



Annual

Report 2023

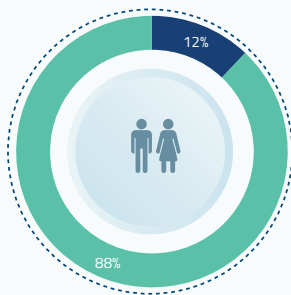
Contents

Human Resources.	3
Security.	4
Security Context.	4
Security Incidents .	6
Mandatory Security Training Requirements.	6
Operations.	7
Key Sectors.	7
Countries.	7
2023 Conutry Context and Main Achivements.	8
Finance.	12

1. Human Resources

■ In terms of Human Resources, 3iSolution kept internal regulations and policies updated to continue adhering to the cardinal humanitarian principles and to keep updated to international standards, particularly in terms of recruitment. Tools were adapted to achieve results in accordance with our principles, values, and the trust donors have placed in us.

TOTAL: 141



■ International: **17**

■ National: **124**

GENDER BREAKDOWN:

MEN: 92



WOMEN: 49



In line with our commitments to localization, in 2023, we prioritized local recruitment whenever possible.

2. Security

SECURITY CONTEXT

- 3iSolution has worked in 14 countries as outlined below, of which the security level ranges from negligible to high in terms of the safety and security threats and risk.



AFRICA

Nigeria

Incidents related to armed robbery and kidnapping highlight the persistent threat of crime in Abuja and in the north-west region. The fatalities resulting from communal and ethnic violence around Taraba, Plateau and Benue states were also very alarming. While activities in the north-east area such as Lake Chad Basin, Borno State and Sambisa from armed groups were significantly reduced in early and mid-2023, incidents did occur in December 2023. Other threats also include air-strikes which could have reached civilian areas. 3iSolution's operations were impacted in terms of field missions in some areas such as Zamfara and Sokoto due to the aforementioned risks.

Ethiopia

The Government of Ethiopia and the Tigray People's Liberation Front signed a peace agreement to cease hostilities in Tigray in November, 2022 which improved the situation in northern Ethiopia. In August, 2023, a state of emergency was imposed after a conflict occurred between Amhara militant groups and the Ethiopian National Defence Force. The conflict continues today in the Amhara region. Other regions such as Oromia also witnessed tensions and violence between armed groups and the security forces. Ethnic-based conflict is also sparking armed clashes. As 3iSolution's activities are mainly implemented by an Addis Ababa-based team, obtaining information related to other regions was hindered by access and connectivity restrictions.

Malawi

In Malawi, security conditions are broadly positive and occasional low-level challenges do not significantly impede operations. Terrorism and/or armed conflict cause infrequent and low-level risks. Civil unrest occurs sporadically but is in general peaceful. While the country's political stability is a positive factor in terms of operations, the threat of crime remains a risk to be mitigated. Finally, the major safety concern in Malawi is related to the impacts of climate change, with regular cyclones seasons becoming harsher with time and with a heavy impact on livelihoods and safety of populations.

Cameroon

The risk of terrorism remains high, especially after the resurgence of Boko Haram and their activities in the far north region of the country. Kidnapping is also a considerable threat around the eastern and western border areas of the north, as well as the central part of Cameroon. Diseases such as Malaria and Cholera are also significant. Medical facilities are mostly concentrated in the capital, Yaoundé, and in the coastal city of Douala which increases the risk of the lack of an adequate medical infrastructure. It is also worth mentioning that major civil unrest incidents can occur due to elections or ethnic-related violence. The country also suffers from road traffic accidents and from a considerable crime level.

Mali

The country continues to face threats related to the presence of militant groups, petty crimes, carjacking, kidnapping and civil unrest (e.g. over socio-economic instabilities). Also, the threat of road traffic accidents is moderate as well. As a tropical country, the presence of medical threats such as Malaria, coupled with a limited medical infrastructure, remains a real threat to be addressed.





MIDDLE EAST

Syria

North-East Syria's security challenges in 2023 included Turkish military operations (e.g. unmanned aerial vehicles (UAVs), shelling), sleeper cells and the presence of Iranian-backed militants as well as the tension between the Syrian Democratic Forces (SDF) and the Government of Syria in some places. Moreover, social and economic conditions were also challenging. Overall, this had no direct impact on 3iSolution's operations as risks such as crossfire in Al Hasakah and the UAV operations are mitigated. Operations may be impacted in case of escalations (e.g. ground incursion from Turkey, bombardments, ISIS attacks).

Iraq

In 2023, the country's political landscape significantly shifted as a result of the resignation of the Speaker of the Parliament. This resulted in a longstanding political instability which affected everyday life. With the current city council elections, the country's political outlook seems to be in doubt. Additionally, civil unrest was sparked in Kurdistan region of Iraq as a result of an economic crisis related to salaries. Moreover, the federal government issued a decree related to the exclusivity of the Iraqi Dinar in

financial transactions to be implemented as of 2024. It remains to be seen how abolishing USD-based transactions would affect the financial and economic situation in the country.

Jordan

The country's overall stability offers a favorable operational environment. Yet, the threats of terrorism, crime, civil unrest, abduction, road traffic accident and environmental-related issues remain to be considered. Notably, civil unrest incidents do occur from time to time as a reaction of various local, national and international incidents such as the current Palestinian-Israeli conflict.

Kuwait

As a gulf country, Kuwait's context for operations is very favorable and offers a very stable work environment. While the country of focus for the project was Kuwait, the team was also based in the U.K. and Lebanon. The contextual situation in the two former countries did not affect the implementation of the program, except for some travel difficulties to Lebanon due to the ongoing Palestinian-Israeli conflict and its limited spillover to Lebanon.



