

Financial Statements

Financial year 01/01/2024 – 31/12/2024

Balance Sheet - Assets

Balance Sheet Assets	From 01/01/2024 to 31/12/2024			As of 31/12/2023
	Gross	Deprec. & Prov.	Net	Net
Fixed Assets				
Intangible Assets				
Formation Expenses				
Research and Development Costs				
Temporary Usufruct Donations				
Concessions, Patents, and Similar Rights	193 062	193 062		3 428
Other Intangible Assets	346 030	346 030		
Intangible Assets Under Development				
Advances and Down Payments on Intangible Assets				
Property, Plant and Equipment				
Land				
Buildings				
Plant, Machinery and Equipment				
Other Property, Plant and Equipment	667 972	662 421	5 551	10 388
Construction in Progress				
Advances and Down Payments on Property, Plant and Equipment				
Assets Received Through Bequests or Donations Intended for Disposal				
Financial Assets				
Equity Investments and Related Receivables				
Other Non-Current Investments				
Loans	13 579		13 579	13 579
Other Financial Assets	54 316		54 316	53 863
TOTAL I	1 274 959	1 201 513	73 446	81 258
Intercompany Accounts II				
Current Assets				
Inventories and Work in Progress				
Receivables				
Accounts Receivable, User Accounts and Related Accounts	218 886	21 328	197 558	205 943
Receivables from Bequests or Donations				
Other	1 885 890	10 000	1 875 890	2 492 109
Marketable Securities				
Treasury Instruments				
Cash and Cash Equivalents	10 140 775		10 140 775	10 331 704
Prepaid Expenses	466 165		466 165	81 333
TOTAL III	12 711 716	31 328	12 680 388	13 111 089
Borrowing Costs IV				
Premiums on Redemption of Bonds V				
Foreign Exchange Differences - Assets VI	412 217		412 217	538 600
OVERALL (I + II + III + IV + V + VI)	14 398 892	1 232 841	13 166 051	13 730 948

Balance Sheet - Liabilities and Equity

Balance Sheet - Liabilities and Equity	31/12/2024	31/12/2023
Equity		
Non-Recoverable Equity		
Statutory Equity		
Complementary Equity	858 000	858 000
Recoverable Equity		
Statutory Equity		
Complementary Equity		
Revaluation Surplus		
Reserves		
Statutory or Contractual Reserves		
Reserves for Specific Projects		
Other Reserves	1 180 642	5 886 266
Retained Earnings		-17 956 047
Profit or Loss for the Period	1 399 054	13 250 422
Net Assets	3 437 696	2 038 642
Expendable Funds		
Investment Grants		
Regulated Provisions		
TOTAL I	3 437 696	2 038 642
Intercompany Accounts II		
Restricted and Dedicated Funds		
Restricted Funds from Bequests or Donations		
Restricted Funds	4 672 820	5 530 577
TOTAL III	4 672 820	5 530 577
Provisions		
Provisions for Contingencies	444 126	762 745
Provisions for Liabilities		
TOTAL IV	444 126	762 745
Loans and Borrowings		
Bonds and Similar Borrowings		
Borrowings from Credit Institutions		
Other Financial Borrowings and Debts	81 236	81 236
Accounts Payable and Related Accounts	843 552	1 080 578
Liabilities from Bequests or Donations		
Tax and Social Security Payables	222 070	199 845
Payables for Fixed Assets and Related Accounts		
Other Liabilities	2 438 517	3 674 839
Treasury Instruments		
Deferred Income	264 883	143 662
TOTAL V	3 850 259	5 180 160
Foreign Exchange Differences - Liabilities VI	761 150	218 825
OVERALL (I + II + III + IV + V + VI)	13 166 051	13 730 948

