

SIF in 2023

€ **Timillion**of new income in 2023

62% private donations
38% public donations

MOROCCO TUNISIA

FRANCE



PALESTINE

SENEGAL MALI
BURKINA
FASO
NIGERIA



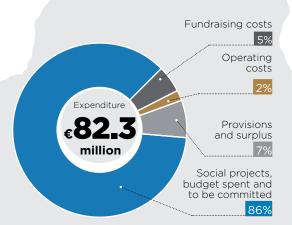
SOMALIA KENYA

IRAK

94,026 private donors 1,076 staff members 604 volunteers

beneficiaries

22 countries1.3 million





CONTENTS







carbon footprint

916 tons/year of CO₂ eq in France

	President's Report	3
	Activity Report	5
ŀ	International Projects	7
ŀ	France Social Mission	21
	Advocacy	27
	Financial Report	3
	Outlook and Forecast	4
	Acknowledgements	4
	About Us	4
•	SIF Governance	4!
	Institutional Relations	48



PRESIDENT'S REPORT

31st Ordinary General Assembly, 22/06/2024



Rachid Lahlou Founding President

2023 was an unprecedented year for emergencies, conflicts and other disasters.

have the honour and pleasure of sharing this 2023 report with you, despite the fact that 2023 was yet another year in which the situation in France and many other regions of the world gave great cause for alarm. Although our vital private donations and institutional funding enabled SIF to help even more people in need, we remain only too well aware of all that is still to be done.

An unprecedented global situation

For all humanitarian organisations, and SIF in particular, 2023 was an unprecedented year for emergencies, conflicts and other disasters. In our 32 years of experience, we have rarely - if ever - encountered such an accumulation of crises in a single year.

These included major earthquakes in Syria, Turkey, and Morocco, deadly floods in Libya, plus the conflict currently affecting the Palestinian people in Gaza with its dire humanitarian consequences and for which there is no end in sight. And not forgetting either "the forgotten crises" that fall below the media's radar, but which continue to impact the entire populations of Yemen, Sudan, Lebanon, Chad, Iraq, Somalia and Madagascar, or those linked to climate change and which cause mass population displacements as a last chance for survival... An extremely challenging situation for all of the children, women and men who are affected.

As we saw last year, France remains amid a social, economic, climate and energy crisis, one of the most devastating impacts of which is inflation. It is pushing millions of our fellow citizens even deeper in poverty. At the same time, the national wealth being produced is growing, which can only raise questions given that "one French person in three is not always able to obtain enough healthy food to eat three meals a day".

This means that people's access to their universally recognised basic rights is not being assured resulting in food insecurity, lack of drinking water, no access to education, etc. There is sometimes a baffling mismatch between the severity of this situation and the commitments of countries such as France. In 2023, the United Nations held its second Water Conference, 46 years after the first, whereas half of the world's population could face water shortages within the next 20 years². This conference was, of course, most welcome but it should not remain an isolated event

On this, as on many other issues, international efforts must produce joint, coordinated, and sustained commitments, which are then upheld.

¹¹⁷e Baromètre Ipsos / Secours Populaire : privations et peur du lendemain.

² UN-Water 2020.



A need to coordinate efforts

SIF, who believes in knowledge and experience sharing, pooling initiatives, has remained actively involved in the work carried out by the platforms, groups and other networks to which we belong.

We have again taken part in joint campaigns, including Coordination SUD's campaigns to ensure specific measures are revised to enable us to fulfil our social mandates without discriminating against beneficiaries. In October 2023, we co-signed a letter to the French Ministry for Europe and Foreign Affairs to stress our utmost concern with, and the extremely urgent nature of, the humanitarian situation in Gaza, which is endangering the lives of tens of thousands of civilians.

We are also one of the 14 organisations who, with Coordination SUD, called on the French government in November 2023 to commit to efforts to protect civilians and establish a lasting ceasefire in Gaza.

Heavily involved in climate issues, we participated in the most recent COP (UN Climate Change Conference). We also launched our major advocacy campaign, *S.Eau.S!* Des engagements, pas des abonnés absents, ahead of the UN Water Conference in order to spur the highest level of the French government to take action on these key issues.

We are also continuing to keep a close eye on the resources allocated by the French government to financially support humanitarian organisations with their programmes around the world, including in France. And, of course, we will urge governments to guarantee that humanitarian aid be provided solely based on needs, as set out in the principle of impartiality, and is in no way linked to any political or security agenda. We deplore the impact that the breakdown in the relationship between France and certain governments in the Sahel has had on the delivery of aid to the most vulnerable. SIF have nevertheless been able to continue with our programmes in this region thanks to the generosity of our private donors.

It is to be noted that SIF has become an official partner of UNESCO, having received consultative status. We were granted our accreditation following a process that started with the nomination of our project on the Talibés at the Paris Peace Forum. We have also been awarded special consultative status with the UN Economic and Social Council (ECOSOC).

Renewed governance

For 2023, which was yet another extraordinary year, we would like to sincerely thank our beneficiaries, donors, partners, volunteers and staff for their commitment to implementing our projects, with both solidarity and respect for human dignity.

To help build a more caring and just world where the basic needs of the most vulnerable people are met, we at SIF must continue our efforts by focusing more than ever on our three pillars: human development, living well together, and respect for the environment.

ACTIVITY REPORT



Mahieddine Khelladi Executive Director

2023 was an important year for SIF, both in terms of private donations and institutional funding.

ur programmes and projects were boosted by a substantial increase in private and institutional funding. There were also a number of challenges we had to overcome, including disasters and humanitarian crises that occurred simultaneously.

Our humanitarian and social projects

Following the massive earthquake that hit Turkey and Syria in February, our teams quickly mobilised in both countries. I visited Turkey to see the operations being carried out in June.

We then encountered a second wave of humanitarian emergencies in September with the powerful earthquake in the south of Morocco and the floods caused by storm Daniel in Libya, where I immediately went for an assessment. Following this, we were confronted with the dramatic situation in Palestine. where our teams in Gaza were blocked then moved south in an extremely unsafe environment. At the end of December, I was involved in setting up a humanitarian system with our partners to deliver aid to Gaza. The situation was also serious in Sudan, where our teams were blocked before being expatriated. We provided emergency assistance for Sudanese refugees in Chad and Ethiopia but, as Sudan has the greatest number of displaced persons in the world, we hope to be able to soon resume our activities inside the country itself.

2023 also had its share of climate change-related droughts, floods and cyclones, which affected a number of the countries in which we work, including Pakistan where I met our teams in February. In January, I also participated in the distribution campaigns we ran with two local organisations in Ukraine, and attended the launch of a project co-financed by the AFD³ in Lebanon.

After several years on stand-by, we were able to resume our activities in Chad, and we are also now officially registered in Indonesia.

In France, we successfully relaunched our Tables du Ramadan campaign and distributed even more food parcels, including in Lyon, where our activities have been revitalised.

Unfortunately, we received confirmation in 2023 that our emergency accommodation centre⁴ would not be reopening, even though all solidarity organisations have seen an increase in the need for accommodation of this type.

In addition to our advocacy campaign S.Eau.S! Des engagements, pas des abonnés absents and our advocacy work at the UN Water Conference mentioned by our President, we also took part in the European Humanitarian Forum and gave a speech to the French National Assembly on the rights of the child in crisis situations.



The Generosity of our donors

SIF was able to count on the generosity of our private and institutional donors in 2023, receiving a substantial increase in funding, which we hope will be long-term. In addition to its usual activities, our Communication and Development department organised an innovative event entitled the Humanitarian Village, held at the Arab World Institute in Paris at the end of the year. They also developed an institutional campaign that was broadcast on the French TV channel TF1, and held a first-ever webinar for our donors on tax relief

Environmental challenges

Led by our Green Team⁵, SIF continued our efforts to embed our environmental approach, producing a policy that has been approved by our management board, as well as action plans for field offices and head office.

We also continued with our internal awareness-raising sessions ('The climate mural') and we have adopted the ICRC⁶ Climate and Environment Charter.

We have begun the process of assessing our carbon footprint to monitor our commitment to reducing our emissions by 50% by 2030⁷ and we attended COP28 in Dubai.

Organisational challenges

The SIF organisational framework is constantly being adapted to take changes in our commitments and experience into account to ensure that our various activities are organised efficiently. We have made good progress on our two key projects: our Management System containing our processes, procedures and operating methods, which has been bolstered by the expansion of our internal control team; and our integrated management software package, the international accounting component of which has been up and running since October after a training seminar for our field office administrative and accounting coordinators was held in July.

The executive board has maintained a good relationship with the SEC⁸, whose members were replaced at the end of the year. We have also ensured that we continue to satisfactorily integrate people with disabilities and maintain a high score on the legal Gender Equality Index (89/100), thereby demonstrating our commitment to pursuing a policy of inclusiveness. As part of our work towards continuous improvement, we continue to review our management charter and regularly discuss good practices with our managers. Our management charter, which previously only applied to France, was presented to our field office managers at the end of 2023, and will be apply to all field offices from 1st January 2024.

Through our staff, which includes our employees in France and abroad and all of our volunteers, SIF successfully achieved our 2023 objectives. We would like to sincerely thank all of you for your professionalism and commitment. We would also like to thank our active donors, who have remained at our side, responding to our appeals for donations.

⁵ An international multi-disciplinary team set up to roll-out the SIF environmental policy.

⁶ International Committee of the Red Cross.

⁷ Declaration of Commitment published by the REH (Réseau Environnement Humanitaire) of which SIF is a signatory.

⁸ Social and Economic Committee comprising elected members of staff.



INTERNATIONAL PROJECTS





INTERNATIONAL PROJECTS

Our International Operations and Programmes
Department (DPOI) has been overseeing SIF's
activities abroad for over 30 years. In coordination with
our local and international partners in Africa, the Middle
East, Asia, Europe and the Caribbean, SIF provides
support to people affected by disasters (climate-related,
earthquakes, flooding, etc.) or conflict. SIF's aim is
therefore to ease people's suffering, both in emergencies
and as part of a longer-term approach, to enable them to
rebuild their lives sustainably and with dignity.

The areas in which we work are as follows:

- > Shelter and accommodation for vulnerable people by building and rehabilitating shelters, schools, community infrastructure, housing, healthcare facilities, etc.
- Food security and livelihoods for people affected by the recent increase in food crises by providing food parcels, supporting training, developing incomegenerating activities, etc.
- Water, sanitation and hygiene (WASH) (human rights recognised by the UN General Assembly) via boreholes, sanitation facilities, hygiene promotion activities, provision of water storage facilities, etc.
- > Education and child welfare (using the CRBA⁹), in particular the right to decent education and to protection from violence, through programmes to support the most vulnerable children (including children, young orphans and talibés), by supporting educational activities, providing psycho-social support, rehabilitating schools, etc.