LATIN AMERICA

Colombia

Colombia grappled with security complexities, requiring the country program to focus on risk mitigation, personnel safety and community engagement. Despite challenges posed by armed conflicts and criminal activities, operations aimed at advancing sustainable development, protecting human rights and contributing to peacebuilding. A close collaboration with local authorities and a nuanced approach to the evolving security context were key strategies. Top threats include armed conflict and political violence, a high level of crime, frequent civil unrest, kidnapping and corruption.

Venezuela

Venezuela faced a complex security environment which prompted the country program to prioritize risk mitigation, personnel safety and humanitarian efforts (as risks related to crime and political instability are high). Armed groups and factions enforced curfews in border states (Arauca, Colombia and Apure). Clashes erupted between these different groups which impacted the local areas and population. Despite the challenges, the program aimed to address security issues, to contribute to community resilience and to support sustainable development. Adaptable strategies and close collaboration with local partners were crucial elements in responding to the dynamic security context.



Panama

The Panamanian-Colombia border, especially the Darién Gap which is widely regarded as a dangerous forested area and is known for being a migratory route, is a challenging area due to the level of violent crime. Street crime is also prevalent in Panama City, Colon, and Chiriqui, with personal attacks potentially taking place in tourist areas. Panama also suffers from drug trafficking, money laundering, road traffic accidents, fraud and minor political unrest. Nevertheless, the relatively stable security environment enabled operations' implementation, emphasizing risk prevention, personnel safety and community engagement.

Chile

The migrant crisis in Latin America is a divisive topic among the population in the country. Despite that the security situation in Chile is fairly stable, petty crime and minor land disputes between the government and local communities do exist. Thanks to this relatively stable situation, 3iSolution operations could be implemented without major challenges.

Costa Rica

In general, Costa Rica has a favorable security context. Yet, petty crime poses the main threat to travelers in the country despite the overall crime rate is lower than the regional averages. Civil unrest and protests are usually peaceful while threats of terrorism and conflict are low. As for the corruption level, it has a minimal impact on business, especially since the rule of law is generally observed.

SECURITY INCIDENTS

Any safety, access and security incident affecting our staff, assets, programs or reputation is documented through the internal Incident Reporting mechanism. In 2023, there were no critical or major security incidents.

MANDATORY SECURITY TRAINING REQUIREMENTS

As per the organization's global security policy and its affiliated training policy, staff's personal security and personal awareness are key in enabling a sound and safe implementation of the programs. Therefore, all staff are required to complete a minimum set of courses related to safety and security management. The courses to be completed are: UN's BSafe, Natural Disaster and Emergency Preparedness, as well as Guidelines to be Protected from an Active Shooter. According to the destination of their deployment, staff may be requested to complement these training with additional sessions, as well as other training courses such as HEAT.

3. Operations

Number of Projects



Number of Funding sources

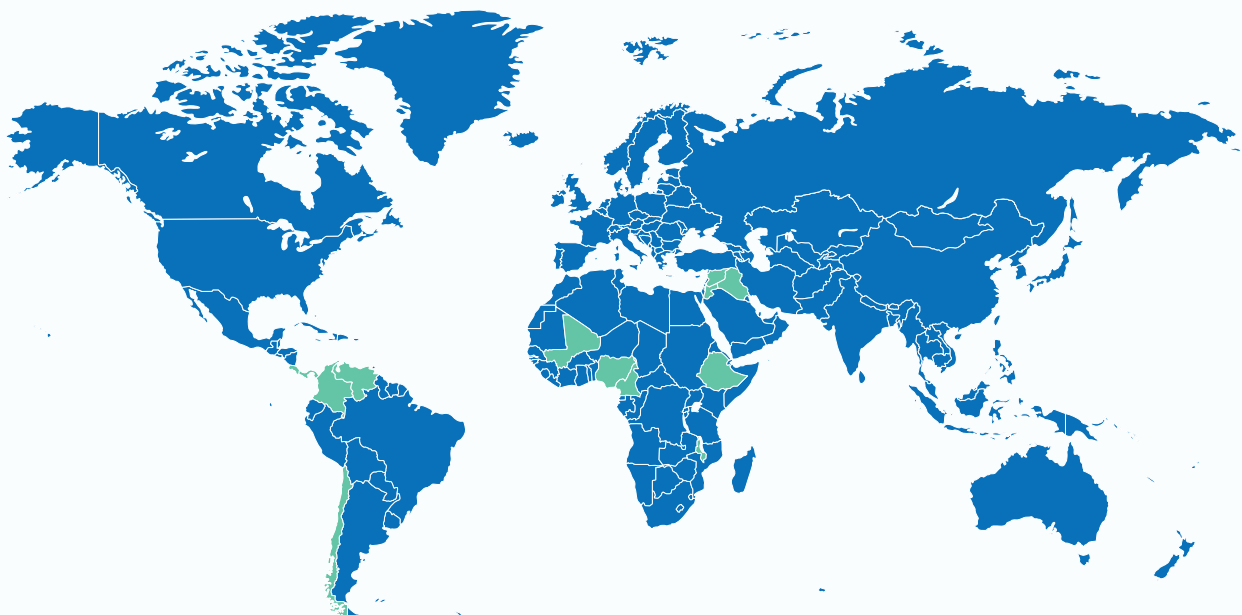


Key Sectors:

- Information Management capacity building
- System/solution development
- Community engagement
- Disaster Preparedness (DP)
- Rapid Response Mechanisms (RRM)
- Localization
- IM support to humanitarian response mechanism.

Countries:

Ethiopia, Malawi, Nigeria, Cameroon, Mali, Syria, Iraq, Jordan, Colombia, Venezuela, Costa Rica, Panama, Chile .



