

ANNUAL REPORT Edition 2022

Human Resources Without Borders - RHSF

"Acting so that everyone can live with dignity from their work, here and now there"



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EDITORIAL

Martine COMBEMALE - Founder and President of RHSF



"I have just returned from a mission in Egypt. I met children who get up at 3am and go to school at 8am to help their parents in the fields. After that, they go back to help their parents who are not working in a family farm but in commercial agriculture.

These children hate this agricultural work which exhausts them even if they express their pride in being able to help their parents. The latter dream of seeing their kids leave agriculture, which, for them, is a dead end.

This is because the agricultural sector, which is currently struggling to attract labour, is a major focus of the persistence of forced and child labour¹ worldwide. And let there be no mistake, the problem also affects developed countries, where migrant workers vulnerable to forced labour, or young apprentices sometimes exposed to

dangerous working conditions inappropriate to their age, are increasingly used. A vicious circle is created between indecent work and unattractive jobs.

However, it is possible to break this vicious circle between abusive working conditions and the loss of attractiveness of the professions. The agricultural sector is a noble, highly technical sector whose economic future is assured. There is room for action to give workers, especially young people, a rewarding and effective apprenticeship, an attractive future job, and thus both a future and a pride in their "added value", for them but also for their families and their communities.

Excellence in agriculture cannot be judged solely on the basis of the product stored on our shelves. Through our experiments in France and in Costa Rica, we want to contribute to excellence in agriculture, at economic and environmental levels as well as social and societal levels. In these two very different countries, we approach concrete situations with the same humility, pragmatism and convictions that have driven us since the founding of RHSF.

Our convictions are based on our experience, gained from 20 years of presence in the field, during which we have been able to measure the complexity of situations. From this complexity, we have learned that the only way to take effective action is by bringing together in concrete projects all the actors of good will whose interests, even if they seem contradictory, are legitimate and almost always reconcilable.

To these actors, we can bring experience, expertise. We can also bring them together around common projects where they can meet, exchange and cooperate with a view to inventing new solutions that will satisfy everyone. It is not much, and this is the source of our humility, but it is not nothing and this is the

¹- Most children in child labour work within their family unit (72%)

⁻ The agricultural sector accounts for the largest share of child labour worldwide (70%)

Child labour: Global estimates 2020, trends and the road forward - Report published by the International Labour Organization (ILO) and the United Nations Children's Fund (UNICEF) in June 2021

reason for our perseverance.

Bringing stakeholders together and getting them to cooperate in order to experiment with new solutions is and remains the guiding principle of our projects, such as those we are carrying out in Malaysia and Costa Rica, with the support of AFD.

The other line of action is awareness-raising and information.

2021 was the year in which, in cooperation with the ILO, we successfully completed the international cartoon competition, which resulted in the publication of a catalogue and an exhibition that opened at the UN in Geneva on 8 June 2022. Many of the diplomats and personalities present have already asked us to host the exhibition in their countries.

The year 2021, the International Year for the Elimination of Child Labour, has been rich but difficult. Rich in projects and achievements, as we have seen, and in promises, since we have also published on the Alliance 8.7 platform <u>three action pledges</u> to contribute to the elimination of child labour. But it has been a difficult year and has led us to carry out an in-depth reflection on our modes of cooperation and our economic model. We have launched a working group to adjust our roadmap to the context that has evolved so rapidly over the past two years.

But thanks to the daily commitment of the team, the help of our volunteers, the trust of our partners and the support of our members, we are still driven by the same conviction: forced labour and child labour are injustices that are not inevitable, and we must persevere.

RHSF ROADMAP

Human Resources Without Borders – Ressources Humaines Sans Frontières – RHSF

The entire RHSF team is working on a roadmap for the next few years based on the fundamentals of RHSF.

Target 8.7 of the UN Sustainable Development Goals to eradicate child labour by 2025 and forced labour by 2030 remains the focus of RHSF (see previous annual reports). RHSF intends to continue to contribute directly to the international effort to achieve Target 8.7 by combining in-depth awareness-raising of all audiences with experimentation in collaboration with impacted stakeholders.

RHSF's development axes in the coming years will focus on capacity-building of these stakeholders as well as accelerating its action-research programme in cooperation with its partners.

The new roadmap will be at the top of the agenda of the employee seminar in August 2022 and will be shared with the association's governance bodies to seek their inputs and validation.