€16.2 million



€15.7 million

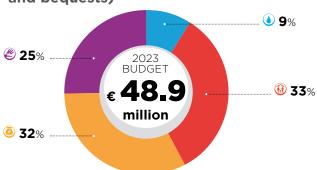


€4.8 million



€12 million

Other €0.2 million (Waqf endowments and bequests)





Field office opened in 2022 Budget: €1,454 K Including 4% institutional funding Team of 5 expatriates and 25 local staff

Project themes:







The humanitarian situation in Burkina Faso has been of great concern for several years now, due mainly to the country's ongoing insecurity, mass population displacement and difficulties accessing basic services. SIF has been working to provide support to the communities affected by this situation since 2021. In 2023, we implemented a range of water, child welfare and food security projects.

As part of the water-related projects, measures were introduced to ensure 19,357 people in the target communities were provided with access to sufficient quantities of safe drinking water. In partnership with Burkina Faso's Ministry of Health and the Islamic

Development Bank, SIF also carried out cataract awareness-raising sessions and consultations with 21,738 people and operated on 4,008 patients.



AFDICA



Field office opened in 2012 Budget: €2,222 K Including 12% institutional funding Team of 3 expatriates and 57 local staff

Project themes:







Somalia has been affected by a succession of severe humanitarian crises over recent years, including drought, conflict, insecurity, and extreme poverty, etc. Following a period of drought, heavy flooding forced 1.2 million people in Somalia out of their homes¹⁰

In Kenya, droughts have led to a conflict over limited resources. It is also estimated that 4.4 million people are living in food insecurity and 4.1 million are without daily access to water¹¹

In 2023, SIF implemented a sponsorship programme, which helped 1,050 children, and distributed food aid to 13,600 people during Ramadan and Eid al Adha.

Using a multi-sector approach, we also continued our food security and livelihoods project, which provided support to 6,159 people.



O Somalia Situation Report, 26 December 2023, Relief Web - https://reliefweb.int/report/somalia/somalia-situation-report-26-dec-2023

¹¹ Kenya, Southern and Eastern Africa, OCHA https://www.unocha.org/kenya



Field office opened in 2009 Budget: €2,080 K 100% private SIF funding Team of **4** expatriates and 78 local staff

Project themes:







Ranked 17th in the 2023 World Risk Report (WRR)¹² index of countries with the highest disaster risk or most vulnerable to extreme natural phenomena, Madagascar was hit by cyclone Freddy at the beginning of 2023. There are also around 2.2 million people in acute food insecurity in the country¹³. In Morombe, Tanarive and Ampanihy, the areas in which we work, SIF carried out projects to build the capacities of 29,676 people to improve both their food security and their resilience to recurring crises.

In addition, 11,736 people gained access to drinking water and attended awareness-raising sessions on good hygiene practices.

As part of a campaign to improve access to quality learning opportunities, we supported 1,191 children and young learners from Koranic schools



A EDIO A



Field office opened in 2013 Budget: €3,594 K including 41% institutional funding Team of 4 expatriates and 34 local staff

Project themes:





2023 saw the security situation in Mali deteriorate, first in the north, and then in the centre and south of the country. This had significant repercussions for the people of Mali, and resulted in 5.7 million people requiring multi-sector emergency assistance¹⁴.

SIF has been implementing projects in Mali since 2013. In 2023, priority was given to food security, drinking water and education projects, and we also provided support to internally displaced people. A total of 4,624 children and young orphans received a monthly grant to cover the cost of their school fees and living expenses.

For Eid Al Adha, food aid was provided to 92,663 people to help improve their food security.



¹² World Risk Report 2023. Bündnis Entwicklung Hilft, Ruhr University Bochum - Institute for International Law of Peace and Conflict 2023. - https://weltrisikobericht.de/en.
¹³ Madagascar Information Sheet. European Civil Protection and Humanitarian Aid Operations-European Commission. - https://civil-protection-humanitarian-aid.ec.europa.eu/where/africa/

¹³ Madagascar Information Sheet. European Civil Protection and Humanitarian Aid Operations-European Commission. - https://civil-protection-humanitarian-aid.ec.europa.eu/where/africa/madagascar_en.

¹⁴ Humanitarian Bulletin (September-October 2023): Mali. OCHA. https://www.unocha.org/publications/report/mali/mali-bulletin-humanitarier-septembre-octobre-2023.



Field office opened in 2017 Budget: €779 K including 1% institutional funding Team of 4 expatriates and 20 local staff

Project themes:





Nigeria is suffering from a major water and sanitation crisis. According to the World Bank, 70 million Nigerians lack access to daily drinking water and 114 million have no basic sanitation facilities. With the country entering its 13th year of conflict, the humanitarian crisis has been exacerbated by severe flooding that has forced more than 2 million people from their homes¹⁵. SIF has continued with our water supply and hygiene practice awareness-raising projects in the state of Borno, which have helped 12.154 households.

We also provided support to 8,855 people from these households by distributing food parcels during the month of Ramadan and for Eid al Adha. The aim is to carry these projects over into 2024 and to develop further programmes to improve resilience and build lasting peace.





Field office opened in 2008 Budget: €3,482 K including 25% institutional funding Team of **6** expatriates and **98** local staff

Project themes:







The World Bank has deemed Senegal to be one of the most stable countries. in Africa¹⁶. Nevertheless, there remain. significant challenges to be addressed to meet people's basic needs due notably to Senegal's population growth and ongoing development, which are placing increasing pressure on resources.

SIF has continued our projects to improve the resilience of our target communities in areas facing food and economic-related risk.

16,860 people have been provided with food and support through our social safety net activities. At least 6,000 people from 12 villages now have

access to water, and 250 households have been issued with hygiene kits. We also provided support to 3,921 children and young people and 1,165 legal guardians in the Dakar and Kaffrine regions.



¹⁵ Nigeria Situation Report, OCHA - https://reports.unocha.org/en/country/nigeria/

¹⁶ Senegal: Overview. The World Bank in Senegal - The World Bank. https://www.worldbank.org/en/country/senegal/overview.

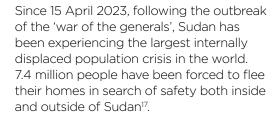


Field office opened in 2020 Budget: €534 K 100% private donor funding Projects implemented through partners

Project themes:







Before this crisis. SIF had launched a school canteen project in 4 schools on the outskirts of Khartoum to help 3,000 children.

The outbreak of conflict meant that the project unfortunately had to be suspended for security reasons. However, since 23 May 2023, SIF has been working in Gondar in Ethiopia, a region that

borders Sudan and that has seen an influx of Sudanese refugees.

SIF has provided multi-sector aid to 15.947 refugees, including food aid, hygiene kits, and drinking water delivered by tanker truck.





Field office opened in 2013 Budget: €761 K including 13% institutional funding Team of **2** expatriates and **13** local staff

Thématiques d'intervention :







SIF reopened our Chad field office at the end of 2022, since then we have been carrying out emergency humanitarian and development campaigns. The projects implemented mainly focus on food security, access to drinking water and education. We also provided an emergency response to the floods that affected N'Diamena at the beginning of the year, distributing food kits to 200 households and providing awareness-raising on good hygiene and sanitation practices to 1,600 people. Under our Tabaski¹⁸ project, 7,440 households received meat parcels to help diversify their diet.

In partnership with Humanity and Inclusion (H&I), support was provided to 6 Koranic schools¹⁹ in the Lake Chad region to integrate secular lessons into the curriculum of 645 children and young talibés²⁰. See the following page for information on the aid provided to refugees from Sudan.



¹⁷ Sudan, Southern and Eastern Africa, OCHA - https://www.unocha.org/sudan

¹⁸ The name given to Eid-al-Adha in Africa. - Larousse. https://www.larousse.fr/dictionnaires/francais/Tabaski

¹⁹ Koranic schools provide young children, from the age of five and regardless of their social origin, with an education based on memorising suras from the Koran. - L'école coranique, d'hier à aujourd'hui. - https://amidache.tripod.com

²⁰ In Africa, the name given to a student at a Koranic school. - Larousse. https://www.larousse.fr/dictionnaires/francais/talibé https://reliefweb.int/report/burkina-faso/matrice-de-suivi-des-deplacements-dtm-sahel-central-liptako-gourma-tableau-de-bord-37-may-2023.

Focus on sub-Saharan Africa

Projects to support refugees and internally displaced people

The Sahel region is suffering from conflicts and political instability, as well as from major climate and economic upheavals, which are leading to large-scale population movements.

The displaced people of the Sahel are often forced to leave their region of origin due to armed conflict. drought, desertification, and poverty.

And this creates complex humanitarian situations. In May 2023, there were 2,863,479 people, i.e. 2,617,185 internally displaced people (IDP) (91%) and 246.294 refugees (9%)²¹, displaced in Burkina Faso, Mali, Niger and Mauritania.

To help meet these people's needs, SIF implemented an emergency response programme in Mali, distributing 617 hygiene kits and shelters.

We also carried out a project in Burkina Faso to increase the resilience of internally displaced people by improving the food security of 1,147 people.



Finally, SIF deployed an emergency team to Chad to support 2.500 families who had fled from Sudan. providing around 12,500 people with food kits and hygiene kits in coordination with UNHCR and CNARR²².

²¹ Situation in Sahel Central & Liptako Gourma - DTM Monthly Dashboard #37, May 2023, - ReliefWeb. ²² CNARR: Commission Nationale d'Accueil de Réinsertion des Réfugiés et des Rapatriés.

Key figures

- 10,554 people supported by SIF in Burkina Faso
- people supported by SIF in Chad

people supported by SIF in Mali

SAWADOGO Alizéta

a member of the IDP community living in Toudoubwéogo.

66 It is thanks to the financial support I have received from SIF that I have been able to open my shop. I have developed my business and have also started to sell ready-to-wear clothes. This was exactly the helping hand I needed to give it fresh impetus. I am now successfully managing my business and am happy with what I am doing, unlike the period before I received support from SIF. 9 9



Field office opened in 2018 Budget: €112 K 100% private donor funding Projects implemented through partners

Project themes:



Due to its geographical location. Indonesia is frequently exposed to natural disasters and their related risks (tsunamis, landslides, floods, etc.). These phenomena pose a constant threat to the security and wellbeing of the population.

In 2023. SIF opened a representative office in Indonesia to enable us to take rapid action in the event of a humanitarian emergency, help reduce the risk of disaster, and increase the resilience of the communities affected, etc.

Also in 2023, working through our local partner, YKMI, SIF provided food aid to 2,000 families during Ramadan, and to 1,500 families during Eid Al Adha,

predominantly in Aceh province. Over the coming year. SIF will continue to contribute to the national campaign to tackle extreme poverty in the country.





Field office opened in 2016 Budget: €829 K 100% private donor funding Team of **1** expatriate and **9** local staff

Project themes:





Five years after the end of military operations in Iraq, the humanitarian situation remains fragile, with 2.5 million Iragis still requiring aid to meet their basic needs²³. Consequently, in 2023, SIF focused our efforts on supporting livelihoods. With the help of local farmers and small businesses, we provided food aid to 1,245 families during Ramadan, and distributed meat parcels to 1.346 families for Eid al. Adha.

In addition, the small business owners received business management training and financial support.

SIF also supported 300 children and their families by providing grants, school supplies, psycho-social support, child protection training sessions and recreational activities. A further 50 families were provided with training and support to start their own small businesses.