INCOME STATEMENT

Income Statement	31/12/2024	31/12/2023
Operating Revenue		
Contributions	196 608	211 992
Sales of Goods and Services		
Sales of Goods		
- of which sales of in-kind donations		
Sales of Services	3 907 843	3 101 073
- of which sponsorships		
Revenue from Third-Party Funders		
Public Funding and Operating Grants		1 800 000
Contributions from Founders or Utilization of Expendable Endowment		
Public Support and Contributions		
Cash Donations	12 004	1 808
Corporate Patronage		
Bequests, Donations and Life Insurance		
Financial Contributions	13 580 639	17 756 156
Reversal of Depreciation, Impairment, Provisions, and Expense Transfers	227 846	1 546 549
Use of Restricted Funds	3 945 318	1 684 720
Other Income	11 920	22 783
TOTAL I	21 882 177	26 125 082
Operating Expenses		
Purchases of Goods		
Change in Inventories		
Other External Purchases and Expenses	10 716 450	11 985 252
Financial Assistance	1 023 622	2 392 110
Taxes, duties, and similar payments	110 777	157 085
Salaries and wages	5 274 468	7 411 560
Social security contributions	500 383	601 821
Depreciation and impairment allowances	30 979	72 353
Allocations to provisions	9 957	
Transfers to dedicated funds	3 087 560	2 574 277
Other expenses	640 081	846 691
TOTAL II	21 394 276	26 041 148
Operating Result (I - II)	487 901	83 934
Financial income		
Financial income from equity investments		
Income from other marketable securities and non-current receivables		
Other interest and similar income	373 543	309 964
Reversals of provisions, impairment losses, and transfers of expenses	126 383	1 472 441
Foreign exchange gains	782 936	1 681 861
Net gains on disposal of marketable securities		
TOTAL III	1 282 862	3 464 266
Financial expenses		
Financial allocations to depreciation, impairment, and provisions		
Interest and similar expenses	3	25
Foreign exchange losses	460 887	844 328
Net losses on disposal of marketable securities		
TOTAL IV	460 890	844 353
Financial Result (III - IV)	821 972	2 619 913
Profit Before Tax (I - II + III - IV)	1 309 873	2 703 846

Income Statement (Continued)	31/12/2024	31/12/2023
Exceptional income		
From operating activities	142 635	10 594 571
From capital operations	211	
Reversals of provisions, impairment losses, and transfers of expenses	36 506	49 011
TOTAL V	179 351	10 643 581
Exceptional expenses		
From operating activities		5 488
From capital operations		
Allocations to depreciation, impairment, and provisions		21 985
TOTAL VI		27 472
Exceptional Result (V - VI)	179 351	10 616 109
Employee profit sharing		
Income taxes	90 170	69 533
TOTAL PRODUCTS (I + III + V)	23 344 390	40 232 929
TOTAL CHARGES (II + IV + VI + VII + VIII)	21 945 336	26 982 507
Surplus or Deficit	1 399 054	13 250 422

Voluntary contributions in kind		
Donations in kind		
Benefits in kind		
Volunteering		
TOTAL		
Charges for voluntary contributions in kind		
Assistance in kind		
Free provision of goods		
Benefits in kind		
Volunteer staff		
TOTAL		

Description of the Association's Purpose and Activities

Purpose

The association named International Union Against Tuberculosis and Lung Disease, recognized as a public utility by decree of November 2, 1999, whose declaration of creation was published in the Official Journal on November 9, 1999, aims to end suffering from tuberculosis and lung diseases, both old and new, and to provide prevention and care for respiratory diseases. It aims to ensure that no one is left behind, that people are treated equally, and that particular attention is given to vulnerable and marginalized populations and communities.

The Union is a membership organization, a technical organization, and a scientific organization. We were founded in 1920 and are led by individuals committed to our vision: a healthier world for all, free from tuberculosis and lung disease. Our members are organizations and individuals from all regions of the world.

The legally competent bodies of our entity have set various objectives to achieve its purpose.

These objectives constitute the 'project of our entity' for which reserves are established, where applicable, within our equity.