2023 COUNTRY CONTEXT AND MAIN ACHIEVEMENTS

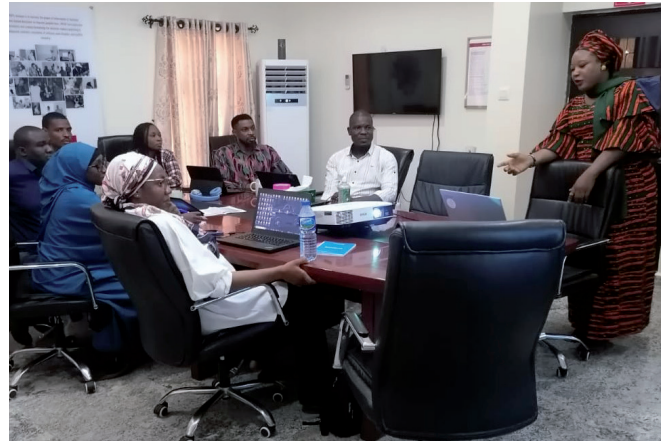


AFRICA

Nigeria:

In 2023, 3iSolution significantly strengthened the Rapid Response Mechanism (RRM) in northeastern Nigeria by systematically addressing Information Management (IM) challenges through a project funded by UNICEF. This two-part project included a component in direct support to UNICEF, where 3iSolution developed and implemented a UNICEF Geospatial Mapping system using the R Shiny App, enhancing program monitoring and spatial decision-making. Simultaneously, 3iSolution has also supported the RRM partners, offering essential IM support, assisting in assessments, and providing capacity-building training. This comprehensive approach equipped partners with vital IM skills, improving emergency response efficiency. The success of the project resulted from collaborative efforts between 3iSolution, UNICEF, and partner organizations, addressing IM gaps and significantly enhancing emergency response efficacy in the region.

In addition, 3iSolution continued to host the Nigeria INGO Forum (NIF), who effectively coordinates, advocates, and represents 56 INGOs and 9 observers, actively engaging in political and economic landscapes despite challenges like limited humanitarian space. NIF's involvement in the Borno Government-led camps closure initiative and continuous coordination efforts showcase its resilience and impact. Collaborating with entities like the Borno State Agency and Nigerian Immigration Service, NIF addresses concerns and facilitates smoother operations for INGOs. Another component hosted by 3iSolution is the PLRCAP initiative, which created the NGO Support Hub, a comprehensive one-stop-shop for Nigerian NGOs in the northeast. The Hub supports self-assessment, organizational development, and resource access. Through meticulous co-design, the Hub's functionalities were established, translating into user requirements,



and digital components were developed and tested. The Hub's impact extends beyond digital realms, empowering women-led organizations, facilitating transitional programming in Adamawa, and promoting humanitarian principles in the northwest. Ongoing success in webinars and organizational self-assessment processes solidifies the Hub's role in providing invaluable support to Nigerian NGOs.

The NIF hosting and the activities are funded by the Swiss Development and Cooperation (SDC), European Civil Protection and Humanitarian Aid Organization (DG-ECHO), Bureau for Humanitarian Assistance (BHA), Foreign, Commonwealth and Development Office (FCDO), Sharetrust Inc. 3iSolution also partners directly with CARE and Save the Children for the contractual implementation of part of the above funding.

Ethiopia

Currently 3iSolution leads an information management consortium including ACAPS and REACH and funded by the European Civil Protection and Humanitarian Aid Organization (DG-ECHO). The consortium aims at enhancing the multi-sectoral response capacity of humanitarian actors responding to the multiple crisis in Ethiopia through improving access to and coordination of analysis, assessments, and information management.

In addition, the 3iSolution Situation Analysis team has also generated nine reports based on secondary data review methods. These reports assess the humanitarian situation in the crisis affected areas of Ethiopia to inform decision-making for humanitarian actors. Topics covered include drought, conflict, and protection thematic areas.

Since May 2023, an information management support team (HIST) addresses assessments and information management gaps and provides

capacity building to enhance the humanitarian response. Through the creation of a service desk, the HIST has addressed 219 requests, prioritizing clusters and coordination mechanisms. In addition, participation in the HNO/HRP 2024 process involved active support to the Protection and WASH clusters. IM capacity building, conducted in collaboration with clusters, reached 155 participants through eight training rounds.

Additionally, since August 2023, 3iSolution has been the technical co-lead for the IM working group in Ethiopia supporting HPC processes from planning to monitoring.

Finally, 3iSolution created a partnership with HINGO Forum in February 2023, which resulted in the creation of an online platform for mapping member profiles, enhancing collaboration and informed decision-making. The platform, set to go live in January 2024, features 83 member profiles.

Malawi

3iSolution, present in Malawi since September 2021, addresses recurring challenges in Humanitarian Data and Information Management that impede response efforts and hinder coordination among humanitarian actors. The project, which includes two main activities, is funded by Flanders and implemented in collaboration with the World Food Program. More specifically, focused on disaster-prone districts – Nsanje, Chikwawa, Mulanje, Phalombe – 3iSolution conducted a comprehensive capacity review in Information Management (IM) and a needs assessment inspired by the TCF AAR. Targeting Civil Protection Committees at various levels within these districts, the review aimed to identify gaps, challenges, and gather feedback on the committees' effectiveness in conducting need assessments during disasters. The findings will be documented in a report shared with stakeholders like DoDMA, UNRCO, WFP, and AWG. Building on this, 3iSolution initiated IM capacity assessment and training activities, specifically targeting District Civil Protection Committee (DCPC) members and relevant information officers to address identified needs effectively.

In addition, actively collaborating with key stakeholders in humanitarian information management, including UNRCO, UNDP, OCHA ROSEA, WFP, and DoDMA, 3iSolution is a member of the Information Management Working Group (IMWG) and contributes to the development of unified IM tools and played a pivotal role in advocating for the Assessment Working Group, drafting SOPs, and guidelines for assessments. Additionally, 3iSolution supported DoDMA in creating the National Disaster Recovery Framework (NDRF) and an interactive NDRF Dashboard, presented at the UN-General Assembly for support. The company also assisted in drafting the Tropical Cyclone Freddy After Action Report (TCF AAR), involving a workshop and organizing preparedness plans for all sectors.