²³ Iraq Humanitarian Transition Overview 2023, Situation Report, Reliefweb - https://reliefweb.int/report/iraq/iraq-humanitarian-transition-overview-2023-february-2023-enarku



Field office opened in **2012** Budget: **€1,870 K** including **24%** institutional funding Team of **4** expatriates and **15** local staff

Project themes:



The continuing crisis in Lebanon has pushed scores of Lebanese people into poverty and exacerbated the situation of many of the refugees living in the country. According to the European Commission, more than 10% of the 1.2 million schoolage children in Lebanon do not attend school, predominantly due to economic vulnerabilities²⁴.

In 2023, as part of our sponsorship project, 250 children were provided with a grant to foster access to education. At the same time, food aid was distributed to 1,793 people during Ramadan and Eid al Adha.

SIF. supported by AFD. also launched a project in 2023 to promote the

empowerment of 540 young women by improving their employment prospects through support and training on creating income-generating activities and on putting recovery plans in place for small, medium and large enterprises.





Field office opened in 2019 Budget: **€1,616K** including 1% institutional funding Projects implemented by partners and a team of **2** expatriates

Project themes:







In September 2023, Morocco was hit by the strongest earthquake in decades. SIF and our local partner, SANAD, immediately took action to assist the people living in the hard-to-reach areas of Al Haouz and Taroudant. 20,000 people received food parcels, shelter equipment, hygiene kits and kitchen utensils.

In addition, SIF and our local partner provided 198 mobile-homes (with toilets) to the families affected.

Our child orphan sponsorship programme also enabled 200 orphans to attend school. At the same time, 1,200 families received food aid during Ramadan and a further 1,000 received meat parcels during Eid al Adha.



²⁴ Lebanon, European Civil Protection and Humanitarian Aid Operations - https://civil-protection-humanitarian-aid.ec.europa.eu/where/middle-east-and-northern-africa/lebanon_fr



Field office opened in 2008 Budget: €4,970 K including 38% institutional funding Team of 2 expatriates and 358 local staff

Project themes:









Pakistan has faced a number of shocks over recent years, plunging millions of people into extreme poverty, 10.5 million of whom are also food insecure²⁵. In 2023, SIF carried out a range of projects to meet the multiple needs of the communities affected by the floods of 2022 and 2023. In rural areas, SIF facilitated access to water and education, particularly for girls, through educational support and awareness-raising campaigns. In addition, 683 children and their families received a grant and psycho-social support to improve their well-being. SIF continued to take action to promote livelihoods. especially for women and Afghan refugees.

We also launched three new projects to improve disaster response and improve communities' resilience to climate change.





Field office opened in 2008 Budget: **€2,773** K including 14% institutional funding Team of 1 expatriate and 42 local staff

Project themes:









SIF has been working in Palestine for more than 15 years. This year, we focused our efforts on food security and child protection. We provided food aid to 2.530 families for Ramadan and 5,209 families for Eid al Adha. In addition, 5,209 sponsored children and their families received monthly grants.

SIF conducted rehabilitation and water supply projects and we continued to promote sustainable agriculture.

As a result of the military operations in the Gaza Strip, we suspended our development projects to respond to the growing humanitarian emergency.

We were able to provide assistance to 25,450 people. Despite the deteriorating situation in the West Bank, SIF continued to implement our projects in 2023.



²⁵ World Food Programme Pakistan Floods Situation Report, ReliefWeb https://reliefweb.int/report/pakistan/wfp-pakistan-floods-situation-report-september-2023



Field office opened in 2008 Budget: **€20,300 K** including 98% institutional funding Team of **9** expatriates and **122** local staff

Project themes:









At the beginning of 2023, Syria was hit by a huge earthquake, which considerably exacerbated the vulnerability of the Syrian people, already suffering from the impact of 13 years of conflict. According to the United Nations, 9 million people were affected by the earthquake, including 4.2 million in Aleppo and 3.7 million in Idlib²⁶.

In response, SIF is now working in 9 of the country's 14 governorates, and we have been working with UN agencies to conduct multi-sector projects to provide assistance to the most vulnerable communities.

SIF's projects helped 1,240,328 indirect beneficiaries in 2023, compared to 260,000 in 2022, i.e. an increase of 377% in 1 year (see the Focus on Syria section).





Field office opened in 2019 Budget: €507 K 100% private donor funding Team of 2 expatriates and 20 local staff

Project themes:



After 8 years of conflict, Yemen continues to struggle with one of the worst humanitarian crises in the world. The people of Yemen continue to suffer from the combined effects of the armed conflict and the economic crisis. According to the United Nations, there are 21.6 million people in need, and 4.5 million internally displaced people²⁷. At the same time, the humanitarian situation is deteriorating. exacerbated by soaring food prices.

To assist the people of Yemen, SIF ran food parcel distribution campaigns during both Ramadan and Eid al Adha, which benefited 3.061 and 5.690 people respectively.



²⁶ Syrian Arab Republic, Middle East and North Africa, OCHA - https://www.unocha.org/syrian-arab-republic ²⁷ Yemen Situation Report, OCHA - https://reports.unocha.org/en/country/yemen/



Field office opened in 2022 Budget: €267 K 100% private donor funding Projects implemented by partners

Project themes:





In the small hours of 6th February 2023. two high-magnitude tremors hit the Kahramanmaraş region in southern Turkey that triggered a series of massive earthquakes. More than 45,000 people died, 3.3 million were internally displaced and 2.3 million were left homeless²⁸. In the first weeks after the earthquakes. SIF provided support to the vulnerable people of the Kahramanmaraş and Gaziantep regions through a project to distribute staple products (hygiene kits) and foodstuffs to 11,305 people.

For Ramadan, SIF ran a food and clothes distribution campaign, providing assistance to 700 families in regions in southern Turkey. We also distributed meat parcels to 2,660 families during Eid al Adha.





28 Syria and Turkey Earthquakes Situation Report, 8 March 2023, Reliefweb - https://reliefweb.int/report/syrian-arab-republic/syriaturkey-earthquakes-situation-report-7-march-8-2023.

Focus on Syria

A multi-sector rehabilitation response to the devastating earthquakes of February 2023

During the night of 5th to 6th February 2023, a devastating earthquake hit the north of Syria and south-east Turkey. This disaster of unprecedented magnitude killed 50,000 people, led to mass population displacement and destroyed infrastructure. With our UN partners, SIF implemented multi-sector projects in Syria during the emergency and post-emergency phases. Having worked in Syria since 2008, we first assisted those affected in Aleppo, Lattakia, Tartous, Jableh, and Qerdaha. We distributed 1,700 emergency kits, including mattresses, in Aleppo and Tartous, and delivered food aid to more than 4,100 people in Lattakia. We then adapted our projects for the post-emergency phase to address the infrastructure and basic service needs of the people affected and enable them to gradually resume a normal life.

These SIF projects involved rehabilitating 233 houses damaged in the earthquake. 295 families in the governorates of Lattakia, Homs and Aleppo. We also worked to repair water supply infrastructure, hospitals, healthcare centres and schools. In conjunction with other organisations, SIF rehabilitated the cracked Maskana irrigation canal in the governorate of Aleppo, a canal used by more than 14.000 farmers.



SIF also rehabilitated a school and a healthcare centre in the Sheikh Magsoud region of Aleppo governorate. This project was aligned with the Sustainable Development Goals and reflects our commitment to implementing long-term sustainable solutions and positive change for local communities.

Key figures

- 297 shelter kits and hygiene kits (1,812 people)
- 233 houses rehabilitated (295 families and 1,251 people)
- **buildings rehabilitated** (60 families and 298 people)
- 5.6 KM of irrigation channels rehabilitated (18,808 beneficiaries)
- 3.518 NFI²⁹ and hygiene kits (819 families and 3,518 beneficiaries)
- direct beneficiaries of SIF aid (people supported by

Najeeb Kabbani,

Financial and Administrative Assistant at the Sheikh Magsoud Clinic in the suburbs of Aleppo:

The SIF teams have changed our lives. They repaired the tiles, the drains and the gutters, which improved the state of the clinic and means that our patients are now able to receive better treatment [...]. > >

PROJECTS FOR SPECIFIC COMMITMENTS

Budgets and project themes

Sponsorship projects



20,908 children supported by the sponsorship programme



10,839 orphans via individual sponsorship

10,069 via participatory sponsorship**



Iraq, Kenya/Somalia, Lebanon, Madagascar, Mali, Pakistan, Palestine, Senegal, Morocco. €4.751 K

Ramadan



vulnerable children



Burkina Faso, Indonesia, Iraq*, Kenya/Somalia, Lebanon, Madagascar, Mali, Nigeria, Pakistan*, Palestine*, Senegal*, Turkey, Chad, Tunisia, Yemen...



€2,659 K





Eid Al Adha



320,401 meat parcel beneficiaries

7,092

Gifts given to vulnerable children



Burkina Faso, Indonesia, Iraq*, Kenya/Somalia, Lebanon, Madagascar, Mali, Nigeria, Pakistan*, Palestine*, Senegal*, Turkey, Chad, Tunisia, Yemen...









^(°) Countries in which we distributed gifts for Eid, as well as food parcels. (**) Grants for orphans and community activities



FRANCE SOCIAL MISSION





FRANCE SOCIAL MISSION

SIF's France Social Mission teams work to tackle insecurity and exclusion. The main groups targeted by SIF's support services, assistance and activities are people in precarious situations, families with or without children, the homeless (often single, and increasingly younger, men) and socially isolated women.

These services include outreach, emergency assistance, social, socio-cultural and integration support.

Following initial emergency and stabilisation work, SIF provides integration support through accommodation and housing, as well as through employment and the solidarity economy.

To achieve this, SIF focuses on three areas:

- Social emergency
- Socio-economic support
- Professional integration and the solidarity economy (under development).





Social patrols

homeless patrols

Shelter (MAB)

overnight stays for homeless women

Day centre (CAJ)

services provided to homeless people

Address service

people provided with a mailing address

Tables du Ramadan visits

meals served

Epi'Sol

families in difficulty supported

91 ESSONNE

The Massy Women's Shelter (MAB)

Every night between 17:00 and 09:00, the MAB provides accommodation to 24 women referred by the SIAO³⁰ and hosts them for one week on a renewable basis. Over the course of 2023, we provided 197 women with accommodation, meals and bathroom facilities, etc. for a total of 8.760 overnight stays. With financial support from DDETS 91³¹, we were able to extend our opening hours during winter to provide the women with shelter 24 hours a day.

Temporary Accommodation/Housing Service

In 2023, this service housed 2 women in Evry, reserved for people leaving emergency housing. They were provided with support to help them find housing solutions.

The Massy Day Care Centre (CAJ)

The Massy CAJ provides a range of services for the homeless: meals, snacks, showers, laundry facilities, and hygiene kits.

In 2023, we provided 308 people, including 174 new beneficiaries, with 7,781 meals, 1,335 laundry services and 2.470 showers.

A social worker provided support to each beneficiary to help them claim or re-claim their benefits, including state medical aid (AME), top-up health insurance (CSS), and earned income support (RSA), etc.

Address Service

In 2023, this service enabled 518 people of no fixed address (including 116 new beneficiaries) to receive their mail, with a total of 5,640 letters being received by SIF.