Association's Activities and Social Missions

The nature of the activities or social missions carried out during the fiscal year can be summarized as follows:

Tuberculosis control:

The Union works towards the global elimination of tuberculosis. We support high-quality and accessible prevention and care for people affected by and at risk of tuberculosis, to expand the evidence base for TB care and prevention, and to implement new knowledge into policies and practices.

Tobacco control:

Tobacco kills eight million people each year, including 65,000 children who die from diseases related to second hand smoke. The COVID-19 pandemic brings new urgency to reducing tobacco consumption, and the rise of nicotine and tobacco products such as e-cigarettes presents new challenges and complexities in tobacco control.

The Union centers its tobacco control work around the World Health Organization Framework Convention on Tobacco Control (WHO FCTC) - an international health treaty - and a set of proven evidence-based measures to reduce tobacco use called MPOWER.

Our work extends across more than 50 countries, reaching two-thirds of the world's smokers.

We focus on low- and middle-income countries, where 80% of tobacco-related deaths occur.

Non-communicable Disease Control:

Non-communicable diseases (NCDs), including cancer, cardiovascular diseases, and diabetes, are now significant factors in two out of three deaths worldwide. With the prevalence of tobacco use still very high in many parts of the world and rising obesity rates, the burden of NCDs is increasingly significant.

Currently, NCDs are under-recognized and underfunded by many health systems worldwide. And as the burden of disease in low- and middle-income countries begins to shift from infectious diseases to non-communicable diseases, this issue, in itself, is a major public health challenge. This adds to the complex challenges that NCDs present for those combating the impact of infectious diseases, including tuberculosis and, most recently, COVID-19.

The Union plays a key role in international efforts to raise awareness of the threat caused by the increase in NCDs, as a partner of the NCD Alliance.

Description of Means Implemented

Our action is possible thanks to a local presence in our main operational areas. Our specialists coordinate, manage, and supervise our projects, covering geographical areas sometimes comprising several countries.

The Union's work directly supports the Sustainable Development Goals (SDGs) set out in the 2030 Agenda for Sustainable Development, adopted by all United Nations (UN) Member States, to end poverty, protect the planet, and ensure prosperity for all.

SUSTAINABLE DEVELOPMENT GOAL TARGET 3.3:

"By 2030, end the epidemics of AIDS, tuberculosis, malaria, and neglected tropical diseases and combat hepatitis, water-borne diseases, and other communicable diseases."

In support of Goal 3.3, The Union can demonstrate its impact by using the "KNOW-SHARE-ACT" principle. These principles have guided The Union's work since its founding 104 years ago and demonstrate how groundbreaking science, if properly shared, can lead to global action.

The following examples show how The Union's work leads to change - from research to knowledge and implementation.

KNOW

KNOW is where The Union gathers evidence through our clinical trials, operational research, and analysis of health policy issues and policy transfer.

SHARE

SHARE is where The Union widely shares acquired evidence and knowledge, ensuring it is accessible to all, assisting our partners, and disseminating the latest best practices.

We have developed our "Training" activities as well as a scientific journal, both of which serve as vectors for dissemination and transmission.

Our Annual Conference is a recognized venue for exchange and expertise in the scientific community as an essential event.

ACT

ACT is where The Union works with others to implement solutions, provide vital health services, and advocate for the policies and resources needed to protect health.

Accounting Rules and Methods

Appendix to the balance sheet and income statement for the fiscal year ended December 31, 2024, where the total balance sheet before appropriation is 13,166,051 Euros and the income statement for the fiscal year, presented as a list, shows a result of 1,399,054 Euros.

The fiscal year has a duration of 12 months, covering the period from January 1, 2024, to December 31, 2024.

The following notes or tables are an integral part of the annual financial statements.

The annual financial statements have been prepared in accordance with the provisions of the Commercial Code, the general accounting plan, and ANC Regulation No. 2018-06 of December 5, 2018, relating to the annual financial statements of non-profit legal entities governed by private law.

