241.6 K euros (100% allocated in the 2023 fiscal year). This provision was 265.3 K euros as of 12/31/2022 and has been fully reversed in 2023.

In addition, any deferred income which is recorded as commitments to the donor does not constitute a monetary liability denominated in a foreign currency. Consequently, it cannot be revalued on the basis of the closing exchange rate.

8/ FOREIGN EXCHANGE DIFFERENCES

Foreign exchange gains or losses on cash received during the year are recognized as income or expense for the year.

The association includes in operating income foreign exchange gains and losses arising from the conversion of receivables and payables into foreign currencies. These are included in "Other income" (376 K euros; in 2022: 1.734 K euros) and "Other expenses" (685 K euros; in 2022: 148 K euros) in the income statement.

In addition, gains and losses from the conversion of foreign-currency bank, cash, and safekeeping account balances at year-end exchange rates, are recorded under net financial income/expense.

Lastly, in 2021 the association took out a financial instrument to hedge its USD currency risk. This hedge proved unfavorable in view of the evolution of the USD currency in 2022 and 2023. The negative effect (difference between the maturities settled in 2022 and 2023 at the contracted rate (1.1497) and the respective spot rate) is recorded in financial result.

9/ FISCAL AND SOCIAL AND OTHER DEBTS

Tax and social security liabilities at the balance sheet date comprise current social security liabilities arising from the association's activities (liabilities to social security bodies for contributions relating to salaries, etc.).

Other debts correspond to sums received by ALIMA from donors on behalf of partners within multi-partner contracts, which are to be repaid to the partners.

10/ PROJECT RESOURCES AND EXPENDITURES

As part of its activities, the association implements projects or programs in the field (Niger, Mali, Chad, etc.), with the financial support of private or public organizations, usually European or international organizations.

The financial contributions allocated by these bodies are intended to cover the expenses incurred by the association mainly in the field and, where appropriate, its operating costs.

At the close of the fiscal year, based on the criterion of effectively committing expenditures, the following items were allocated to the fiscal year 2023:

- Expenditures actually committed in 2023;
- Resources to cover both the total expenditures incurred for it and the agreed share of operating expenses.

In practice, expenses incurred during the fiscal year, the consumption of which will occur in one or more subsequent fiscal years, such as significant deliveries of medicines occurring at the end of the fiscal year, are recorded as "prepaid expenses" [*CCA in the original French text*] at year-end. Similarly, "accrued expenses" [*FNP in the original French text*] are recorded symmetrically for expenses not yet invoiced.

The portion of resources relating to expenses incurred in the following year(s) is recorded as "deferred income" [*PCA in the original French text*] at year-end.

Under a financing agreement, if expenses were incurred in 2023 beyond the originally agreed amount, "income receivable" (resources; *PCA in the original French text*) related to these expenses are recognized up to the amount formally accepted by the funder after the closing date and before the financial statements cut-off date.

At 12/31/2023, no contract is concerned.

11/ PROVISIONS FOR RISKS AND CONTINGENCIES

For any project and related expenses, during an audit commissioned subsequently by the relevant funding parties, it may be found that certain incurred expenses are fully or partially questioned, and ultimately deemed ineligible by the funders. These expenses then remain the responsibility of the association.

In light of the association's history, this risk has proven to be very limited in practice. Since the 2014 fiscal year, given the significant increase in activity volume and contracts, the association has recorded a provision for risks and liabilities related to this issue.

For the 2023 year-end, its valuation leads to a total provision of 64,2 K euros.

The provision amounted to 99.7 K euros as of 12/31/2022, and the reversal for the fiscal year 2023 amounts to 35.5 thousand euros.

Unrealized foreign exchange losses give rise to a corresponding provision for risks (account 1515 "Provisions for foreign exchange losses"), subject to circumstances eliminating all or part of the risk of loss.

A provision for exchange losses at 12/31/2022 has been recorded for a total amount of 241 K €, representing the allocation for the 2023 financial year.

The provision for exchange losses at 12/31/2022 has been fully reversed in 2023 (265,3 K euros).