42% of our address service beneficiaries were being housed by a third party, 32% were homeless or living in squats, 15% were living in social housing with no postal service, and 11% were in other types of housing situations.

The social worker was able to support 348 of these people, helping them to complete their benefit claims (CMU, AME, etc.).

Cultural and Recreational Activities

SIF further supports the people that use our services by offering them the opportunity to take part in cultural and recreational projects and workshops to boost social inclusion. We conducted 25 sociolinguistic workshops and also planted a shared garden as part of World Environment Day. We held a celebratory meal for 99 beneficiaries in April 2023. and a summer barbecue where 96 beneficiaries were able to pass a few enjoyable hours together and forge social ties.

In addition, we arranged a daytrip to the beach for 42 persons.

Service Intégré d'Accueil et d'Orientation (SIAO) (Integrated Reception and Referral Service).
 Direction Départementale de l'Emploi, du Travail et des Solidarités de l'Essonne (DDETS 91) (Essonne Departmental Directorate for Employment, Work and Solidarity).

93 SEINE-SAINT-DENIS

The solidarity grocery shop - Epi'Sol

Our solidarity grocery shop, Epi'Sol, enables beneficiaries to buy food and hygiene products at a price equivalent to 30% of their retail value. In 2023, 95 households used this shop and worked with a social worker to set up and implement their individual plans.

A range of workshops were organised, on food organic products, and on boosting self-esteem, a on making your own laundry detergent, and sessions on reducing the use of plastics. These activities assisted nearly 249 people, helping them resolve problems such as repaying debts and paying their bills.

Social patrols

Since 2009, we have been going out on regular social patrols and meeting vulnerable people living on the street in Seine-Saint-Denis. In 2023, our teams conducted 110 social patrols, meeting and providing quidance to hundreds of beneficiaries.

In 2023, we distributed 656 food kits, 85 hygiene kits, 76 winter kits, as well as 130 duvets and 80 sandwiches. We provided a total of 5,745 meals and, in partnership with DRIHL 93, we reinforced our patrols by extending the patrol times and distributing additional kits, especially meals, during the coldest and hottest periods of the year.

Emergency and one-off food parcels

In partnership with Saint-Denis CCAS³², we distributed a total of 50 emergency food parcels and 68 one-off parcels to families in difficulty.

The Livry-Gargan shelter

The SIF-managed Livry-Gargan shelter hosted 15 women over the Cold Weather Plan period, providing them with meals, bedding and social support, etc.

Solidarity dinners

Solidarity dinners were distributed three times a week for 5 months, with 1.363 meals provided to socially isolated people in 2023.

Counselling centre

Each week. SIF runs a walk-in counselling centre that is open to everyone living in the department of Seine-Saint-Denis. Around 257 households used this counselling centre in 2023 and were provided with support, to claim AME³³ healthcare coverage or draft their CV. etc., or a referral to the organisation bestplaced to assist them.

Food parcels

Twice a month, SIF organises the distribution of 3,127 food parcels that, in 2023, helped nearly 10,000 people who would otherwise have gone without food, providing them with a variety of dried and fresh seasonal products.

In short, SIF plays a crucial role in tackling poverty in Seine-Saint Denis by providing vulnerable people with holistic support.



Centre Communal d'Action Sociale
 Aide Médicale d'Etat (state medical assistance).

OTHER DEPARTMENTS AND SEASONAL PROJECTS

The Panier Solidaire in Lyon

In 2023, our team in Lyon distributed more than 50 tonnes of food through their Panier Solidaire campaign. A total of 18 distribution campaigns were carried out over the year to address the food insecurity of people in difficulty.

473 households were provided with food parcels, with a total of 2,544 parcels being distributed (some of the households received a food parcel more than once). Each parcel contained basic food items, including dairy products, oil, starchy foods, fruit and vegetables, to help households create complete and balanced meals.

Tables du Ramadan

The Tables du Ramadan returned in its original format in 2023, 3 years after the pandemic. Located in Saint Denis, near Porte de Paris, our community restaurant serves hot meals to over 1,000 people everyday, for month over a one month. The restaurant provides vulnerable and isolated people with a warm and friendly place to meet and eat. With the help of our volunteers, the SIF teams served more than 33,000 meals.

A meal was held to celebrate Eid AI Fitr at the Tables du Ramadan and at our centres in Massy in order to provide the poorest members of the community with an enjoyable evening out. In addition, 1,464 kg of dates were distributed on Reunion Island during the holy month.

Solidarity parcels

SIF also provides support to prison inmates by distributing solidarity parcels for Ramadan. In 2023, a total of 11,700 parcels were distributed in 6 regions of France. This campaign is carried out in conjunction with the prison chaplains and the prisons themselves. These parcels, containing dates, soup, cereal bars, cakes, chocolate bars, musk and sanitary towels (for the female inmates) were prepared by volunteers overseen by SIF teams.

Meat parcels

For Eid al Adha 2023, SIF distributed around 510 meat parcels to more than 740 vulnerable people in Massy and Saint-Denis. A meal to celebrate Eid Al Adha was held in Massy, and we also handed out gifts and chocolates. We also distributed parcels to households in difficulty on Reunion Island.



FOCUS ON FRANCE

Tables du Ramadan

After a 3-year hiatus due to the pandemic, the Tables du Ramadan returned to it's spot around the Stade de France in Saint-Denis, near Porte de Paris, from March 23 to April 20.

In a 1,200m² marguee that was open to all, between 800 and 1,300 meals consisting of salad or borek, soup, a main course, dates and fruit were served each evening to enable people to spend a few hours in good company and, for some, to lighten their loneliness.

To provide support to homeless people unable to get to our marguee, cooked meals were distributed each evening during the social patrols. 30 to 80 volunteers worked each day preparing and serving the meals. welcoming the guests, clearing and cleaning up to keep the place tidy for everyone to use. The SIF teams highly contributed to the success of this event through both their availability and their professionalism.

Everybody, from beneficiaries to volunteers and staff, came together each evening to socialise and have a good time. Of course, with the active support of our donors, who visited us onsite, and of the municipal council of Saint-Denis

All in all, with the help of 600 volunteers, we served over 33.000 meals, and provided several thousand people with a place to meet and interact.



TESTIMONIAL

Denis, 62 years old, agreed to speak to us. He is homeless, having lost his job a few years before he was due to retire, after which he fell into poverty:

"I worked all my life but it's really hard to find a job in France when you're old! My life took a downward spiral. I fell into depression, I have nothing left. Inflation is making everything worse: even a packet of pasta has become too expensive. So to eat, I end up going through the bins. I come to the Tables du Ramadan to have a proper meal, and it feels good! It's also good to have the chance to chat about anything and everything, I am human after all. I need to talk to other people, otherwise I'd go mad...".

Key figures

- **33,000** meals served
- 55 volunteers on average helped prepare the meals each day
- volunteers supported us all year round

Thank you to our volunteers

66 Our volunteers are always on hand to support us on our social projects. They are fully involved in helping us carry out our activities successfully, never failing to provide us with their ideas, energy and commitment. More than 600 volunteers worked with us on our social activities in France in 2023. and we are extremely grateful to every one of them. Our heartfelt thanks go out to #TeamSIFbénévole 9 9



ADVOCACY





ADVOCACY

As SIF's third activity, our advocacy work seeks to influence public policy in France. Europe and around the world to increase the impact of our projects on the living conditions of the most vulnerable people. Drawing on our expertise and on issues encountered in the field, our advocacy campaigns ensure that the voices of the people most in need are heard by policymakers and that their fundamental rights are inclusively and unconditionally respected without discrimination.

2023 was marked by several political decisions that had a major impact on France's international assistance. SIF undertook to influence these decisions and conducted 144 advocacy-related activities. which included publishing studies and reports, speaking at events, meeting with policymakers, writing letters and opinion pieces, holding interviews and organising advocacy interventions. In alignment with the SIF 2022-2027 strategy, we specifically focused on campaigning to improve humanitarian assistance mechanisms. promote the human right to water and sanitation and realise the rights of the child.





Preserving the humanitarian space

The number of people in need of humanitarian assistance continues to rise and is expected to reach 300 million in 2024. SIF is working to provide this assistance but we sometimes face barriers to delivering aid, as well as growing insecurity for our teams. In 2023, numerous positive developments resulted from our advocacy to protect the humanitarian space and respect the right to assistance for those people affected by crises.

The French Conseil d'Etat ruled in favour of the appeal brought by Coordination Sud and other NGOs, including SIF, regarding the requirement to check whether final beneficiaries of French statefunded projects are subject to sanctions or embargos, as this runs counter to the principles of non-conditionality of assistance and non-discrimination that underpin our activities.

In light of the situation in Gaza, SIF actively warned of the impacts on the most vulnerable and on the pressing need to ensure unhindered access to humanitarian aid. Alongside our partners, we advocated for a ceasefire to allow the delivery of aid, most notably by signing up to a worldwide campaign, lobbying for a ceasefire during meetings with the French Ministry for Europe and Foreign Affairs (MEAE), and campaigning via the media.

As a member of the steering committee for the Conférence Nationale Humanitaire (CNH) organised by the MEAE in December. SIF was heavily involved in designing the conference programme. The head of the Pakistan field office spoke to warn people of the impacts of climate change and highlight the need to ensure an adapted humanitarian response for the most vulnerable. We also influenced the commitments made in France's new humanitarian strategy.

Several of our recommendations have been included in this strategy. most notably those relating to preserving the humanitarian space, respecting international humanitarian law, and protecting forcibly displaced people.

Improving the protection of people being displaced within their own countries

SIF has continued to advocate on behalf of people displaced inside their own countries (IDP). At the end of 2022, the number of internally displaced people hit 71,1 million. This figure is 20% higher than the previous year, which at the time was the highest ever recorded. A further 60.9 million internally displaced people were identified throughout 2023 (IDMC)³⁴.

SIF reminded policymakers and partners of the need to ensure there is a tailored and long-term response to this issue. At the European Humanitarian Forum in Brussels, SIF hosted a stand to promote the multisector approach we are using in Somalia and Pakistan, as well as highlight our recommendations. In 2023, SIF specifically focused our efforts on displacements caused by disasters and the impacts of climate change.

We advocated for the rights of displaced people at the Global Forum on Migration and Development, an international process that helps shape the global debate on migration and development, which was chaired by France. At the 28th United Nations Climate Change Conference (COP28), in conjunction with the MEAE and the Internal Displacement Monitoring Centre, SIF organised an event to discuss how development organisations can ensure sustainable solutions are put in place for internally displaced people. The head of our Pakistan field office shared our experience of working with the people displaced by the floods of 2022.

Campaigning to realise the rights of the child, including in crises

In 2023, SIF was particularly concerned by the impact of crises on children as the intensity of armed conflicts and the increasing number of International Humanitarian Law abuses have resulted in gross violations of their rights, particularly their rights to protection and education. One in five children, i.e. 400 million children, either live in or have fled³⁵ from a conflict area. In July 2023, children accounted for 41% of all forcibly displaced people³⁶.