MIDDLE EAST

Syria:

The high level of Explosive Ordnance contamination in Syria continues to have a deadly impact on the civilian population, and obstructs socio-economic perspectives.

In 2023, 3iSolution reinforced its presence in Northeast Syria by supporting the Humanitarian Mine Action response. Funded by the Foreign Policy Instrument (FPI) of the European Union, 3iSolution is leading a project in consortium with (3) Mine Action specialized organizations: Humanity and Inclusion (HI), DanChurchAid (DCA) and ITF.

By coordinating the Mine Action Sub Working Group in NES (through the NES NGO Forum mechanism), 3iSolution promotes a principled, effective, sustainable, and accountable sectorial response. Thanks to the management of a centralized Mine Action data system in NES, 3iSolution develops a series of evidence-based products. These assessments are fundamentals to guide stakeholders' programmatic decisions, and advocate for victims' rights and needs.

Additionally, to ensure that future Mine Action funding is allocated to the most effective use in priority, 3iSolution leads a regional contamination impact survey with the above mentioned Mine Action NGOs. The survey is

Mali:

In Mali, 3iSolution has implemented a project funded by the DG-ECHO. Through this project, which closed in July 2023, 3iSolution has provided support to the humanitarian community through 1. Secondary Data Review Reports on specific thematic that have been decided in collaboration with the humanitarian community and through 2. Provision of Information Management expertise via the deployment of three Information Management Officers to OCHA in the regions of Tombouctou, Gao and Mopti. Following the closure of this project, 3iSolution has closed its office in Mali for the time being.

Cameroon:

In Cameroon, 3iSolution has implemented a project funded by GIZ focused on providing capacity building to the Ministry of Health on data management and analysis. The project aimed at assessing DHIS2 data flows and, more broadly, understanding of Information Management principles with the objective to map needs and knowledge gaps. Consequently, the project team has conducted a series of training mainly on data analysis focused on COVID-19 vaccine and SRHR FP data, with the objective to empower the Ministry of Health teams in various districts to better handle and analyze their own data and hence improving the IM workflows. The project has been implemented in close coordination with the Ministry of Health and has targeted the Central, Littoral, South-West, North-West and Adamawa regions. The team was composed by capacity building officers as well as a thematic expert project lead. Following the closure of this project in February 2023, 3iSolution has no more presence in Cameroon.

set to be completed in January 2024, and will enhance the development of a prioritized and coordinated clearance strategy.

3iSolution is planning in 2024 to continue playing a key role in the Mine Action sector in Northeast Syria, by leading the Mine Action Sub Working Group.



Iraq:



In Iraq, 3iSolution implemented various projects mainly focused on the localization agenda and support to national governmental institutions.

Through the Information Management, capacity-building and technical support to the ministry of labor and social affairs (MoLSA) project, funded by the GIZ, 3iSolution supports the MoLSA by enhancing its capacity to access updated, evidence-based, digitalized labor market information in Iraq. This includes the ability to collect, verify, and analyze data for adaptive policymaking and strategy design, ultimately fostering private sector development. The online system, MIHAN, connects job seekers, graduates, vocational training centers, MoLSA, and private sector stakeholders to promote private sector development and facilitate youth entry into the labor market. The project concludes its first phase, with 3iSolution planning to bring forward the second phase which will focus on private sector engagement and overall system improvement. This decision stems from 3iSolution's successful experience in the first phase and the ministry's interest in continuing cooperation.

Always within the strategy to provide innovative solutions to national governmental institutions, the Developing the river basin monitoring system for the ministry of water resources in Iraq project funded by UNDP, supports the National Center of Water Resources and Management (NCWRM) by developing a customized web-based information management system and providing training to enhance their data processing, analysis, visualization, and dissemination capacities. This empowers the NCWRM to access timely information for predicting flood events and water shortages in the Tigris and Euphrates River basins. As the project nears completion, discussions with the NCWRM explore the potential extension for platform improvement and community data collection.

On localization, 3iSolution has successfully accomplished the Development of information management system for the Iraqi red crescent society (IRCS) project funded by the Swedish Red Cross. From 2018-2023, 3iSolution supported the information management needs of the IRCS through sustainable technical solutions. These activities have been combined with capacity strengthening and development through regular on the job support to monitor and track progress of the online knowledge management system. The project aimed at shifting IRCS's information management system to a digital format and improving the capacity of the staff to ensure effective information management practices.

Finally, 3iSolution has successfully finalized the project funded the International Committee of the Red Cross titled Data acquisition, analytics,

and informatics Services to support ICRC Assistance Activities in Iraq. Within the framework of the ICRC's 'Enhancement of Data analysis and data management processes at the Supervisory Control and Data Acquisition (SCADA) department of the Ninawa Directorate of Water' program, 3iSolution identified areas for improvement in the SCADA unit's data acquisition, processing, and analysis procedures by first conducting a comprehensive needs assessment of the SCADA unit's existing information management system and procedures. The assessment evaluates the unit's performance, strengths, and weaknesses related to data management processes and identified gaps in infrastructure, tools, capacities, and data security, underscoring the need for streamlined processes. 3iSolution has also provided recommendations on the way forward so to inform ICRC programming for the future.

Jordan:

In 2023, 3iSolution has continued working with the World Food Program to implement the Food Security Outcome Monitoring exercise. 3iSolution has overseen implementation of the data collection and management and has provided support in the analysis. This long-term partnership that has lasted almost 5 years has ended in 2023 with the closure of this project. 3iSolution continues to be registered in Jordan.