12/ DEFERRED INCOME AND ACCRUED INCOME (PCA AND PAR in the original French text)

Accrued income at 12/31/2023 mainly comprises the following items (in thousands of euros) :

- Fundraising 146,1

The breakdown of deferred income by country at 12/31/2023 is as follows (in thousands of euros):

Burkina	4218
RDC	6036
Cameroon	2470
Ethiopia	1891
Guinea	950
Haiti	-
Mali	2906
Mauritania	1445
NIGER	5483
Nigeria	5623
CAR	6377
Senegal	21756
South Soudan	4334
Chad	4389
Ukraine	1356
Total income at 31/12/2023	69233

For financing contracts involving several countries, in the case of deferred income, these are mentioned on the "Senegal" line, unless otherwise stated.

13/ DEDICATED FUNDS

There were no resources received that year that correspond to the regulatory definition of dedicated funds, so no movements of this kind were recorded at 12/31/2023.

14/ ASSOCIATIVE SECURITIES

The issuance by the association of associative securities for a total amount of 2 million euros bearing interest at a rate not exceeding the maximum legal rate provided for in Article L.213-13 of the Monetary and Financial Code (the "associative securities") was authorized by a resolution of the General Assembly on October 22, 2016.

The associative securities were issued in 2017 to qualified investors. The securities bear fixed annual interest from issue to redemption, scheduled to take place between the end of 2024 and the end of 2025.

These securities are redeemable at the issuer's initiative and constitute last-ranking receivables in accordance with Article L.213-9 of the French Monetary and Financial Code. They are recorded in account 163100 and appear under "Other equity" in the balance sheet. Accrued interest is shown under "Other borrowings".

15/ CONTRIBUTIONS

The triggering event for contributions is their receipt.

16/ CORPORATE SPONSORSHIP AND FINANCIAL CONTRIBUTIONS

Financial contributions in 2023 include the amounts collected from the public in 2023 (and remitted or to be remitted) by ALIMA USA and ALIMA UK, for a total of 1,893 thousand euros.

In 2022, amounts of this nature were mistakenly included under the "Corporate sponsorship" line of the income statement and amounted to 521 thousand euros.

17/ OPERATIONAL GRANT

The grant income recognized for the fiscal year ending 12/31/2023 consists of amounts awarded by public or institutional funders, French (CDC, French Embassy, etc.), European (ECHO, etc.), or international (WHO, OFDA, UNITAID, UNICEF, etc.).

This grant income finances the direct and indirect costs of activities and projects carried out in the field.

18/ VOLUNTARY CONTRIBUTIONS IN KIND

The association benefits from voluntary in-kind contributions from certain partners, corresponding to supplies, medicines, nutritional inputs, and equipment for field interventions, as well as in-kind corporate sponsorship (services, etc.). The accounts for the year ending 12/31/2023 record these voluntary contributions to the extent that they have been subject to a precise and comprehensive financial valuation, for respective amounts of 462.3 thousand euros and 4.1 thousand euros.

The association benefits from the participation of volunteers. The accounts for the year ending 12/31/2023 do not record the voluntary contributions received by the association in the form of volunteer work, as they could not be subject to a financial valuation

19/ AUDITOR'S FEES

In 2023, the auditor's fees amount to 28.4 thousand euros including tax, 100% for the statutory audit of the 2023 fiscal year.

20/ ALLOCATED FINANCIAL SUPPORT

The association granted a cumulative amount of €156 K in financial support to its local partners (associations, etc.).

21/ WORKFORCE

The workforce in 2023 amounts to FTE (Full-Time Equivalent) positions as follows:

For employees under French or Senegalese law status :

- Headquarters (Paris and Dakar) : 150.60 ;
- Cross-functional projects : 10.40 ;

For employees with "Expatriate" status:

- Field expatriates: 186.34.

In addition, local staff on national contracts account for 1,574.52 FTEs.

22/ SECURITY DEPOSIT

The association has issued a bank guarantee with Crédit Coopératif:

- Opening date: 02/2018;
- Outstanding: €16,460;
- Due date: 11/2026.

23/ ADDITIONAL INFORMATION

Pension liabilities

Due to the nature of certain employment contracts and the various applicable national legislations, there is a real challenge in determining the actuarial liability for end-of-career benefits for the association's employees.

The accounts closed on 31/12/2023 do not record provisions for pension benefits, and the association has made no payments to an institution managing these benefits.