 $^{^{34}}$ IDMC | GRID 2023 | 2023 Global Report on Internal Displacement (internal-displacement.org) 35 https://www.unicef.org/press-releases/children-live-world-increasingly-hostile-their-rights

³⁶ https://data.unicef.org/topic/child-migration-and-displacement/displacement/

Due to the protracted nature of conflicts, the majority of these children spend their entire childhoods living in displacement, with no access to their rights. In 2023, there were 45 million children under the age of five at risk of malnutrition and 250 million children were not in school.

There is an urgent need to end all violations of the rights of the child, especially in crises. SIF has therefore worked to ensure that France's new humanitarian strategy prioritises the rights of the child.

In conjunction with Groupe Enfance, SIF attended a number of meetings with the MEAE and produced several sets of recommendations. Mahieddine KHELLADI, SIF Executive Director, also spoke alongside Groupe Enfance and the parliamentary delegation for the rights of the child at a conference on this subject held at the French National Assembly to highlight the urgent nature of the situation and our recommendations. As a result of this advocacy work, both the rights of the child, including the right to education in emergencies, and the rights of the child-based approach are now a central part of the cross-cutting and systematic priorities of France's humanitarian response. SIF will monitor these commitments and ensure that France is held accountable for its actions.

About this accountability, and thanks to the advocacy of SIF and our partners in Groupe Enfance. France reported on its international efforts to realise the rights of the child to the Committee on the Rights of the Child in Geneva for the first time in 2023.

In 2023, SIF also published the proceedings from the symposium held to mark our 30th anniversary, which focused on the social and employment inclusion of children and young people in the Sahel.

This publication includes the key points discussed in Senegal, as well as the findings of our 'Young Sahelians' have their say' survey on the perceptions of young people from Senegal, Burkina Faso and Mali of their job prospects.

Leaving no-one behind when providing access to the right to water, sanitation and hygiene

Although the United Nations has recognised access to water and sanitation as a human right, there are still 2.2 billion people (i.e. one person in four) around the world who lack access to drinking water, and 3.5 billion (i.e. two in five people) without toilets³⁷. Each year, more than 842,000 people die from diarrhea caused by unsafe drinking water and a lack of sanitation and hygiene. This is why SIF conducts advocacy campaigns in France and abroad to accelerate the realisation of this right.

2023 was a significant year, as the first international water conference in nearly 50 years was held in March. SIF worked tirelessly to disseminate our recommendations and influence Member States' decisions (see the focus on page 31). Lack of access to water, sanitation and hygiene has specific impacts on women and girls, particularly in crises. In 2023, SIF helped shape the work undertaken by the French Ministry for Europe and Foreign Affairs to develop France's 2023-2027 international strategy for women's diplomacy and successfully advocated for water resource issues to be included in this strategic document.

Also in 2023, SIF participated in COP28 to highlight the impacts of climate change on access to water and to raise awareness of WASH sector funding in humanitarian situations. SIF closely followed the COP negotiations, and met with policymakers to urge them to address the devastating effects of climate change on the human right to water and sanitation.

SIF also discussed future water-related events, such as the 2024 One Water Summit (OWS), underlining the importance of involving civil society and recognising water as a common good. Our involvement led to SIF's inclusion in the OWS steering committee, and to water as a common good being included in the scoping note for the future summit.

³⁷ Rapport du Joint Monitoring Program 2023, OMS/UNICEF.

FOCUS on Advocacy

The s-Eau-s advocacy campaign

In 2023, SIF launched the S-Eau-S! Des engagements. pas des abonnés absents (SOS! Commitments not Silence) campaign with Action contre la Faim and Coalition Eau to urge France's president to attend the March 2023 UN Water Conference and ensure France's development assistance includes ambitious water-related commitments.

This campaign included a range of activities, such as a humorous video calling out the President of the Republic, media interviews, speaking at events, and meetings with the French Ministry for Europe and Foreign Affairs, the Minister for Ecological Transition, and the President's Office. Several of our recommendations were ultimately included in France's position at the conference. SIF welcomes the support for nominating a UN special envoy for water, which we called for in our campaign, as well as the organisation of regular inter-government meetings on water under the aegis of the UN.

We continued to advocate on these issues after the conference. In June, SIF was one of the signatories of an open letter to the Secretary-General of the United



Nations, which reiterated our demand for the rapid appointment of a special envoy for water and regular inter-governmental meetings. In September 2023, the UN General Assembly adopted a resolution on global water governance, which includes an intergovernmental meeting in 2026 and a conference in Tajikistan in 2028 to mark the end of the International Decade for Action on water.



Key figures

- position paper "S-Eau-S! Des engagements, pas des abonnés absents"
- humorous campaign video calling out President Emmanuel Macron
- appearances at round tables

Our partners

- Coalition Eau
- Action contre la Faim



FINANCIAL REPORT

Our finances have been impacted by a series of humanitarian and climate crises

n 2023, a vear when humanitarian and social needs continued to rise in France and around the world, and which saw an ever growing number of climate and humanitarian crises, we increased our spending to support the most vulnerable. SIF significantly increased our investment in social projects (€52.3 million compared to €41.7 million in 2022), using part of our allocated funding and part of our project reserves to help our beneficiaries.

There was a substantial rise in the funding received to support the most vulnerable. Private donations increased from €35.8 million in 2022 to €47.3 million in 2023. In addition, we received €27.8 million in grants and financial contributions, compared to €16.8 million in 2022

To effectively carry out our social programmes in France, SIF still has 3 offices (Saint-Denis, Massy, Lyon). At the end of 2019, we acquired premises for an office in Marseille, which is not yet up and running. Abroad, SIF has 15 field offices (managed through branch accounting and incorporated into the head office accounts after validation) and we work in 7 other countries through our partners.

External audits & financial transparency

The statutory auditor Baker Tilly presented their report at the General Assembly of 22nd June 2024³⁸, whereby they certified and verified our 2023 annual accounts without qualification. In turn, this financial report and the annual accounts for the year up to 31st December 2023 were submitted for approval at the GA of 22nd June 2024, following their certification by Baker Tilly. who was appointed our statutory auditor at the last General Assembly.

Furthermore, to guarantee the professionalism of our work. SIF is continuing to improve our internal and external audit and evaluation procedures, a process that is also being monitored by the Don en Confiance label, whose audit scope covers SIF, DOTASIF and SCI SIFMASSY (see the 'Subsidiaries and Affiliates' section on page 43).

It should be noted that SIF has opted not to combine the accounts of these entities to clearly differentiate between the assets of each one, such as those irrevocably transferred to DOTASIF. To ensure transparency for all of the SIF entities, their accounts and reports are available on the SIF website: www. secours-islamique.org.

³⁸ The GA of 24/06/2024 appointed Baker Tilly, 16 rue Monceau, 75008 Paris as statutory auditor for SIF and our 2 associated entities: DOTASIF and SCI SIFHABITAT (ex. SCI SIFMASSY)

Expenditure 2023

The following table shows the expenditure section of the 2023 income statement by source and function (CROD) from the annual accounts.

	FINANCIAL YEAR 2023		FINANCIAL YEAR 2022	
	TOTAL	From funds raised from the public	TOTAL	From funds raised from the public
EXPENDITURE BY FUNCTION in €K				
1 - SOCIAL ACTIVITIES	52,256	25,444	41,712	23,983
1.1 Conducted in France				
- Actions implemented directly by SIF	2,809	1,751	2,709	1,610
- Payments to a central agency or to other organisations working in France				
1.2 Conducted abroad				
- Actions implemented directly by SIF	48,822	23,068	38,464	21,844
- Payments to a central agency or to other organisations working abroad				
1.3 Advocacy	625	625	539	529
2 - FUNDRAISING EXPENSES	4,265	4,265	3,660	3,660
2.1 Public fundraising actions	4,074	4,074	3,472	3,472
2.2 Other fundraising actions	191	191	188	188
3 - OPERATING COSTS	1,693	814	2,602	2,259
4 - PROVISIONS AND DEPRECIATION	2,624	477	366	366
5 - INCOME TAX	123		24	
6 - ALLOCATED FUNDS CARRIED OVER AT YEAR-END	21,401	19,135	10,709	9,639
TOTAL	82,361	50,135	59,072	39,907
SURPLUS	3,027	5,154	2,091	2,265

The CROD shows SIF's expenditures and costs broken down by function to detail how we have used our funding. Total expenditure for 2023 is 82.4 million euros.

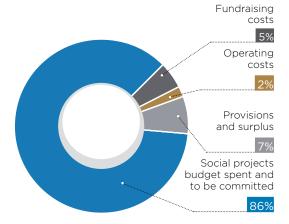
Income 2023

Income is recorded here in accordance with the rules set out in CROD (income statement by source and function), which are clearer than those of the income statement:

	FINANCIAL YEAR 2023		FINANCIAL YEAR 2022	
	TOTAL	From funds raised from the public	TOTAL	From funds raised from the public
INCOME BY SOURCE in €K				
1 - INCOME LINKED TO PUBLIC DONATIONS	47,329	47,329	35,825	35,825
1.1 Unconditional contributions	2	2	1	1
1.2 Donations, bequests and sponsorship		-		
- Individual gifts	47,327	47,327	35,824	35,824
- Bequests, donations and life insurance	-	-	-	-
- Sponsorship	-	-	-	-
1.3 Other income linked to public donations	-	-	-	-
2 - INCOME NOT LINKED TO PUBLIC DONATIONS	26,542		13,993	
2.1 Conditional contributions	-		-	
2.2 Corporate sponsorship	74		74	
2.3 Unconditional financial contributions	24,718		13,507	
2.4 Other income not linked to public donations	1,750		412	
3 - GRANTS AND OTHER STATE SUBSIDIES	3,084		3,310	
4 - REVERSAL OF PROVISIONS AND DEPRECIATION	355	355	150	150
5 - UTILISATION OF ALLOCATED FUNDS FROM PREVIOUS PERIODS	8,079	7,605	7,885	6,197
TOTAL	85,389	55,289	61,163	42,172

SIF's new income amounted to 53.1 million euros for 2022.

Breakdown of 2023 expenditure

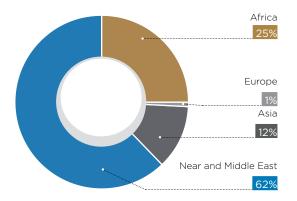


86% was allocated to implementing social projects: 61% of this was spent in 2023 and a further 25% has been committed (allocated funds for which SIF no longer pays operating or fundraising costs. The majority pertain to funding received at the end of the financial year and which could not be allocated during that year).

was used for fundraising was spent on operating costs. was for provisions and surplus for the period (for surplus, please see the surplus section on page 41).

The total amount spent in 2023, namely 58 million euros, is made up of project costs (61%), fundraising costs (5%) and operating costs (2%).

Social projects



Spending on social projects increased (+25%), rising from €41.7 million in 2022 to €52.3 million in 2023. Our international operations grew (+27%) and we had a total of 15 active field offices around the world in 2023. In addition to these 15 field offices, we have been working through a number of local partnerships. In France, there was a 4% rise in spending on social projects compared to 2022.