General accounting rules and principles were applied, with respect for the conservatism principle, in conformity with the basic hypotheses:

- continuity of operations,
- permanence of the accounting methods from one year to the next, independence of the financial years,
- and in accordance with the general rules of establishment and presentation of the annual accounts.

The method retained for valuation of the items recorded in the books is the historical cost method.

Membership Fees with Consideration

Membership fees is a specific item in the income statement called "Contributions".

Membership fees are contributions having another consideration than participation in the general assembly, receipt of publication or remittance of low-value goods.

Union members also benefit from a price reduction on payment of the subscription to the Conference.

As intended in the ANC Regulation 2018-06, member contributions are, therefore, with consideration. Contributions are recognised as revenue when they are actually collected.

When contributions relate to a period after the accounting year, prepaid income is recognised in order to respect the principle of separation of financial years.

For the 2024 fiscal year, membership fees total 196,608 euros.

Dedicated and Deferred Funds

Dedicated funds are liability items that record, at the end of the financial year, the part of the resources, allocated by third-party funders to defined projects, that has not yet been able to be fully used in accordance with the commitment made for them.

The defined project meets the following two conditions:

- being consistent with achievement of the purpose of the association;
- being clearly identified, the attributable costs having to be clearly individualised.

The counterpart for the dedicated funds is recorded in the income statement under the heading "Carry forwards in dedicated funds".

The amount of the dedicated funds of year N is included in profit or loss, over the following years, as and when the funds are used by the counterpart of the "Use of dedicated funds" account.

Dedicated funds debtor are the subject of prepaid income, according to the continuity of the project and the terms of payment of the next instalments on the date of preparation of the accounts.

As a precaution, any collection not made at the end of the period and relating to this accrued income is subject to an impairment test.

The association has modified the presentation of unrealized exchange differences on dedicated funds at year-end, reclassifying them from deferred and utilization accounts for dedicated funds (accounts 689/789) to adjustment accounts (476/477).

This change defers their impact on the income statement until project completion, in accordance with their unrealized nature at year-end.

Furthermore, unrealized exchange differences related to dedicated funds denominated in foreign currencies, previously recorded in dedicated funds (class 19), are now tracked in a specific third-party account (4678), to improve project-based monitoring.

Dedicated funds carried forward in foreign currency are tracked in the reporting currency.

At the end of the fiscal year, the difference in value between the accounting balance of the dedicated fund and the value of the balance in the reporting currency converted at the year-end exchange rate is subject to a foreign exchange difference assessment.

At the end of the fiscal year, dedicated funds amount to 4,672,820 euros.

Foreign exchange differences on dedicated funds total 481,879 euros at the end of the fiscal year.

Financial Aid and Financial Contributions

Financial aid is:

- either a sum of money granted to a natural person as aid or assistance;
- or an optional financial contribution granted by one entity to another entity intended to support actions or investments.

These sums or contributions do not constitute remuneration for services or the supply of goods.

Financial aid is recorded at the date of granting of the aid in an expense or income account: for operations if it corresponds to the normal activity of the entity; exceptional if it is not part of the normal activity of the entity.

The Union grants financial aid to entities to carry out actions within the framework of project management.

In the case of aid that is part of the entity's normal activity, this aid is recorded as operating expenses under the heading "Financial aid".

For the 2024 fiscal year, the amount of financial aid granted totals 1,023,622 euros.

The Union receives financial aid from other entities to carry out actions within the scope of project management.

Regarding aid falling within the entity's normal activity, these aids are recognized as operating revenue under the "Financial Contributions" line item.

For the 2024 fiscal year, the amount of financial aid received totals 13,580,639 euros.

Intangible and Tangible Assets

Assets are valued at their cost of acquisition (including transfer duties, fees or commissions and document fees, related to the acquisition).

Amortisation is calculated, depending on the expected duration of use, according to the straight-line method.