Social security and tax charges for field employees

Among its human resources, for its field operations (countries of intervention), ALIMA employs personnel under local law.

According to the legislation in force in the respective country, employees in this category must individually and personally fulfill contributions, taxes, and other dues related to their earned income.

They are responsible for reporting these amounts and making the related payments.

Executives compensation

1/ The provisions of Law No. 2006-586 of 23 May 2006 on educational commitment require the disclosure of the remuneration of the three most senior volunteer and salaried executives, as well as their benefits in kind.

This information cannot be provided in this annex. As only one person is concerned, presenting this information here would be disclosing individual data.

2/ Within the framework of the provisions of article 261, 7-1°-d of the CGI, the association allocates a remuneration to its managers. In accordance with §180 of the BOI-IS-CHAMP-10-50-10-20, this remuneration is indicated in an annex to the accounts.

Tax system

The association is not subject to "commercial taxes" (VAT, common law corporation tax, local business tax such as French CET).

It is subject to corporate income tax at a reduced rate on financial income.

Foreign exchange hedging

The association had entered into a foreign exchange hedge for an amount of 7,303,243 USD, hedged at 1.1497 USD per 1 euro, settled in 2022 and 2023. The adverse effects of the exchange rate differences are included in the financial result.

Other information

The tables on the following pages complete the information provided above.

Fixed Assets**Movements in gross fixed assets**

Designation	Gross values at beginning of fiscal year	Movements during the year		Gross values at year-end
		Acquisitions Revaluations	Disposals Transfers	
<u>Intangible assets</u>				
- Establishment costs				
- Research and development costs				
- Temporary gifts of usufruct				
- Concessions, patents and similar rights	79 026	112 202		191 228
- Intangible assets In progress	58 266		58 266	
- Advances and deposits on intangible assets				
Subtotal	137 292	112 202	58 266	191 228
<u>Tangible assets</u>				
- Land				
- Buildings				
- Technical installations, industrial equipment and tools	947 763	34 019		981 782
- Tangible assets in progress				
- Advances and deposits				
Subtotal	947 763	34 019		981 782
<u>Financial assets</u>				
- Participating interests and related receivables				
- Other long-term securities				
- Loans	19 218		2 746	16 472
- Other financial assets	192 197	50 883	10 310	232 770
- Assets received through bequests/donations for disposal				
Subtotal	211 415	50 883	13 056	249 242
Total	1 296 470	197 104	71 322	1 422 252

Movements in depreciation

Depreciable assets	Depreciation at beginning of fiscal year	Movements during the year		Depreciation at year-end
		Endowments	Decreases	
Intangible assets				
- Establishment costs				
- Research and development costs				
- Temporary gifts of usufruct				
- Concessions, patents and similar rights	28 050	31 164		59 214
- Intangible assets in progress				
- Advances and deposits on intangible assets				
Subtotal	28 050	31 164		59 214
Tangible assets				
- Land				
- Buildings				
- Technical installations, industrial equipment and tools	783 504	89 547		873 051
- Property, plant and equipment in progress				
- Advances and deposits				
Subtotal	783 504	89 547		873 051
Total	811 554	120 711		932 265

Movements in intangible assets

Designation	Gross fixed assets	Depreciation	Net fixed assets
At the beginning of the fiscal year	+ 137 292	+ 28 050	+ 109 241
Revaluation during the fiscal year	+		+
Investments during the fiscal year	+ 112 202		+ 112 202
Depreciation during the fiscal year		+ 31 164	- 31 164
Disposals or retirements	- 58 266	-	- 58 266
Value at year-end	= 191 228	= 59 214	= 132 013

Movements in tangible assets

Designation	Gross fixed assets	Depreciation	Net fixed assets
At the beginning of the fiscal year	+ 947 763	+ 783 504	+ 164 259
Revaluation during the fiscal year	+		+
Investments during the fiscal year	+ 34 019		+ 34 019
Depreciation during the fiscal year		+ 89 547	- 89 547
Disposals or retirements	-	-	-
Value at year-end	= 981 782	= 873 051	= 108 731

Movements in financial assets

Designation	Amount
Value at the beginning of the year	+ 211 415
Acquisitions	+ 50 883
Disposals, decommissioning or reductions	- 13 056
Value at year-end	= 249 242