SIF's External Relations and Advocacy team continued to conduct awareness-raising and advocacy campaigns that were fully integrated into our social projects. For these three social project components (International. France and Advocacy), the expenditure listed includes project support costs, which are allocated in proportion to the amounts spent on the programmes conducted in 2023. These costs include head office staff working on the projects, as well as logistics costs, project set-up, monitoring and evaluation expenses and the bank transfer costs incurred on our humanitarian programmes, etc.

Fundraising costs

These mainly relate to 'public fundraising actions'. expenditure on which increases in proportion to the donations collected. The continuing aim of these actions is to seek funding from donors and maintain donor loyalty in order to raise more funds and thus implement more programmes.

Information campaigns were carried out to raise public awareness of what we do and provide all of our donors with an insight into how their donations have helped the people supported through our work. These costs thus include fundraising appeals and their management, as well as the cost of radio spots, fairs and events, and of developing supporting materials, etc.

Operating costs

These include the costs of running the SIF offices and support services, such as administration, accounting and IT, as well as overhead costs (rent, insurance, etc.). Operating costs were lower this year than in 2022 (34%).

Voluntary contributions in kind

Over the 2023 financial year, SIF once again received donations in kind, virtually the same amount as in 2022, as well as valuable support from our volunteers, which has also been calculated:

ASSESSMENT OF VOLUNTARY CONTRIBUTIONS IN KIND					
Social projects	€197K	Volunteering	€145K		
Fundraising costs	€0	Benefits in kind	€0		
Operating costs and other expenses	€O	Donations in kind	€52K		
Total	€197K	Total	€197K		

The social project-related expenditure corresponds to volunteers' involvement in our projects and to the distribution of donations in kind (Tables du Ramadan Visits in France, etc.).

Income from funds raised from the public

All of this income is from private donations collected in France from individuals and associations. This funding increased from €35.8 million in 2022 to

€47.3 million in 2023, equating to a significant rise of 32%.

Financial contributions, grants and other public subsidies

The amount received for all 3 of these categories rose from €16.8 million in 2022 to €27.8 million in 2023. We received substantial financial support for our international programmes from the United Nations, particularly from UNHCR and OCHA for our programmes in Syria, and from the WFP in Pakistan. We also received financial support from the AFD in Madagascar, Mali and Senegal, from CDC in Mali, and the EU for our programmes in Mali and Madagascar. In France, we received a grant from DDCS91³⁹ for our reception facilities in Massy and from DRIHL93 for our social patrols.

The total amount of these 3 budget categories equates to 33% of all income for 2023, which shows that SIF continues to highly rely on the generosity of our donors.

Income shortfall or surplus

SIF had a surplus, excluding additions to/utilisation of the project reserve, of €1.5 million in 2023 compared to €0.7 million in 2022. Each year, as SIF has positive financial health indicators, the Board proposes to allocate funds to the free reserve. As detailed on page 43. SIF also requested the addition of €8.3 million of Zakat Al Maal⁴⁰ donations to the project reserve and the utilisation of €6.8 million from the project reserve. Thus, the overall total for 2023 came to €3 million.

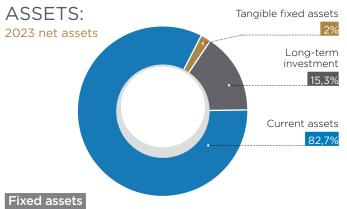
Main simplified balance sheet items

As at 31st December 2023. SIF had a total balance sheet of 93 million euros, which is higher than at the end of 2022 (72 million euros), as the increased income received in 2023 resulted in more funds being available. Consequently, SIF remains in a strong financial position.



³⁹ Direction Départementale de la Cohésion Sociale de l'Essonne (DDCS91).

⁴⁰ Obligatory alms given each year by all Muslims as per the solidarity rules established by Islam. The project reserves are not used for Zakat Al Maal donations that are 'restricted' to a specific country (France, Palestine) and unutilised, as these are allocated funds.

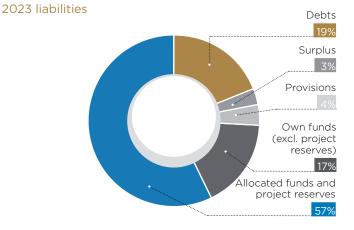


These include property or investment (tangible assets and long-term investments) that are to remain SIF assets on a long-term basis and that give us a solid foundation on which to implement our humanitarian and social projects under good conditions.

Current assets

These are items - predominantly cash flow from our allocated funds and project reserves awaiting utilisation - that are likely to be listed in the assets for a shorter period of time. SIF has invested funds that we are not currently using to ensure they keep their value and generate as much profit as possible, and in particular to ensure that the allocated funds awaiting utilisation and the free reserve do not lose value relative to inflation.

LIABILITIES:



Own funds (excl. project reserves)

Predominantly reserves from 'unutilised' gifts (see the section on unutilised donations at the end of the period), these have increased, excluding surplus, and now stand at €15.5 million compared to €14.8 million at 31/12/2022.

More information on the surplus is provided on page 37.

Allocated funds and project reserves

There were allocated funds of €391 million as at 31/12/2023, compared to a total of €25.7 million on 31/12/2022. Part of this sum, which comes from 'restricted' aifts collected in 2023 (see the section on unutilised donations at the end of the period) will be used in 2024 to implement humanitarian and social projects in line with the donors' wishes. The same applies to the project funds held in reserve, which amounted to €13.7 million as at 31/12/2023 (see the 'unrestricted gifts' paragraph in the same section).

Debts

Closely linked to SIF's routine operations, these debts rose very slightly in 2023 (€16.2 million compared to €16.1 million in 2022). They mainly consist of tax payable and social security debts (owed to social security bodies, etc.), supplier debt, other debts owed mainly to donors and partners and deferred income.

Unutilised donations at the end of the period

'Restricted' gifts

Unutilised 'restricted' gifts (restricted for use on a specific project, theme or geographic area) are recorded as allocated funds and always used for their intended purpose (in line with the donor's wishes). We make sure we use these funds within a reasonable timeframe to ensure the relevance and quality of the projects. These allocated funds, which are closely monitored from the moment the restricted gifts are received, can under no circumstances be included in the reserves and no more operating or fundraising costs can be levied on them.

'Unrestricted' gifts

Unutilised 'unrestricted' gifts (specified in ANC regulation 2018-06 as funds not intended for a specific project) can be listed as surplus (profit), then placed in reserve following validation from the board and approval from the GA:

- > Free reserve for unutilised general funds.
- > Project reserve for unutilised Zakat Al Maal donations.

No more operating or fundraising costs will be levied on this project reserve, which is specifically for humanitarian and social projects.

Changes in reporting methods and error corrections

SIF's annual accounts, certified since 2005, are established using the accounting methods and principles set out in the accounting standards, via an ERP for the 2023 accounts. The accounts are presented using a breakdown of income and expenditure that remains the same year on year to enable comparison. In 2023, there were no corrections to accounting errors required in the SIF financial statements to ensure compliance with regulation CRC no. 99-01 and the French accounting standards authority, Autorité des Normes Comptables (ANC), regulation no. 2018-06.

Subsidiaries and affiliates

To structure our activities. SIF has created or bought entities that we undertake to manage with the same standards and requirements of accountability and transparency. All accounts and reports are available online.

DOTASIF

The Secours Islamique France endowment fund, DOTASIF, has been managing Waqf⁴¹ donations from SIF (by endowment each year of all Waqf donations net of expenses) since 2010.

The statutory purpose of DOTASIF is to earn a return on these Waaf investments and pass this onto SIF⁴² for its social projects (c.f. the DOTASIF activity report for details of the latest programme financed). The SIF Board of Directors is also the supervisory body of the endowment fund and it appoints its own board members of the DOTASIF board. In addition, DOTASIF is required to have an Expert Committee that helps choose its risk-free investments (property investment thus far), ensuring they comply with the ethics that underpin Waqf donations.

nce et //23	Net assets: €6,522 K Fixed assets: €1,674 K		Liabilities: €6,522 K		
Balaı She 31/12			Endowments from SIF: €6,488 K		
<u> S</u> 43	Income €254 K		nditure 54 K	Total €0⁴⁴	

SCI SIFHABITAT

SCI SIFINVEST and SIFHABITAT were merged into "Société Civile Immobilière" SIFHABITAT, previously known as SCI SIF MASSY, over the course of 2023. These SCI all had the same partners, same management and same corporate purpose.

This internal reorganisation has brought the three legal entities under one umbrella as there was no longer any reason to keep them separate. In addition, this reorganisation has helped streamline the 'SIF group' by simplifying SIF set-up and asset ownership methods and by improving the management and optimisation of overheads and management costs. SIF holds 17,743 of SCI SIFHABITAT's 19,574 shares; the remaining 1,831 shares are held by DOTASIF.

SIFHABITAT owns 2 buildings that are rented by SIF. SIF has extended our traditional rental agreements with the SCI for 10 rue Galvani in Massy and 58 bd Ornano in Saint-Denis. It made more sense for SIF to purchase our offices via a SCI than directly.

⁴¹ Inalienable donations from which any profit made is used on SIF social and humanitarian projects.

⁴² Net rate of return from rental income; as one of DOTASIF's tenants, SIF provides a significant guarantee of payment.

⁴³ Income Statement.

⁴⁴ This total is O because the net rate of return has already been transferred to SIF (€45K for 2022)..

SCI SIFHABITAT also owns a property in Paris's 19th arrondissement, part of which is rented out to an association.

nce et /23	Net assets: €7,285 K Fixed assets: €6,644 K		Liabilities: €7,285 K		
Bala She 31/12			Debts owed to SIF: €5,216 K		
<u> S</u> 43	Produits €278 K	Expenditure €366 K		Total -€88 K	

SAS SOLECOINSERT

The simplified joint stock company, "Société par Actions Simplifiée" SOLECOINSERT, created on 10th January 2019 (with capital of €57,000 provided by SIF) has been set up to manage SIF's second-hand clothes shop (Vet'Sol). To grow the proceeds from this activity, SIF, a non-profit organisation, has had to split from Vet'Sol (partly to finance our humanitarian projects, but mainly to develop Vet'Sol in accordance with social economy and solidarity legislation).

nce et /23	Net assets: €135 K Fixed assets: €8 K		Liabilities: €135 K		
Bala She 31/12			Debts owed to SIF: €0		
IS ⁴³	Income €175 K	Expenditure €173 K		Total €2 K	



2024 outlook

More humanitarian and social needs

In 2024, as needs continue to grow exponentially around the world, while being exacerbated by inflation in numerous countries, SIF will focus on implementing our scheduled humanitarian and social programmes both in France and abroad.

We also need to be able to respond to any crises or disasters that may occur, such as the crisis that has been affecting the people of Gaza in Palestine since October 2023. We will particularly seek to resume our child and voung orphan sponsorship programme, which has been on hold since the start of the crisis.

To help us continue to support the most vulnerable affected by the earthquake of 2023, SIF has also registered a new field office in Turkey and launched programmes in Libya. New programmes are also being planned in Indonesia.

For France Social Mission, we hope to finalise the launch of a second-hand clothes shop professional integration project, as well as a resource centre in Saint-Denis. Work is also due to get underway to open new social structures in Marseille, most likely in 2025. In addition, we hope to re-open our emergency accommodation centre in Massy in 2024, as we have been without a grant for this since 2022, or to open another centre in the same spot.