Types of fixed assets	Depreciation method	Depreciation period
Intangible assets	Straight-line	3 years
Fixtures and fittings	Straight-line	10 years
Office equipment	Straight-line	5 years
Computer equipment	Straight-line	3 years
Office furniture	Straight-line	10 years

Receivables

Receivables are valued at their nominal value. An impairment loss is recognized when the inventory value is lower than the book value.

Foreign Currency Transactions

Foreign currency expenses and income are recorded at their equivalent value on the transaction date.

Foreign currency liabilities, receivables, and cash balances are reported on the balance sheet at their equivalent value at the year-end exchange rate. The difference resulting from the revaluation of foreign currency liabilities and receivables at this latter rate is recorded on the balance sheet as "translation difference".

Unrealized unhedged foreign exchange losses are subject to a provision for risks.

Retirement Benefit Obligations

The entity's commitments in terms of retirement benefits for its employees are valued and mentioned in the annex to the annual accounts.

The estimate of retirement commitments is done retrospectively pro rata temporis (individual rights acquired on the day of retirement, pro rata on the date of calculation), based on an assumption of departure at the initiative of the employee at the age of 62, taking into account the following elements:

- Parameters specific to each of the entity's employees (age at closing, seniority, status, mortality rate and annual gross salary),
- Data specific to the entity (absence of collective agreement, hypothesis of increase in payroll, forecast of staff turnover rate and rate of payroll taxes)
- Discount rate used: Iboxx Corp AA10+ Rate (3.38% at year-end 2024)
- Latest pension reform introducing a gradual increase in the retirement age based on the employee's year of birth.

The amount thus obtained, increased by employer social contributions, totals 23,431 euros.

Other Information

Key Events

None

Significant Events Subsequent to the Closing Date

None

Provision for Risks and Charges

The total amount of provisions for risks and charges stands at 444,126 euros at the close of the financial year.

Voluntary contributions in kind

In view of the financial size of the association, the value of volunteering is insignificant.

Method of taxation

The entity is a non-profit organisation not subject to commercial taxes under common law.

Information required by article R.123-198-9° of the Code of Commerce:

The total amount of auditor's fees appearing in the income statement for the financial year amounts to €109,600 including all taxes.

Of this sum, €0 corresponds to services other than the certification of accounts.

Remuneration Paid to Certain Executives

The three main officers of the association are the President, the Treasurer and the Executive Director. The president and the Treasurer have a volunteer activity within the association.

Communicating the remuneration of the three main officers would, therefore, mean disclosing the individual remuneration of an employee.

Details of Exceptional Result

Categories	Income	Expenses	Impact on result
Office-related income	123 262 €		123 262 €
Provisions for risks	36 506 €		36 506 €
Expired, obsolete, or prior-period debts and receivables	19 373 €		19 373 €
Other	211 €		211 €
TOTAL	179 351 €	0 €	179 351 €

Headcount

	Number of employees as of 31/12/2024	Number of consultants as of 31/12/2024	Total as of 31/12/2024
1-Paris	10	43	53
2-Offices			
India	68	42	110
Myanmar	368	1	369
Uganda	6	1	7
2-Total offices	442	44	486
TOTAL 1+2	452	87	539
United Kingdom	6	3	9
3-Total independent subsidiaries	6	3	9
TOTAL 1+2+3	458	90	548

Fixed Asset Schedule

SECTION A	Gross Value At beginning of financial year	Increases	
		Current Year Revaluation	Acquisitions , receivables, transfers
Formation and Development Costs			
Temporary Usufruct Donations			
Other Intangible Asset Items	539 092		
TOTAL	539 092		
Land			
Buildings:	- On own land		
	- On third-party land		
Installations :	- General installations, fittings and building improvements		
	- Technical installations, machinery and tools		
	- General installations, fittings and various improvements		
Equipment:	- Transport equipment		
	- Office and IT equipment, furniture	666 288	1 684
Returnable packaging and miscellaneous			
Tangible assets in progress			
Advances and Prepayments			
Assets received through legacies or donations intended for disposal			
TOTAL	666 288		1 684
Equity-method investments			
Other:	- Investments		
	- Investment securities		
Loans and other financial fixed assets	67 442		453
TOTAL	67 442		453
GRAND TOTAL	1 272 822		2 137