Maturity of financial assets

Designation	Amount
Total financial assets	249 242
. Within one year	2 746
. Over one year	246 496

Debts**Loans maturity**

Designation	Due remainder	Up to 1 year	Between 1 to 5 years	Over 5 years
Credit institutions				
Other loans and financial debts	4 896	4 896		
Total	4 896	4 896		

Additional information**Maturity of receivables**

Statement of receivables	Gross amount	Up to 1 year	Over 1 year
Equity interests and related receivables			
Other long-term securities			
Loans	16 472	2 746	13 726
Other financial assets	232 770		232 770
Assets received by bequest/grant to be disposed of			
Accounts receivable from clients, users and related accounts	12 334 152	9 334 152	3 000 000
Other receivables	49 240 922	49 240 922	
Total	61 824 316	58 577 820	3 246 496

Maturity of debts

Statement of liabilities	Gross amount	Up to 1 year	Between 1 to 5 years	Over 5 years
Bond issues				
Borrowings and debts Credit institutions				
Other loans and financial debts	4 896	4 896		
Trade payables and related accounts	2 234 727	2 234 727		
Debts from legacies or donations				
Tax and social security liabilities	1 107 914	1 107 914		
Payables on fixed assets and related accounts				
Other liabilities	4 391 576	4 391 576		
Treasury instruments				
Deferred income	69 232 766	66 232 766	3 000 000	
Total	76 971 879	73 971 879	3 000 000	

Provisions and Depreciation

Nature of the provisions		Amount at the beginning of the year	Increases: Charges for the year	Decreases: Reversals for the year	Amount at end of fiscal year
Provisions for liabilities and charges		365 058	241 583	300 844	305 797
Depreciation	On fixed assets On stock and in process On users and related accounts On financial accounts Other impairments				

Income Statement by origin and destination

A - INCOME AND EXPENSES BY ORIGIN AND DESTINATION	FISCAL YEAR 2023		FISCAL YEAR 2022	
	TOTAL	Donations from the public	TOTAL	Donations from the public
INCOME BY ORIGIN				
1 - INCOME FROM PUBLIC DONATIONS			2 507 110	2 507 110
1.1 Voluntary contributions without consideration	3 456 056	1 563 204	1 912	1 912
1.2 Donations, bequests and corporate sponsorship	3 370	3 370		
- Manual donations	444 038	444 038	548 120	548 120
- Bequests, donations, and life insurance				
- Corporate sponsorship	1 115 796	1 115 796	1 957 078	1 957 078
1.3 Other income related to public donation	1 892 852			
2 - INCOME NOT RELATED TO PUBLIC DONATIONS	18 426 425		15 367 038	
2.1 Contributions with consideration				
2.2 Corporate sponsorship				
2.3 Financial contributions without consideration	16 207 732		12 650 274	
2.4 Other income not related to public donations	2 218 693		2 716 764	
3 - GRANTS AND OTHER PUBLIC ASSISTANCE	54 555 331		53 594 308	
4 - REVERSALS OF PROVISIONS AND DEPRECIATIONS	300 844	0	177 485	
5 - USAGE OF PREVIOUS DEDICATED FUNDS				
TOTAL	76 738 655	1 563 204	71 645 941	2 507 110
EXPENSES BY DESTINATION				
1 - SOCIAL MISSIONS	70 312 292	1 094 242	66 662 908	1 754 977
1.1 Carried out in France				
- Activities carried out by the organization				
- Payments to a central organization or other organization acting in France				
1.2 Carried out abroad				
Activities carried out by the organization	53 758 780	1 094 242	51 797 498	1 754 977
Payments to a central organization or other organization acting abroad	16 553 512		14 865 410	
2 - FUNDRAISING COSTS	2 709 022	348 594	2 472 156	556 578
2.1 Costs of appealing to public donations	2 572 993	348 594	2 362 453	556 578
2.2 Costs of fundraising from other sources	136 029		109 703	
3 - OPERATING COSTS	2 743 094	120 367	3 095 433	195 555
4 - PROVISIONS AND DEPRECIATIONS	74 175		53 947	
5 - TAX ON PROFITS				
6 - TRANSFERS TO DEDICATED FUNDS FOR THE FISCAL YEAR				
TOTAL	75 838 583	1 563 204	72 284 444	2 507 110
SURPLUS OR DEFICIT	900 072	0	-638 503	0