Kuwait:

The Kuwait Dashboard Project is a collaborative effort between the Kuwait Environment Public Authority (KEPA) and the United Nations Environment Programme (UNEP), spearheaded by 3iSolution. This project aims to visualize a comprehensive State of Environment Report (SoE) through an interactive dashboard. The dashboard will play a vital role in conveying environmental information to decision-makers, identifying emerging environmental issues, and addressing knowledge gaps related to environmental conditions and trends.

The Kuwait Dashboard project facilitates easy access to a rich set of environmental data through an interactive dashboard and it provides comprehensive and current environmental data, enhancing the accuracy of decision-making for humanitarian agencies. In addition, the project enables proactive responses to challenges like natural disasters and climate change by providing crucial data and insights supporting environmental conditions. Finally, 3iSolution has also conducted capacity building sessions for KEPA to effectively use the dashboard and hence ensuring the counterpart will be fully autonomous in its management in the future ensuring sustainability of the intervention.





LATIN AMERICA

In the Latin America region, 3iSolution has strengthened its footprint for the short term and is investigating several new opportunities for the long term.

Colombia:

In the case of Colombia, the EVIDEM consortium with ACAPS, IMPACT and IMMAP Inc, continues forward with considerable success. 3iSolution has successfully helped lead Cluster IM support to the Flagship Initiative, develop a program around community engagement (including a recent November forum on the topic) with UN agency leads, and provide new support to the UARIV (IDP agency) and UNGRD (disaster response agency) in IM. In the latter area, one recent area of advance has been the development of a new AI model on landslides for the country in conjunction with partner Thinking Machines.

In addition to the EVIDEM consortium, UNICEF Colombia programing continues strong with the combined funding for Emergencies and Education area programing in the country reaching US\$1 million in 2023. 3iSolution support to UNICEF was recognized in the UNICEF country report as the 'innovative experience of 2023' by the agency in Colombia.

Venezuela:

In Venezuela, 3iSolution implemented in 2023, and continues in 2024, a project focused on capacity building for Civil Society Organizations on disaster preparedness and information management, with the support of its implementing partner CIVILIS and as part of an Oxfam consortium. The project is funded by DG-ECHO and its objective is to enhance the Disaster Preparedness (DP) capacity of local CSOs and to empower them in directly engaging with communities with DP related training.

Region (Colombia, Panama, Chile, Costa Rica):

Regionally, 3iSolution has dramatically expanded primarily through the continuation of the Aurora WhatsApp chatbot project funded by UNICEF. This project has expanded from its existing work in Colombia, Panama and Costa Rica to also include Chile, where modifications to the tool have allowed for data to be collected under the IOM DTM methodology. The Aurora platform is demonstrating the potential value added of such whatsapp chatbot tools to map migration routes, services available on the way and main needs and assistance of migrants on the move. Linked to the scope of this project and with the objective to enhance its capacity, 3iSolution has also worked on a data tool comparison exercise in collaboration with Queens University which will allow for analysis of results of migrants utilizing the Aurora whatsapp chatbot in comparison with another platform.

Finally, in 2023, 3iSolution signed a contract with IOM in Costa Rica to carry out a Joint Needs Assessment in that country to profile the needs of Nicaraguan migrants and refugees. The Nicaraguan population has been steadily growing in that country, but very limited information is available on their needs. This project makes use of innovative Facebook geolocation methods by partnering with Gallup data collection efforts in the country and thus allowing for more cost-efficient use of resources during the profiling



GLOBAL PROJECTS

FIELD SUPPORT TEAM:

3iSolution has been part of the Field Support Team Consortium since 2018. The consortium, funded by the Bureau for Humanitarian Assistance (BHA) and led by Action Contre la Faim (ACF) has the objective to respond to requests for support from national WASH clusters as well as from the global WASH cluster. 3iSolution has been one of the IM partners of the consortium deploying IM experts to various regions based on request. Participation of 3iSolution in this project has been finalized in July 2023.

MSF GEOAPP PRODUCT OWNER:

3iSolution works in partnership with Médecins Sans Frontières (MSF) Switzerland and its GIS Centre. GIS at MSF has been developed as a service to MSF operations since 2013 and is, since January 2021, an Intersectional Centre of Expertise & Services serving the full Movement. The Centre core mission is to support informed decision making through better spatial comprehension, enhancing the focus of health services around patients, and increasing the impact and efficiency of MSF's regular and emergency

interventions to MSF operations since 2013 and is, since January 2021, an Intersectional Centre of Expertise & Services serving the full Movement. The Centre core mission is to support informed decision making through better spatial comprehension, enhancing the focus of health services around patients, and increasing the impact and efficiency of MSF's regular and emergency interventions