SECTION B	Decreases		Gross Value of Fixed Assets At end of financial year	Legal Revaluation or Equity Method Valuation
	Transfer	Disposal		Original Value of Fixed Assets at Year-End
Setup and Development Costs				
Temporary Usufruct Donations				
Other Intangible Asset Items			539 092	
TOTAL			539 092	
Land				
Buildings:	- On own land			
	- On third-party land			
Installations :	- General installations, fittings and building improvements			
	- Technical installations, machinery and tools			
	- General installations, fittings and various improvements			
Equipment:	- Transport equipment			
	- Office and IT equipment, furniture		667 972	
Returnable packaging and miscellaneous				
Tangible assets in progress				
Advances and Prepayments				
Assets received through legacies or donations intended for disposal				
TOTAL			667 972	

Equity-method investments				
Other: - Investments				
- Investment securities				
Loans and other financial fixed assets			67 895	
TOTAL			67 895	
GRAND TOTAL			1 274 959	

Depreciation Schedule

SECTION A - Financial Year Situations and Movements	Amount at beginning of financial year	Increases	Decreases	Amount at end of financial year
Setup and Development Costs				
Temporary Usufruct Donations				
Other Intangible Asset Items	535 664	3 428		539 092
TOTAL	535 664	3 428		539 092
Land				
Buildings: - On own land				
- On third-party land				
General installations, fittings and building improvements				
Technical installations, industrial machinery and tools				
General installations, fittings and various improvements				
Transport equipment				
Office and IT equipment, furniture	655 900	6 521		662 421
Returnable packaging and miscellaneous				
TOTAL	655 900	6 521		662 421
GRAND TOTAL	1 191 564	9 949		1 201 513

SECTION B - Breakdown of Movements Affecting the Provision for Exceptional Depreciation	Allocations			Reversals			Net Movement of Depreciation at Year-End
	Duration Differential	Declining Balance Method	Exceptional Tax Depreciation	Duration Differential	Declining Balance Method	Exceptional Tax Depreciation	
Setup and Development Costs							
Temporary Usufruct Donations							
Other Intangible Asset Items							
TOTAL							
Land							
Buildings: - On own land							
- On land belonging to others							
General installations, fittings, and developments of buildings.							
Technical installations, machinery, and industrial tools.							
General installations, fittings, and miscellaneous developments							
Transport equipment							
Office and mobile IT equipment							
Recoverable and miscellaneous packaging							
TOTAL							
Acquisition costs of equity interests							
GRAND TOTAL							
UNALLOCATED ALLOCATIONS		UNALLOCATED REVERSALS		UNALLOCATED GRAND TOTAL			

SECTION C - Movements of the financial year affecting charges spread over several financial years	Net amount at the beginning of the financial year	Increases	Annual depreciation allocations	Net amount at the end of the financial year
Loan issuance costs to be spread				
Bond redemption premiums				

Statement of Provisions and Impairments

Nature of provisions	Amount at the beginning of the financial year	Increases: annual allocations	Decreases: reversals at the end of the financial year	Amount at the end of the financial year
Regulated				
Provisions for: - Replenishment of deposits				
- Investments				
- Price increases				
Accelerated depreciation				
Provisions for installation loans				
Other regulated provisions				
TOTAL I				
Provisions for risks and charges				
Provisions for: - Disputes	26 042		20 000	6 042
- Guarantees given to customers				
- Losses on forward contracts				
- Fines and penalties				
- Exchange losses	538 600		126 383	412 217
- Pensions and obligations				
- Taxes				
- Renewal of fixed assets				
- Major maintenance and extensive overhauls				
- Social and tax charges on accrued leave				
Other provisions for risks and charges	198 103	9 957	182 192	25 867
TOTAL II	762 745	9 957	328 576	444 126