Income statement by origin and destination

	FISCAL YEAR 2023		FISCAL YEAR 2022	
	TOTAL	Proportion of donations from the public	TOTAL	Proportion of donations from the public
B - VOLUNTARY CONTRIBUTIONS IN KIND				
INCOME BY ORIGIN				
1 - VOLUNTARY CONTRIBUTIONS RELATED TO PUBLIC DONATIONS	4 070	4 070	64 545	64 545
Volunteering				
Benefits in kind	4 070	4 070	64 545	64 545
Donations in kind				
2 - VOLUNTARY CONTRIBUTIONS NOT RELATED TO PUBLIC DONATIONS				
3 - PUBLIC ASSISTANCE IN KIND	462 314		616 352	
Benefits in kind			0	
Donations in kind	462 314		616 352	
TOTAL	466 384	4 070	680 897	64 545
EXPENSES BY DESTINATION				
1 - VOLUNTARY CONTRIBUTIONS TO SOCIAL MISSIONS	462 314	0	616 352	0
Carried out in France				
Carried out abroad	462 314		616 352	
2 - VOLUNTARY CONTRIBUTIONS TO FUNDRAISING				
3 - VOLUNTARY CONTRIBUTIONS TO OPERATIONS	4 070	4 070	64 545	64 545
TOTAL	466 384	4 070	680 897	64 545

Statement of resource utilization

UTILIZATION/EXPENSE BY DESTINATION	FISCAL YEAR 2023	FISCAL YEAR 2022	RESOURCES BY ORIGIN	FISCAL YEAR 2023	FISCAL YEAR 2022
UTILIZATION FOR THE FISCAL YEAR					
1 - SOCIAL MISSIONS					
1.1 Carried out in France	2 419 239	1 754 977	1 - RESOURCES RELATED TO PUBLIC DONATIONS	3 456 056	2 507 110
- Activities carried out by the organization			1.1 Contributions without consideration	3 370	1 912
- Payments to a central organization or other organization acting in France			1.2 Donations, bequests, and corporate sponsorship	444 038	548 120
			- Mutual donations		
1.2 Carried out abroad			- Bequests, donations, and life insurance	1 115 796	1 957 078
- Activities carried out by the organization	2 419 239	1 754 977	- Corporate sponsorship	1 892 852	
- Payments to a central organization or other organization acting abroad	0		1.3 Other resources related to public donations		
2 - FUNDRAISING EXPENSE					
2.1 Costs of appealing to public donations	770 700	556 578			
2.2 Costs of fundraising from other sources	770 700	556 578			
3 - OPERATING COSTS					
TOTAL EXPENSE	3 456 056	2 507 110	TOTAL RESOURCES	3 456 056	2 507 110
4 - PROVISIONS AND DEPRECIATIONS			2 - REVERSALS OF PROVISIONS AND DEPRECIATIONS		
5 - TRANSFERS TO DEDICATED FUNDS FOR THE YEAR			3 - UTILIZATION OF PREVIOUS DEDICATED FUNDS		
SURPLUS FROM PUBLIC DONATION FOR THE YEAR	0	0	DEFICIT RELATED TO PUBLIC DONATIONS FOR THE YEAR	0	0
TOTAL	3 456 056	2 507 110	TOTAL	3 456 056	2 507 110

Statement of resource utilization

VOLUNTARY IN-KIND CONTRIBUTIONS		FISCAL YEAR 2023	FISCAL YEAR 2022		FISCAL YEAR 2023	FISCAL YEAR 2022
UTILIZATION FOR THE FISCAL YEAR						
1 - VOLUNTARY CONTRIBUTIONS TO SOCIAL MISSIONS		0	0	RESOURCES FOR THE FISCAL YEAR	4 070	64 545
Carried out in France		0	0	1 - VOLUNTARY CONTRIBUTIONS RELATED TO PUBLIC DONATIONS	0	0
Carried out abroad		0	0	Volunteering	4 070	64 545
2 - VOLUNTARY CONTRIBUTIONS TO FUNDRAISING		0	0	Benefits in kind	0	0
3 - VOLUNTARY CONTRIBUTIONS TO OPERATIONS		4 070	64 545	Donations in kind	0	0
TOTAL	TOTAL	4 070	64 545	TOTAL	4 070	64 545