To ensure we are able to achieve all of these aims. SIF will focus on developing our institutional financing and funding from private donations in France and abroad.

Progress made on our 2022-2027 objectives

The tools that SIF has been introducing as part of our organisational development process are due to be operational and will improve our effectiveness, enabling us to better support our humanitarian and social projects. They include integrated management software, the procurement module of which is set to be rolled out in France and our international field offices, and a procedures management system, which needs to be expanded to include more operating procedures. In addition, we are planning to reorganise, and thus optimise, some of our operations. In 2024, we will continue to look at how best to reorganise our legal entities.

Continuous improvement

Our 2022-2027 strategic paper reflects our commitment to developing and continuously improving the impact of our projects to help the most vulnerable in order to build a solidarity that transcends our differences. At the end of 2024, we will begin the midterm review of our strategic plan.

As part of this commitment, we plan to roll out a policy on sexual exploitation and abuse prevention in 2024; a policy that is also required by our funders. This will supplement our business and risk management policy, as well as our child safeguarding policy. We also hope to make progress on the Keeping Children Safe standards, for which we conducted a positive self-assessment in 2023.

We further intend to develop how we assess the impacts of our projects, particularly by focusing on using the impact measures set out in our environmental policy and starting with an annual objective of a reduction in our carbon footprint of at least 10%.

Acknowledgements

To our donors and volunteers: thank you so much for your contributions, time, energy and involvement. Without your support, we would not be able to continue our work.

To our partners: thank you for supporting our humanitarian work by providing funding and working closely with us to implement projects.

NGO platforms and coordination forums of which SIF is a member

- Association of International Development Agencies (AIDA)
- · Butterfly Effect
- Coalition Éducation
- Coalition Eau
- Coordination Humanitaire et Développement (CHD)
- Coordination SUD
- Damascus INGO Forum en Syrie (DINGO)
- Don en confiance
- Fédération des acteurs de la solidarité (FAS)
- Forum des ONG Internationales au Mali (FONGIM)
- Forum Espace Humanitaire (FEH)
- France Générosités
- French Water Partnership (FWP)
- · Global WASH Cluster
- Groupe Enfance
- Groupe régional de coordination sur l'ODD4-éducation 2030 en Afrique de l'Ouest et du Centre (GRC4-AOC)
- International Council of Voluntary Agencies (ICVA)
- Jordanian INGO Forum (JIF)
- Kenya Humanitarian Partnership Team (KHPT)
- Lebanon Humanitarian INGO Forum (LHIF)
- NGO Coordination Committee Iraq (NCCI)
- Nigeria INGO Forum
- Pakistan Humanitarian Forum (PHF)
- Plateforme des ONG de l'UE au Sénégal (PFONGUE)
- Plateforme des ONG Internationales au Madagascar (PINGOS)
- Réseau Environnement Humanitaire (REH)
- Somalia NGO Consortium
- Voluntary Organizations in Cooperation in Emergencies (VOICE)

Institutional partners and financial support

- Aide Alimentaire Programmée (AAP)
- Assemblée Nationale
- Association Coup de Coeur
- Association Nationale de Développement des Épiceries Solidaires (ANDES)
- Bundesministerium f
 ür wirtschaftliche Zusammenarbeit und Entwicklung (BMZ)
- Conseil Général de l'Essonne, Conseil Général de Seine-Saint-Denis
- Conseil Islamique Rhône Alpes Grande Mosquée de Lyon
- Crisis and Support Centre of the French Ministry for Europe and Foreign
- Delegation of the European Union to Mali
- Délégation pour la société civile, l'engagement citoyen et la jeunesse, Ministère de l'Europe et des Affaires étrangères
- Direction départementale de l'emploi, du travail et des solidarités de l'Essonne (DDETS 91)
- Directorate-General for International Cooperation and Development, European Commissions (EuropeAid)
- Directorate-General for European Civil Protection and Humanitarian Aid Operations, European Commission (ECHO)
- Direction Régionale et Interdépartementale de l'hébergement et du logement de la Seine-Saint-Denis (DRIHL 93)

- Federal Ministry for Economic Cooperation and Development (BMZ)
- Fonds de renforcement institutionnel et organisationnel (FRIO), project supported by AFD
- French Embassy in Pakistan
- French Embassy in Senegal
- Global Centre for Climate Mobility
- Global Forum on Migration and Development (GFMD)
- International Organisation for Migration (IOM)
- Ministry of Education, Literacy, and the Promotion of National Languages, Senegal (MENAPLN)
- · Ministry of Education, Burkina Faso
- · Ministry of Education, Mali
- · Ministry for Europe and Foreign Affairs, France
- · Ministry for Women, the Family and Child Protection, Senegal
- Municipalities of Saint Ouen, Saint-Denis, Massy
- Muslim Relief Foundation
- United Nations Children's Fund (UNICEF)
- United Nations Development Programme (UNDP)
- United Nations Educational, Scientific, and Cultural Organisation (UNESCO)
- United Nations High Commissioner for Refugees (UNHCR)
- United Nations Human Settlements Programme (UN Habitat)
- United Nations Office for the Coordination of Humanitarian Affairs
- World Bank
- World Food Programme (WFP)

Operational partners

Action contre la Faim (ACF), ACTED, Action Mopti, Agence du Don en Nature (ADN), Agence Nationale pour la Promotion de l'Emploi des Jeunes (ANPEJ), AGEVAM, Agir Ensemble Contre la Pauvreté, Al-Azhar University Gaza (AUG), Al Karama, Amec-Ba, Amec-Mo, ANDES Potager de Marianne, ARDD, Association des Maîtres d'Écoles Coraniques de Ségou, Association de santé communautaire (ASACO) de Bankass, Association des relais communautaires pour le développement local de Mopti, Association Musulmane de Bienfaisance, Aumônerie musulmane régionale d'Ile de France, Association SANAD pour l'action sociale, the Parents' Associations (FEFFI) of the 18 schools we support in Morombe, Antananarivo and Ampanihy in Madagascar, ATPIR, Baluchon, Banque Alimentaire d'île-de-France, Basmeh & Zeitooneh, BLDA. Brigade régionale des ressources en eau de Tambacounda, Burj Barjane, CARE France, Cart'ONG, Centre Action Enfance Sénégal (CAES), CDC Habitat Adoma, Centre de Formation et d'Alphabétisation des Sourds (CFAS), Centre de Santé Communautaire Bandigara, CMDD, Coalition Eau, Coalition Nationale des Associations et ONG en Faveur de l'Enfant (CONAFE), Djenné, Koro, Bankass, Niono, Macina, Bla, Ségou centre, Centre for Mind and Body Medicine (CMBM), Commissariat à la Sécurité Alimentaire (CSA), the rural local authorities of Sebikotane and Kaffrine, the urban local authorities of Mopti, Fatoma, Sio and Socoura, Daara Cheick Moussa Gaye, Dar El Amal, Digicel, Direction inter-régionale des services pénitentiaires de Paris (DISP), Direction nationale de l'enseignement fondamental (DNEF) - Mali, Dons Solidaires, El Wafa, Environnement et Développement du Mali (ENDA Mali), Fédération des Associations Islamiques du Burkina Faso (FAIB), Fédération des Banques Alimentaires, Fédération Nationale des Associations des Maîtres d'Ecoles Coraniques du Mali (FENAMEC), Fédération nationale des associations d'écoles coraniques du Sénégal (FNÁEC), FINADEV, FOFIFA, Friendship International, Fundacion Muslim Relief (FMR), Innovative Humanitarian, Solution (IHS) Interlogement 93, GREF, Groupement de Promotion Féminine (GPF) Book Joom de Diagale Sine - Sénégal, Handicap International (HI), Helvetas, Institut Islamique Nouroul Maahide, Internal Displacement Monitoring Centre (IDMC), Jafra Foundation for Relief & Youth Development, JP MORGAN, Legal Aid, Mairie de l'arrondissement 6 de Ouagadougou, Maison Rose (Unies Vers Elles), Magsoud Welfare Foundation, Medair, Ministry of Social Affairs in Lebanon, Ministries of Education in Madagascar, Mali and Senegal, Ministry for Women, Family, Gender and Child Protection - Senegal, Ministry of Faith and Religious Affairs in Mali, Mutuelle du Mandrare, Organisation Internationale de la Francophonie (OIF), Othman Consulting, PARC, PARD, PKPU Human initiative, Pouponnière de Bamako, Qualé, SAMI Foundation, Refettorio, RLS, Samu Social 93, SCI and AICRL, SIAO 91, SIAO 93, SAF ANDES, Fundación Save the Children España, Save the Children Senegal, SARC, SIAPEP, SMA, SOCADIF, Somali Lifeline Organization (SOLO) SPHP, Sudanese Red Crescent Society (SRCS), Sukaar Foundation, Taliboul Khourane, Terre des Hommes Fondation (TDH), Toplum Kalkınma Derneği (Binaa), UNRWA, Vétérinaires sans Frontières Germany (VSF Germany), Women's Program Association, World Vision France, World Vision Senegal, YKMI (Yayasan Kemanusiaan Muslim Indonesia).

About Us

Founded in 1991, Secours Islamique France (SIF) is a national and international solidarity Non-Governmental Organisation (NGO) that has been working in France and around the world for over 30 years, taking action wherever there are humanitarian and social needs to be addressed.

VISION

SIF believes in a more just and caring world where the basic needs of vulnerable people are met.

MISSION

SIF is committed to reducing poverty and vulnerability in France and around the world, without proselytising or discriminating.

SIF takes action wherever there are humanitarian and social needs that require emergency relief, development programmes and advocacy campaigns.

ACTIVITIES

Abroad, SIF works mainly in four sectors:

- > Education and child welfare
- > Food security and livelihoods
- > Water, sanitation and hygiene
- > Shelter and accommodation

In France, SIF focuses on three areas to tackle insecurity and exclusion:

- > Social emergency
- > Socio-economic support
- > Professional integration and solidarity economy

Alongside our operational aid activities, SIF has developed advocacy campaigns to inform the public and raise the international community's awareness of the living conditions of the most vulnerable communities.

Our messages are primarily disseminated to policymakers to prompt them to find new resolutions to difficult situations.



Values

SIF is built on Islam's human values of solidarity and respect for human dignity, which are our core concerns.

Solidarity

Through its commitment, values and projects, SIF advocates for the creation of a human solidarity that transcends both differences and borders. We focus on solidarity and sharing with disadvantaged people, and with the organisations that support them, through partnerships.

Respect for human dignity

SIF particularly strives to ensure respect for human dignity and, in all our solidarity initiatives and approaches, we make genuine efforts to learn about and understand the specific social, cultural and religious backgrounds of the people we help. Furthermore, we work to ensure we can all live well together through an ethics of respect for alterity.

Principles

Ever since our creation, Secours Islamique France has undertaken to respect the principles that form the basis of humanitarian action:

Impartiality & universality

- > To help the most vulnerable, fairly and with humanity, regardless of origin, gender, culture, religion, political beliefs or affiliations, etc.;
- > To always strive to reach them, even under difficult circumstances;
- > To also apply these principles to staff and management boards.