UNICEF RISK COMMUNICATION AND COMMUNITY ENGAGEMENT (RCCE) MONITORING AND EVALUATION TO THE COLLECTIVE SERVICE

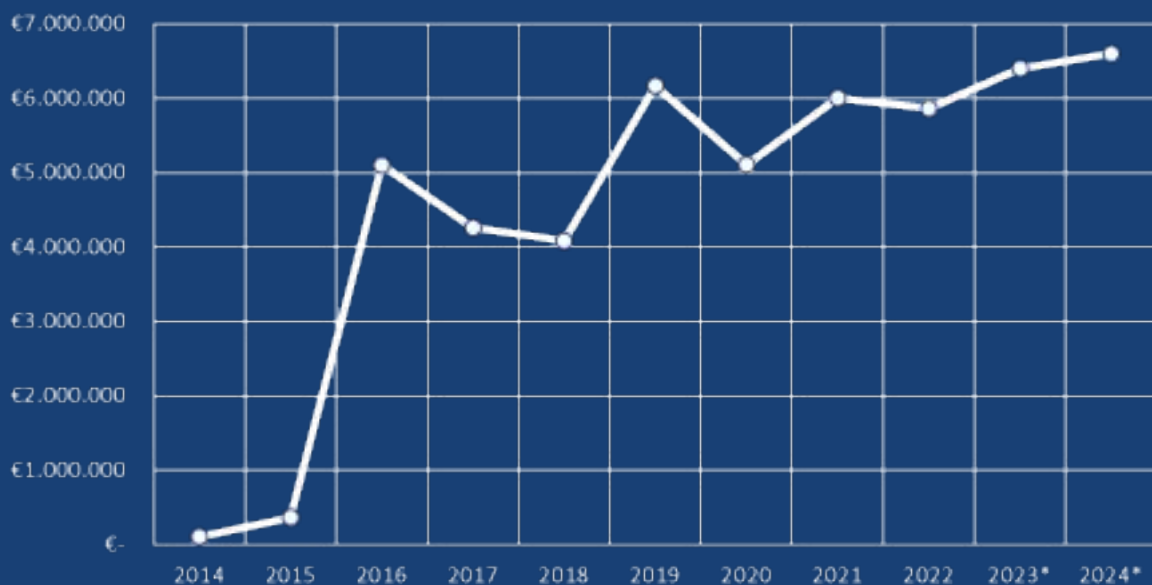
The Collective Service is a collaborative partnership between UNICEF, WHO and IFRC with support from the Global Outbreak Alert and Response Network (GOARN), and key stakeholders from the public health and humanitarian sectors. The Collective Service aims to deliver the structures and mechanisms required for a coordinated community-centred approach that is embedded across public health, humanitarian, and development response efforts. This ensures expert driven, collaborative, consistent and localized RCCE support reaches governments and partners involved in the national response to COVID-19 and beyond. In this framework 3iSolution has provided RCCE M&E support for Collective Service partners at global, regional, national and local levels, from October 2022 to March 2023 through the provision of specialized M&E and IM support. The project has reached very successful results and has been concluded positively

4. Finance

Financial Situation of 3iSolution in 2023

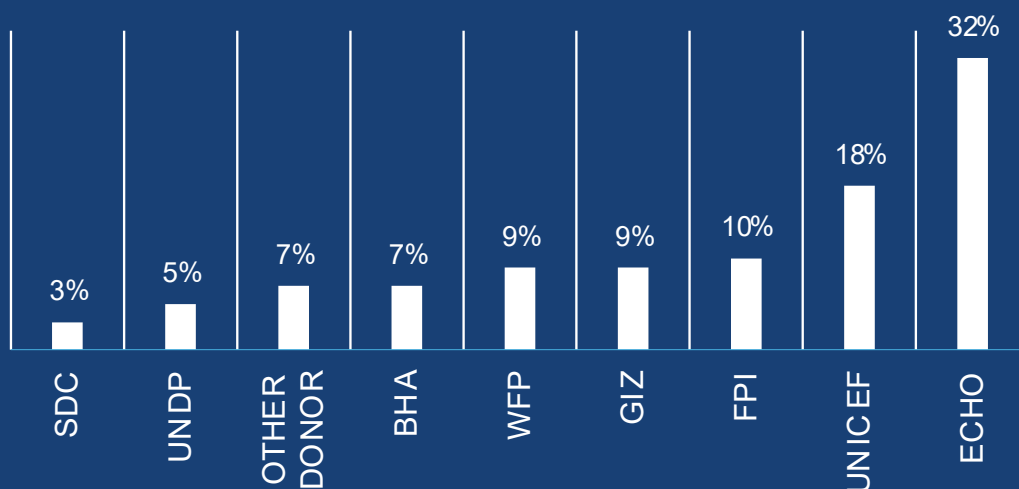
In 2023, 3iSolution recorded a revenue of approximately €6,400,000 (equivalent to about \$7,111,104 USD), indicating a substantial increase in the budget compared to 2022 (€5,863,163 or \$6,253,649 USD).