RESOURCES CARRIED FORWARD RELATED TO PUBLIC GENEROSITY AT THE BEGINNING OF THE FISCAL YEAR (EXCLUDING DEDICATED FUNDS) 0 0

(+) Surplus or (-) shortfall in public donations 0

(-) Net Investments and (+) disinvestments related to public donations during the fiscal year 0

RESOURCES CARRIED FORWARD RELATED TO PUBLIC GENEROSITY AT THE END OF THE FISCAL YEAR (EXCLUDING DEDICATED FUNDS) 0 0

1. Social mission (chapter at the beginning of the annex to the annual accounts)

ALIMA is an association "law 1901" created in 2009. The association intervenes in 13 countries in Africa as well as in Ukraine and Haiti.

The association's objective is to provide medical relief in emergency situations and medical disasters with a *modus operandi* based on partnerships with national humanitarian actors and research institutes.

By pooling and capitalizing on their skills, ALIMA and its partners allow access to quality care for the greatest number of beneficiaries and contribute to the improvement of humanitarian medicine practices through the implementation of operational research projects.

ALIMA's *raison d'être* is to save lives and care for the most vulnerable populations, without any identity, religious or political discrimination, through actions based on proximity, innovation and the alliance of organizations and individuals.

2. PUTTING THE PATIENT FIRST

The patient is at the heart of all that we do.

As the field teams are in direct contact with the patients every day, we are obligated to them, and they are the object of our attention, our recognition and our consideration.

The supporting teams around them have a single objective: to create the conditions that enable the front-line staff to care for patients in a quick, efficient and accountable way.

REVOLUTIONIZING HUMANITARIAN MEDICINE

Through medical research and the pursuit of innovation, we contribute to the improvement of medical quality in our projects, and we share our advances with all humanitarian and medical practitioners.

We build scientific evidence, knowledge and operating procedures that allow our medical innovations to be adopted by others, to benefit the greatest number.

The Social Mission of the association is complemented by the values set out in its Charter:

RESPONSIBILITY AND FREEDOM

PLACING TRUST

COLLECTIVE INTELLIGENCE

ENVIRONMENTAL RESPONSIBILITY

3. Statements of resources utilization (CER) and Income statement by origin and destination (CROD)

The association makes a public appeal for generosity and falls within the scope of the provisions of the law of 7 August 1991 and, as such, must produce specific financial statements.

The Annual statements of resources utilization (CER) and Income statement by origin and destination (CROD) have been prepared in accordance with the provisions of regulation no. 2018-06 of December 5, 2018 (as amended) relating to the annual accounts of non-profit private legal entities, and according to the allocation keys and criteria approved by the ALIMA Board of Directors on May 26, 2021.

The two statements present the use of the association's overall resources, thus showing the distribution of these resources between social missions, fundraising expenses and operating expenses. The Annual statement on the use of resources collected from the public also specifically details the use of funds originating solely from public generosity.

The following notes provide the information you need to understand them properly.

It should be noted in advance that the association has set up a cost accounting system with the level of detail necessary and sufficient to reliably construct the Statements of resources utilization (CER) and Income statement by origin and destination (CROD).

4. Income statement by origin and destination (CROD) - Utilization

Social missions

Our Social missions are carried out outside of France, specifically in 13 countries of intervention in Africa, as well as in Ukraine and Haiti, and they are supported by the operational office in Dakar. The missions are detailed at the beginning of the annex to the annual accounts.

Our operations in 10 countries of intervention are included in the Activities carried out by the organization.

In 4 countries (Niger, Mali, Chad, Burkina Faso), these are carried out jointly with our national NGO partners: BEFEN, AMCP, Alerte Santé, Keogo & SOS Médecins. A part of the financial operations (expenses) in these countries transit through the bank accounts of our partners and are integrated in the accounting of ALIMA. For this reason, we find these amounts in the Payments to a central organization or to other organizations acting abroad. ALIMA is accountable to the donors, is the recipient of all funds allocated (revenue) and is fully involved in the design, implementation and accountability of these programs.