Neutrality & independence

- > To abstain from taking sides in conflicts and crises;
- > By remaining independent of all political, economic, financial or religious organisations.

Responsibility & transparency

- Towards beneficiaries to provide them with the assistance they need in the most appropriate manner, ensuring the quality of the actions implemented, particularly by considering the longer-term impacts of the aid provided;
- Towards donors by using their donations properly and conscientiously;
- More generally, by adopting a social and environmentally responsible approach and ensuring compliance with contracts and commitments.

Specific expertise working towards one goal

In order to optimise our impact on the living conditions of the most vulnerable, SIF, with our wealth of diversity and interculturality, seeks to be a leading humanitarian and social actor. In keeping with our Muslim values and as an integral part of the French and international NGO network, SIF is fully committed to:

- > Human development;
- > Living well together;
- > Respect for the environment.

Focusing our work on these 3 pillars, we use a human rights-based approach – and more specifically, a rights of the child-based approach – as well as results-based management. SIF uses our experience and funding, provided mainly by our donors, to conduct swift, relevant and increasingly integrated projects. When implementing these projects, we ensure that we honour humanitarian principles and Muslim ethics when using the donations collected.

Audits and regulations with which SIF complies

- External auditors for the annual certification of our accounts (published on www.secours- islamique.org).
- 2 Don en Confiance, a labelling body that audits nonprofit organisations and foundations that receive public donations.

SIF has been working under this label since 2011 and is committed to upholding its governance, management and communication principles and rules of conduct.

3 Donors for subsidised programmes.

Governance

The General Assembly (GA)

The GA, SIF's ultimate decision-making body, met once in 2023, on 24th June to approve the annual accounts following their unqualified certification by the statutory auditors EY (Ernst & Young): the accounts, report and key information for 2022 can be found on our website. Also on 24th June, the GA replaced one-third of its board members, as provided for in the statutes. It also appointed Baker Tilly as the new statutory auditor for the next six financial years. The GA has four categories of member who adhere to our values. As of 31st December 2023, these members were:

- > 1 founding member, Rachid Lahlou also our current President - who has been leading SIF since its creation. He has the right to vote on GA matters and is a full member of the Board of Directors.
- Members co-opted from the Board of Directors and who are full members of the GA while they are co-opted.
- Ordinary members appointed by the Board of Directors upon application. They pay fees, have voting rights and are eligible for all posts.
- Potentially, although there are none in place at the moment, members appointed for their outstanding service to SIF. They pay no membership fees, are not eligible to take on GA posts and have no voting rights. The Board of Directors can decide to remove members for non-payment of fees. Where there are more serious grounds for expulsion, the board will ask the member concerned to provide an explanation for their actions.

The Board of Directors

The management body under the mandate adopted by the GA, the Board of Directors met seven times in 2023 to discuss strategic issues and approve key documents (forecast budgets and development plans, financial statements, end-of-year accounts, etc.).

At the end of 2023, the Board of Directors had 10 members, with 2 co-opted members still to be appointed. Under its statutes, the Board can have between 9 and 12 members, including the founding member:



- Some members are elected by the GA, one-third of whom are replaced every 3 years in order of length of service: 7 elected members, including 3 at the June 2023 GA.
- > The other members, up to a third of the board, are co-opted by the Board of Directors: 2 members were co-opted at the November 2023 board meeting. Elections are held each time a third of the board is replaced. Following the June 2023 GA, the Board of Directors re-elected Rachid Lahlou as President. The other board members were all re-elected in November 2023.

In addition to his statutory roles, the President oversees SIF External Relations and Advocacy and is the SIF legal representative and spokesperson in all civil acts. He is vested with all the powers required for this, as well as for ensuring the smooth running of SIF. He also manages the Board's Finance Commission. Similarly, in addition to the authority defined in the statutes, the Treasurer is a member of the board's Audit/Evaluation and Finance Commissions, which he manages and co-manages respectively.

Given the significant amount of time they spend working on these mandates, and on working for SIF, our President and Treasurer, and the board member appointed Chair of the SIF Ethics Committee, receive remuneration as permitted under current legislation.

Under the SIF statutes, the Board of Directors can delegate authority to ad hoc commissions. To ensure greater effectiveness and expertise, the Board of Directors has thus created five commissions and one committee for whom the board has drawn up Terms of Reference and appointed their members (a mix of board members and management). These commissions are automatically disbanded the day before the scheduled date of the GA at which a third of the board members are to be replaced.

The Ethics Committee

This committee is in charge of providing ethical advice on issues that may arise on SIF projects. In 2023, the committee also continued to organise seminars for our teams on our social doctrine (values and principles) and our foundations in order to improve understanding of our ethical choices and strategies.

The Finance Commission (COFI)

This Commission reviews and provides advice on financial documents. In 2023, it met on five occasions to facilitate decision-making on financial statements, estimated budgets and annual accounts.

The Audit and Evaluation Commission (COMEC)

Its role is to ensure that the activities carried out are in line with our donors' wishes and to prevent errors, conflict of interest and fraud. The aim is to safeguard the integrity of our assets and resources by conducting audits and evaluations of the programmes being implemented.

The Human Resources Commission

This Commission is chaired by the Secretary General and its members include the HR Director and Executive Director. It oversees staff management and enhances the HR policy based on the principles of fairness and motivation. As part of the budget approval process, the Board of Directors has given this Commission the mandate of approving overall changes and benefits, excluding individual modifications, for all staff and management.



The Image and Reputation Commission

This Commission monitors the perception of our written and visual communication. It can also provide feedback on some of our communication projects.

The Programmes Commission

Created in 2021, this commission works on the operational strategies of the programmes we implement both in France and abroad, focusing particularly on our three-year country strategies.

The Executive Committee

The Executive Director, an employee, is appointed by the Board of Directors based on a proposal from the President, who then delegates the day-to-day management of SIF to this Executive Director, who works under the President's supervision. The Executive Director chairs the Executive Committee, which is in charge of coordinating operations and implementing the SIF strategy and action plans. Committee members include the heads of five departments (recruited by the Executive Director and at least one board member): International Operations & Programmes, Social Mission France, Communication & Development, Administration & Finance, and Human Resources.

SIF Board Members

SIF Board of Directors as at 31st December 2022



President of the SIF Board of Directors
Rachid Lahlou

Profession: SIF Founding President Knight of the Legion of Honour



1st Vice-President

Mohamed Ouazza

Profession: Teacher



2nd Vice-President

Hadija Oubrou

Profession: Supervisor in the Social and Education Sector



Secretary General Moustapha Mbodji Profession: IT Specialist



Treasurer

Rabeh Fartassi

Profession: Administrative and Financial Director



Board Member

Louise Avon

Profession: Former Diplomat



Board Member

Anne Hery

Profession: Head of Advocacy and Institutional Relations at Handicap International



Board Member *Mounib Jaballah*Profession: Pricing Manager



Board Member

smael Locate
Profession: Company Manager and
Customs Agent



Board Member

Tareq Oubrou

Profession: Imam at the Bordeaux Mosque

To ensure good governance

SIF has its own ethical standards, which are set out in the SIF Charter, our Code of Conduct and Code on Conflict of Interest. We also ensure that our teams are all aware of our zero tolerance approach (to fraud, abuse, etc.), for which we have a whistleblowing procedure, and the principles of voluntary management. We use the cases escalated, and preferably reported, to enhance our team training and improve our tools. Furthermore we are continuing to implement the following board-approved policies: Security, Risk Management, Bequests & Gifts, Environment, and Child Safeguarding. Each year, we update the mandatory master risk assessment document, as well as an overall risk mapping document, plus one for each country, and supporting action plans.

More specifically, we have rolled out our Child Safeguarding policy in all of our field offices in both France and abroad with the help of around sixty focal points. The process involved ensuring child safeguarding measures are included in our procedures; briefing and/or training over 500 members¹ of our staff1; providing more general awareness-raising for partners and communities, including children, etc.

These documents constitute one part of our internal audit process, set up to monitor our management – externally audited each year by our statutory auditors and at any time by our donors and the Court of Auditors – and the impact of our programmes, which are assessed both internally and externally, especially by our donors. We particularly adhere to the ECHO regulations, through which we are certified as eligible for European Union humanitarian funding over the 2021-2027 period.

Under the Don en Confiance Label (for which SIF received our initial certification in 2011), in addition to his regular annual audit visit, the Don en Confiance auditor attended the GA meeting of 24th June and he also usually attends a Board of Directors meeting. Our three-year certification was renewed in April 2023.

As well as adhering to the Don en Confiance charter, we follow the ethical and transparency criteria defined by Coordination SUD and the Code of Conduct for the International Red Cross and Red Crescent Movement.

SIF also looks after the mutual interests of our associated bodies, more information on which can be found in the Financial Report.

Each year, they detail their economic ties with SIF as part of the regulated agreements verified by the statutory auditor.

This continuous improvement process is enhanced by the work being carried out by our Governance Coordinator and through the development of tools to monitor management and strategic indicators and quality markers.

Institutional relations

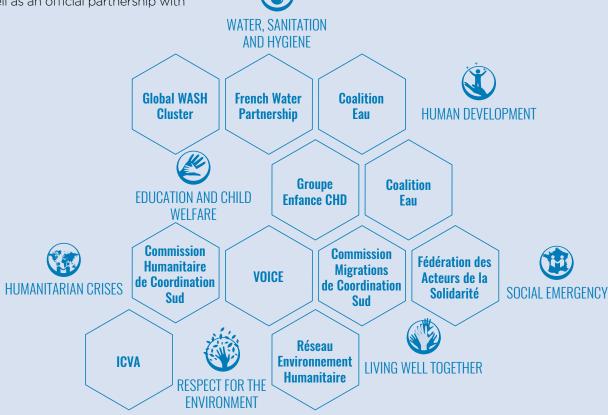
SIF is a member of a number of solidarity platforms, both in France and abroad. In 2023, SIF remained committed to the governance of these platforms, particularly as members of the Coordination SUD, the Coordination Humanitaire et Développement and the French Water Partnership management boards. SIF sits on the Coalition Eau coordination group and was actively involved in the work conducted by Coalition Éducation and Groupe Enfance, as well as in the humanitarian and migration forums of Coordination Sud and Réseau Environnement Humanitaire. Outside of France, SIF has taken part in the activities initiated by VOICE (Voluntary Organizations in Cooperation in Emergencies) and ICVA (International Council of Voluntary Agencies).

In 2023, SIF was granted Special Consultative Status from the United Nations Economic and Social Council (ECOSOC), as well as an official partnership with UNESCO.

These achievements show that SIF is now highly recognised for our contribution to international development and to supporting the most vulnerable.

SIF is a member of:

- Coalition Eau, Coalition Éducation, Coordination Humanitaire et Développement and Groupe Enfance, Coordination SUD, Butterfly Effect, Global Wash Cluster, International Council of Voluntary Agencies, French Water Partnership, Réseau Environnement Humanitaire, Voluntary Organizations in Cooperation in Emergencies.
- French platforms:
 Don en Confiance, Fédération des Acteurs de la Solidarité, France Générosités.









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