3iSolution Global Revenue by Year

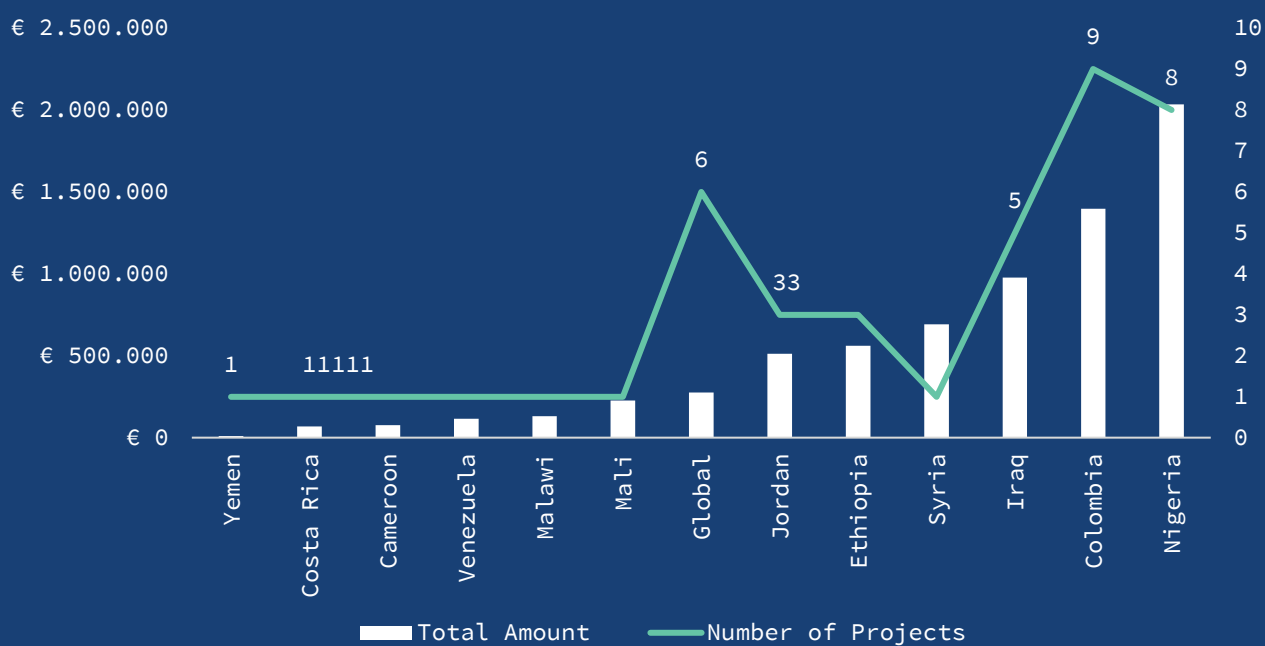


The significant growth in 3iSolution's figures can be attributed to both an increase in the number of managed projects and enhanced financial support from donors. The year concludes with the successful execution of 41 projects, funded by 21 financial donors, surpassing the figures of 2022, which had 33 projects supported by 18 donors

Donor Portfolio 2023



3iSolution Revenue by Country 2023



3iS

**Independent Auditor's Report
Year-ended December 31, 2023**

Association 3iS
97 rue Sauveur Tobelem – 13007 Marseille
This report contain 23 pages

Association 3iS

Head Office : 97 rue Sauveur Tobelem – 13007 Marseille
Association Funds : 888.731 €

Independent Auditor's Report

Year-ended December 31, 2023

To the members of 3iS,

Opinion

In compliance with the engagement entrusted to us by your annual general meeting, we have audited the accompanying financial statements of 3iS for the year ended December 31st, 2023.

In our opinion, the financial statements give a true and fair view of the assets and liabilities and of the financial position of the Association as at 31st December 2023 and of the results of its operations for the year then ended in accordance with French accounting principles.

Basis for Opinion***Audit Framework***

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

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

Independence

We conducted our audit engagement in compliance with independence rules applicable to us, for the period from January 1st, 2023 to the date of our report and specifically we did not provide any prohibited non-audit services referred to in the French Code of ethics (code de déontologie) for statutory auditors.

Observation

Without calling into question the opinion expressed above, we draw your attention to the following point set out in note « Subventions d'exploitation » and « Prestations de services » of the appendix to the annual financial statements concerning the treatment of income from operating subsidies and the provision of services.

Justification of Assessments

In accordance with the requirements of Articles L.821-53 et R.821-180 of the French Commercial Code (code de commerce) relating to the justification of our assessments, we inform you of the following assessments that, in our professional judgment, were of most significance in our audit of the financial statements of the current period.

The notes "Prestation de services" and "Subventions d'exploitation" of the appendix expose in particular the rules and accounting methods relating to the recognition of the income.

The subsidies to be received, which net value raised to 4.839.967 euros in 2023 balance sheet, and the deferred revenue related to subsidies, which net value amounted to 3.404.972 euros, are evaluated according to the methods described in the note "Subventions d'exploitation" of the appendix.

As part of our assessment of the accounting rules and principles used by your association, we checked the suitability of the accounting methods referred to above, and verified information supplied in the appendix and we assured ourselves as to their correct information.

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

Specific Verifications

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

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

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

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

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern

and using the going concern basis of accounting unless it is expected to liquidate the Association or to cease operations.

The financial statements were approved by the Board of Directors.

Statutory Auditors's Responsibilities for the Audit of the Financial Statements

Our role is to issue a report on the financial statements. Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with professional standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As specified in Article L. 821-55 of the French Commercial Code (code de commerce), our statutory audit does not include assurance on the viability of the Association or the quality of management of the affairs of the Association.

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

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

or, if such disclosures are not provided or inadequate, to modify the opinion expressed therein.

- Evaluates the overall presentation of the financial statements and assesses whether these statements represent the underlying transactions and events in a manner that achieves fair presentation.

Marseille, September 6th, 2024
Expertea Audit



Géraud BARACH
Chartered Accountant

Bilan Actif

Etat exprimé en euros		31/12/2023			31/12/2022
		Brut	Amort. et Dépréc.	Net	Net
ACTIF IMMOBILISE	IMMOBILISATIONS INCORPORELLES				
	Frais d'établissement				
	Frais de recherche et de développement				
	Concessions brevets droits similaires				
	Fonds commercial (1)				
	Autres immobilisations incorporelles				
	Avances et acomptes				
	IMMOBILISATIONS CORPORELLES				
	Terrains				
	Constructions				
	Installations techniques,mat. et outillage indus.				
	Autres immobilisations corporelles	22 340	20 986	1 353	5 776
	Immobilisations grevées de droits				
	Immobilisations en cours				
Avances et acomptes					
IMMOBILISATIONS FINANCIERES (2)					
Participations évaluées selon mise en équival.					
Autres participations					
Créances rattachées à des participations					
Autres titres immobilisés					
Prêts					
Autres immobilisations financières	4 084		4 084	8 785	
TOTAL (I)		26 424	20 986	5 437	14 561
ACTIF CIRCULANT	STOCKS ET EN-COURS				
	Matières premières, approvisionnements				
	En-cours de production de biens				
	En-cours de production de services				
	Produits intermédiaires et finis				
	Marchandises				
	Avances et Acomptes versés sur commandes				
	CREANCES (3)				
	Créances usagers et comptes rattachés				40 936
	Autres créances	4 849 457		4 849 457	6 290 931
VALEURS MOBILIERES DE PLACEMENT					
DISPONIBILITES	698 230		698 230	1 073 911	
COMPTES DE REGULARISATION	Charges constatées d'avance	5 609		5 609	73 653
	TOTAL (II)	5 553 296		5 553 296	7 479 431
	Frais d'émission d'emprunt à étaler (III)				
	Primes de remboursement des obligations (IV)				
	Ecart de conversion actif (V)	69 382		69 382	
TOTAL ACTIF (I à VI)		5 649 101	20 986	5 628 115	7 493 992
(1) dont droit au bail					
(2) dont à moins d'un an				4 084	8 785
(3) dont à plus d'un an					
ENGAGEMENTS RECUS					
Legs nets à réaliser : - acceptés par les organes statutairement compétents			- autorisés par l'organisme de tutelle		
Dons en nature restant à vendre					