Principles for allocating expenditure to the Social missions

The expenses related to social missions correspond to the costs incurred by the association for carrying out its operations.

These expenses include all our costs in the countries where we operate, as well as the costs of our operational, medical and research human resources, fully dedicated to the implementation of our operations from the Dakar operational office.

In accordance with the company's Articles of Association, Charter and Strategic Framework 2022, the Board of Directors considers that our social missions include communication and advocacy initiatives, actions to develop partnerships, and actions linked to our environmental responsibility.

50% of information and communication costs are allocated to social missions, through our operational communication and advocacy activities, 40% of communication costs are allocated to fundraising, and the remainder to day-to-day operations.

Expenses on social missions essentially comprise direct costs (charged as soon as the operation is recorded in the accounts). Some costs are apportioned according to the allocation keys described below. Only costs actually incurred are allocated to the social missions.

To avoid burdening the social missions with financial charges, financial expenses are included under operating expenses, even those directly related to the missions, with the exception of those borne directly by donor financing contracts.

Cost Allocations

The vast majority of costs (over 90%) are directly allocated to one of the items in the Statement of resources utilization based on analytical accounting. These direct costs are thus assigned to the relevant services and activities.

Some costs are allocated according to the following distribution keys:

- By financial weight: To allocate non-salary HR expenses and communication activities.
- By HR: To allocate the operating expenses for the Dakar and Paris offices.
- By number of recruitments: To allocate HR services and recruitment costs.

Fundraising expenses

The expenses for public fundraising include the costs of soliciting donations, all fundraising activities, donation processing fees, dedicated personnel costs, and communication costs related to fundraising. These costs include the costs of the fundraising team based in Paris and Dakar. They also include the costs of our ALIMA USA office, which is dedicated to fundraising and contributes the income collected during the year.

The other fundraising expenses pertain to the Donor Service, with 90% related to seeking grants and other public funds, and 10% to seeking other private funds (Foundations, etc.).

Operating expenses

Operating expenses include the costs of our Paris and Dakar offices, which support the implementation of our operations. They include mainly:

- Management, administrative and financial HR, general services, internal audit, and the part of the HR department not dedicated to the recruitment of expatriates, plus the part of communication HR dedicated to institutions
- Paris and Dakar office expenses, for the part dedicated to the Operations HR
- Transport costs between Paris and Dakar
- IT, communication, training and other services
- Association or membership expenses
- Financial expenses
- Exceptional costs and provisions

Provisions and Depreciation Allocations

Provisions are recorded under the category "provisions allocations." Depreciation allocations related to our mission vehicles are allocated to social missions. All other allocations are assigned to operating expenses.

5. Income statement by origin and destination (CROD) - Resources

Resources Collected from the Public

Funds from public generosity include donations from individuals, businesses, foundations, bequests, donations of securities¹, proceeds from fundraising events, collections from members and major donors campaign committees, and membership dues of the association.

They are distributed in the Income statement by origin and destination as follows:

- Membership fees
- Manual donations from individuals.
- Legacies, donations and life insurance. (none in 2022 or 2023)
- Corporate sponsorships: donations from for-profit legal entities not directly allocated to a specific project.
- Other income.

Income not related to Public donations

This includes :

- Financial contributions: from private donors, foundations, and other non-profit legal entities that directly fund projects or operational and development costs.
- Other miscellaneous income and financial income.

Publics Subsidies & Other Public Assistance

This item includes grants and funds from the European Union, the French government, UN agencies and foreign governmental organizations.

Dedicated funds carried forward for the year

We have no plans to use previous dedicated funds in 2023, as this accounting mechanism does not apply to ALIMA.

6. Statement of resource utilization - Development principles

Except for information specifying resources reported related to non-dedicated and unused public generosity, the information in the Statement of resource utilization strictly corresponds to the information pertaining to public generosity in the Income statement by origin and destination.

¹ No bequests or donations of securities received in 2023.

7. Statement of resource utilization - Public donations allocation

Resources from public and private donors that directly finance projects are entirely allocated to the social missions for the portion of direct costs.

In 2023, these donors financed an average of 7.7% in indirect revenues (7.6% in 2022). These indirect revenues first cover the operating expenses of ALIMA and fundraising costs, which are not covered by public generosity.