Nature of impairments	Amount at the beginning of the financial year	Increases: annual allocations	Decreases: reversals at the end of the financial year	Amount at the end of the financial year
Impairments				
Fixed assets: - Intangible				
- Tangible				
- Assets received through bequests or donations				
- Equity-accounted investments				
- Participating interests				
- Financial				
On inventories and work in progress				
On trade receivables	62 159	21 328	62 159	21 328
On receivables received through bequests or donations		10 000		10 000
Other impairment provisions	10 000		10 000	
TOTAL III	72 159	31 328	72 159	31 328
OVERALL (I + II + III)	834 903	41 285	400 734	475 454
- Operating		31 285	227 846	
Including allocations and reversals: - Financial			126 383	
- Exceptional			36 506	

Statement of Receivables and Liabilities

Receivables	Gross amount	Liquidity of assets	
		Due in less than 1 year	Due in more than 1 year
From fixed assets			
Receivables related to equity interests			
Loans	13 579		13 579
Other financial fixed assets	54 316		54 316
From current assets			
Doubtful or disputed customers and users			
Customers, users, and related accounts	218 886	218 886	
Received through bequests or donations			
Staff and related accounts	3 005	3 005	
Social security and other social organizations	562	562	
Income taxes			
Value Added Tax			
Other taxes, duties, and similar payments	10 877	10 877	
Miscellaneous			
Confederation, federation, union, affiliated associations			
Miscellaneous debtors	1 871 447	1 871 447	
Prepaid expenses	466 165	466 165	
TOTAL	2 638 836	2 570 941	67 895

Liabilities	Gross amount	Maturity of liabilities		
		Due in less than 1 year	Maturities over 1 year	Maturities over 5 years
Bonds and similar borrowings				
Borrowings and debts from credit institutions:	- Originally with a maximum maturity of 1 year			
	- Originally with a maturity of more than 1 year			
Other loans and financial liabilities				
Trade payables and related accounts	843 552	843 552		
Liabilities from legacies or donations				
Staff and related accounts	47 205	47 205		
Social security and other social bodies	71 588	71 588		
Income taxes				
Value Added Tax				
Other taxes, duties and similar	103 277	103 277		
Liabilities on fixed assets and related accounts				
Confederation, federation, union, affiliated associations	81 236	81 236		
Other liabilities	2 438 517	2 438 517		
Deferred income	264 883	256 939	7 944	
TOTAL	3 850 259	3 842 315	7 944	

Accrued Expenses and Accrued Income

Accrued expenses included in the following balance sheet items	Financial year ended on	Financial year ended on
	31/12/2024	31/12/2023
Convertible bonds		
Borrowings and debts from credit institutions		
Other loans and financial liabilities		
Trade payables and related accounts	240 721	211 312
Liabilities from legacies or donations		
Tax and social liabilities	74 243	74 733
Liabilities on fixed assets and related accounts		
Other liabilities	17 545	9 053
TOTAL	332 509	295 099

Accrued income included in the following balance sheet items	Financial year ended on	Financial year ended on
	31/12/2024	31/12/2023
Receivables from equity investments		
Other non-current investments		
Loans		
Other financial non-current assets		
Trade receivables and related accounts	5 936	
Claims received by legacies or donations		
Other receivables	953 295	1 743 487
Marketable securities		
Cash and cash equivalents	51 351	53 516
TOTAL	1 010 582	1 797 003

Deferred Income and Prepaid Expenses

Deferred income		Financial year ended on	Financial year ended on
		31/12/2024	31/12/2023
Income:	- Operating	264 883	143 662
	- Financial		
	- Exceptional		
TOTAL		264 883	143 662

Prepaid expenses		Financial year ended on	Financial year ended on
		31/12/2024	31/12/2023
Expenses:	- Operating	466 165	81 333
	- Financial		
	- Exceptional		
TOTAL		466 165	81 333