Bilan Passif

Etat exprimé en euros

31/12/2023

31/12/2022

Fonds associatifs	Fonds propres		
	Fonds associatifs sans droit de reprise		
	<i>Dont legs et donations avec contrepartie d'actifs immobilisés, subventions d'investissements affectées à des biens renouvelables</i>		
	Ecarts de réévaluation		
	Réserves		
	Report à nouveau	877 139	872 813
	Résultat de l'exercice	11 592	4 327
	Total des fonds propres	888 731	877 139
	Autres fonds associatifs		
	Fonds associatifs avec droit de reprise		
	- Apports		
	- Legs et donations		
	- Subventions d'investissements affectées à des biens renouvelables		
	Résultats sous contrôle de tiers financeurs		
	Droits des propriétaires		
	Ecarts de réévaluation		
	Subventions d'investissement sur biens non renouvelables		
	Provisions réglementées		
	Total des autres fonds associatifs		
	Total des fonds associatifs	888 731	877 139
Provisions	Provisions pour risques	69 382	
	Provisions pour charges		
	Total des provisions	69 382	
Fonds dédiés	Aux fondations abritées		
	Sur subventions de fonctionnement		
	Sur dons manuels affectés		
	Sur legs et donations affectés		
	Total des fonds dédiés		
DETTES (1)	DETTES FINANCIERES		
	Emprunts obligataires convertibles		
	Autres emprunts obligataires		
	Emprunts dettes auprès des établissements de crédit (2)	5 752	
	Emprunts et dettes financières divers		
	Avances et acomptes reçus sur commandes en cours		
	DETTES D'EXPLOITATION		
	Dettes fournisseurs et comptes rattachés	234 165	390 892
	Dettes fiscales et sociales	107 670	65 103
	DETTES DIVERSES		
	Dettes sur immobilisations et comptes rattachés	917 443	1 430 262
	Autres dettes		
	Produits constatés d'avance	3 404 972	4 673 846
	Total des dettes	4 670 002	6 560 103
	Ecarts de conversion passif		56 750
	TOTAL PASSIF	5 628 115	7 493 992
	Résultat de l'exercice exprimé en centimes	11 591,64	4 326,71
	(1) Dont à moins d'un an	4 670 002	6 560 103
	(2) Dont concours bancaires courants, et soldes créditeurs de banques et CCP	5 752	
ENGAGEMENTS DONNES			

Compte de Résultat

Etat exprimé en euros

		31/12/2023	31/12/2022
		12 mois	12 mois
PRODUITS D'EXPLOITATION	Ventes de marchandises, de produits fabriqués		
	Prestations de services	965 041	704 377
	Productions stockée		
	Production immobilisée		
	Subventions d'exploitation	5 315 363	5 036 817
	Dons		
	Cotisations		
	Legs et donations		
	Autres produits de gestion courante	22 743	8 338
	Reprises sur provisions et amortissements, transfert de charges		113 630
	Autres produits		
	Total des produits d'exploitation	6 303 147	5 863 163
CHARGES D'EXPLOITATION	Achats		
	Variation de stock		
	Autres achats et charges externes	5 115 217	4 331 479
	Impôts, taxes et versements assimilés	204 280	271 150
	Rémunération du personnel	687 002	1 191 764
	Charges sociales	181 367	114 424
	Subventions accordées par l'association		
	Dotation aux amortissements et dépréciations	4 423	6 994
	Dotation aux provisions		
	Autres charges	6 511	1 696
	Total des charges d'exploitation	6 198 800	5 917 508
	1 - RESULTAT COURANT NON FINANCIER	104 347	(54 345)
Produits financiers	Reprises sur provisions et dépréciations et transferts de charges		
	Intérêts et produits financiers	168 521	147 287
	Dotation aux amortissements et aux dépréciations	69 382	
	Intérêts et charges financières	187 144	76 565
	2 - RESULTAT FINANCIER	(88 005)	70 722
	3 - RESULTAT COURANT AVANT IMPOT (1 + 2)	16 342	16 377
Charges financières	Produits exceptionnels	17 001	
	Charges exceptionnelles	21 751	12 050
	4 - RESULTAT EXCEPTIONNEL	(4 750)	(12 050)
	Impôts sur les sociétés et Participation des salariés		
	(+) Report des ressources non utilisées des exercices antérieurs		
	(-) Engagements à réaliser sur ressources affectées		
	TOTAL DES PRODUITS	6 488 669	6 010 450
	TOTAL DES CHARGES	6 477 077	6 006 123
	EXCEDENT ou DEFICIT	11 592	4 327
EVALUATION DES CONTRIBUTIONS VOLONTAIRES EN NATURE	PRODUITS		
	Bénévolat		
	Prestations en nature		
	Dons en nature		
	CHARGES		
	Secours en nature		
	Mise à disposition gratuite de biens et services		
	Personnel bénévole		



Address: 5 rue Saint Jacques, 13006
Marseille, France.

Telephone: +33 4 91 53 60 49 Email:
info@3is.org