Funds from public generosity are allocated 70% to social mission expenditures.

It was decided that fundraising revenues would finance operating expenses at the same rate as administrative costs funded by private and public donors, which was 7.7% in 2023 (7.6% in 2022).

Public generosity covers 22.3% of fundraising costs (22.4% in 2022). The difference is financed by our other income sources, including contributions from donors through their funding of administrative costs. In 2023, ALIMA is still in a phase of ramping up its fundraising efforts and has decided to fund this investment from its own funds rather than from the resources collected.

8. Statement of resource utilization - Carried-forward resources related to undedicated and unused public generosity

As of 01/01/2023, the association did not have carried-forward resources related to public generosity outside of dedicated funds.

Considering the zero surplus of public generosity and the absence of net investments and disinvestments related to public generosity for the year, the balance as of 31/12/2023 of carried-forward resources related to public generosity outside of dedicated funds is zero.

9. Statement of resource utilization - Dedicated Funds Variations Table

The mechanism of dedicated funds does not apply to ALIMA.

FONDS DEDIES LIES A LA GENEROSITE DU PUBLIC	FISCAL YEAR 2023	FISCAL YEAR 2022
DEDICATED FUNDS RELATED TO PUBLIC GENEROSITY AT THE BEGINNING OF THE FISCAL YEAR	0	0
(-) Utilization	0	0
(+) Report	0	0
DEDICATED FUNDS RELATED TO PUBLIC GENEROSITY AT THE END OF THE FISCAL YEAR	0	0

10. Statement of resource utilization and Income statement by origin and destination - Voluntary contributions in kind

They are explained in the Annex to the annual accounts.

11. Statement of resource utilization and Income statement by origin and destination - Statement of changes in equity

See below.

STATEMENT OF CHANGES IN EQUITY

Variation in equity and other retained earnings	At the beginning of the fiscal year		Appropriation of surplus		Increase		Decrease or consumption		At the end of the fiscal year	
	Amount	Including public donations	Amount	Including public donations	Amount	Including public donations	Amount	Including public donations	Amount	Including public donations
Equity without right of recovery	-	-	-	-	-	-	-	-	-	-
Equity with right of recovery	-	-	-	-	-	-	-	-	-	-
Revaluation differences	-	-	-	-	-	-	-	-	-	-
Reserves	1 790 565	-	638 503	-	-	-	-	-	1 152 062	-
Carried forward	-	-	-	-	-	-	-	-	-	-
Surplus or deficit of the year	638 503	-	638 503	-	900 072	-	-	-	900 072	-
Consumable allocations	-	-	-	-	-	-	-	-	-	-
Investment grants	-	-	-	-	-	-	-	-	-	-
Regulated provisions	-	-	-	-	-	-	-	-	-	-
Sub-total equity	1 152 062	-	-	-	900 072	-	-	-	2 052 134	-
Associative shares	2 000 000	-	-	-	-	-	-	-	2 000 000	-
Sub-Total Other equity	2 000 000	-	-	-	-	-	-	-	2 000 000	-
TOTAL	3 152 062	-	-	-	900 072	-	-	-	4 052 134	-

**SEPARATE STATEMENT OF BENEFITS AND RESOURCES
FROM ABROAD FOR THE YEAR 2023**

SUMMARY VERSION *

Donors country	Total amount (in €) of benefits and resources
Germany	1 500
Belgium	13 890
BURKINA FASO	7 789
CAMEROON	329
CANADA	1 463 414
Spain	1 084
Ethiopia	99 361
GUINEA	10 865
Italy	1 500
JAPAN	157 000
MALI	20 679
Mauritania	187 135
MAURITANIE	32 638
NIGER	113 264
CAR	5 033
DRC	40 531
REPUBLIQUE CENTRAFRICAINE	11 678
REPUBLIQUE DEMOCRATIQUE DU CONGO	240
SENEGAL	1 677
Sudan	34 350
SWITZERLAND	51 043
CHAD	54 303
European Union	28 336 825
UK	653 219
USA	38 261 134

* The detailed version of the separate statement of benefits and resources from abroad that the association is required to prepare under Article 4-2 of Law No. 87-571 of July 23, 1987, on the development of philanthropy, is made available to the public at the association's headquarters under the following conditions: upon request to the Managing Director.