Statement of Changes in Dedicated Funds

Variation des fonds dédiés issus de	Libellé du fonds	A l'ouverture de l'exercice	Reports	Utilisations		Transferts	A la clôture de l'exercice			
				Montant global	Dont remboursement		Montant global	dont fonds correspondant à des projets sans dépense au cours des 2 derniers exercices	Ecarts de conversion s actifs et passifs sur fonds dédiés	Montant global écart de conversion inclus
Subv.	AFD-Agence Française de Développement	1 333 324		1 286 532			653 332			653 332
CF	Canton de Vaud	1 232	20 555				21 847			21 847
CF	Centers for Disease Control	34 532		35 727			(1 195)		1 195	0
CF	BMGF USEA Grant Agreement	1 163 125		1 163 125			0			0
CF	GFATM-HIV-Myanmar	126 477		1 232			125 185		16 812	141 937
CF	Various donors-APW/ Other (Europe, Africa)	13 863	2 063	13 863			2 063		(2 063)	0
CF	SORT IT WHO	34 221		34 221			0			0
CF	GFATM-Myanmar TB	45 563	55 332				101 561		13 057	114 618
CF	GFATM-Myanmar COVID19	73 387	61 833				135 826		20 318	156 744
CF	IDEFEAT		687 646				687 646		(687 646)	0
CF	BMGF-The Union conferences	101 438		29 130			72 308		6 264	78 573
CF	AIS-USAID Myanmar		5 855				5 855		(5 855)	0
CF	GFATM-C19RM	1 154 400		561 472			592 928		43 533	642 521
CF	Family Health International 360	7 865		8 540			(675)		675	0
CF	CDC Foundation funding for Emory University	37 348		37 348			0			0
CF	Supporting research in SEAR countries	723 931		701 463			22 468		(22 468)	0
CF	BP WCTOH & Capacity Building 2024-2025		633 028				633 028		42 236	741 264
CF	BMGF ICE TB Grant Agreement		1 375 532				1 375 532		68 243	1 443 835
CF	HQ - CDC Cooperative Agreement		10 767				10 767		1 853	12 620
CF	USEA - BMGF ACSM2 USEA Grant Agreement		168 224				168 224		15 307	183 531
	TOTAL GÉNÉRAL	5 530 577	3 087 560	3 345 318	0	0	4 672 820	0	(481 873)	4 190 941

Subv. = Subvention publique

CF = Contribution financière

Financial Schedules Related to Current Finance Leases

	Land	Buildings	Materials & tools	Other non-current assets	TOTAL
Original value:					
Depreciation:					
Accumulated from prior periods					
Depreciation for the period					
TOTAL					
Net book value					
Fees paid:					
Accumulated from prior periods				610 484	610 484
Current period amounts				133 904	133 904
TOTAL				744 388	744 388
Fees remaining due:					
Within 1 year					
Between 1 and 5 years					
Over 5 years					
TOTAL					
Residual value:					
Within 1 year					
Between 1 and 5 years					
Over 5 years					
TOTAL					
Amount recognized in the financial year:				133 904	133 904

Changes in Equity Art. 431-5

(Art. 431-5 of ANC Regulation 2018-06)

Changes in equity	Amount at beginning of financial year	Appropriation of profit/loss	Increases	Decreases or consumption	Amount at end of financial year
Unrestricted equity	858 000				858 000
Restricted equity					
Revaluation differences					
Reserves	5 886 266			4 705 625	1 180 642
Retained Earnings	-17 956 047	13 250 422	4 705 625		
Surplus or deficit for the year	13 250 422	-13 250 422	1 399 054		1 399 054
Net Assets	2 038 642		6 104 679	4 705 625	3 437 696
Expendable Appropriations					
Capital Grants					
Regulated Provisions					
TOTAL	2 038 642		6 104 679	4 705 625	3 437 696