RHSF IN 2021

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PART 1: RHSF IN 2021

ACHIEVEMENTS AT A GLANCE



ACHIEVEMENTS WORLDWIDE SINCE ITS CREATION



THE YEAR 2021 IN CONTEXT: KEY GEO-POLITICAL EVENTS

- 2021 or a milestone year for the fight against child labour,
- Strengthening regulatory frameworks,
- Debates on the banning of forced labour products,
- France commits and launches its national strategy as a Pathfinder Country of the Alliance 8.7,
- Covid-19 reveals and exacerbates the vulnerability of some workers,
- Climate change and modern slavery are interconnected.

(Read <u>the dedicated article</u> on the RHSF website)

ACTIONS IN THE FIELD IN 2021

WORK IN COCONSTRUCTION

To ensure sustainable action and to mobilise everyone in a voluntary and constructive manner, RHSF works in partnership according to the principle of co-construction. RHSF involves all stakeholders in the analysis of issues and at clearly identified stages to ensure ownership and impact. RHSF systematically ensures that the parties share the same knowledge of the facts and issues. Dialogue and knowledge transfer are essential to achieve this.

In 2020, several major partnerships were initiated, pursued, or strengthened and finally led to important achievements in 2021.

Partnership with the Ministry of Europe and Foreign Affairs (MEAE)

Political action is crucial to create the conditions for the private sector to take action, as well as to support awareness-raising and information to the general public.

On 15 June 2020, the MEAE announced its partnership with RHSF to act together and bring about solutions in supply chains. In concrete terms, it is a stakeholder in the experiments carried out as part of the Lab 8.7 action-research programme.

In 2021, RHSF continued to cooperate with the various French embassies in countries where it has launched or is preparing to launch experiments, particularly in Costa Rica and Malaysia, to prepare for the start of projects at the end of the year.

In addition, the "Prevention 360" project co-financed by the MEAE aims to create the reference framework and build a project in agriculture abroad. Field analyses are planned in 2022 in Eastern Europe and North Africa.

Partnership with the French Development Agency (AFD)

In the continuity of the partnership with the MEAE, in 2020, RHSF applied for co-financing from the AFD - the public institution that implements France's development and international solidarity policy – for two Lab 8.7 experiments, one in the manufacturing industry in Malaysia, the other in agriculture in Costa Rica. AFD support requires a specific project structure, which RHSF took the time to familiarise with in 2020 through meticulous preparatory work.

The first project note was accepted, and the final application (NIONG) was submitted in February 2021. The positive answer was received in July for a double project with co-financing for 3 years starting from 1 January 2022 (2022-2024). From November 2021, a preparatory phase was launched requiring the return to the field of RHSF teams in Costa Rica (coffee growing) and Malaysia (manufacturing). They were able to perform in-depth analysis of the risks of child and forced labour on the experimental sites, meet again with the stakeholders and organise the deployment of the projects from January 2022.

Partnership with the International Labour Organization (ILO)

For years, RHSF has liaised with the ILO on its field projects. Since 2020, RHSF has also been working with ILO teams in Geneva on awareness-raising and capacity-building projects.

In 2021, RHSF and the ILO coordinated the second international cartoon competition to raise awareness of the realities of forced labour (see our <u>website</u> for more information and Part 1 - Diffuse - Our awareness-raising programmes).

Partnership with the French National Institute for Consumer Affairs (Institut national de la consummation - INC)

Aware of the limits of its resources to reach all consumers, RHSF has made a strategic decision to work with consumer information organisations to raise awareness of the complex realities of child and forced labour and its levers for action.

In 2020, RHSF initiated a collaboration with 60 million consumers, the magazine published by the INC, and launched the first capacity-building actions (see details in Part 1 - Diffuse - Our capacity-building programmes).

This led to a strong decision by the INC: in May 2021, as part of the International Year for the Elimination of Child Labour, the Institute made a <u>public commitment</u> to take action to raise consumer awareness (*available in French only*).

In 2021, the collaboration between the INC and RHSF was strengthened to become part of the initiative of France to become a "Pathfinder country", a status that France applied for in 2021 by officially submitting its national strategy to international institutions. RHSF is a driving force behind proposals for consumer information through a working group, and courses of action will be validated in 2022 in order to establish a specific action plan.

Partnership with private companies

RHSF has continued its action to involve companies as closely as possible in situations of indecent work in supply chains. It materialized through targeted cooperation around three modes of action depending on the company's role in the supply chain and its maturity in dealing with child and forced labour:

- Cooperation on the ground: as in Costa Rica and Malaysia with local and ordering companies (see Part 1 Experiment)
- Capacity-building: as with the members of the FIR, a French professional network for responsible investment (*see Part 1 Diffuse*)
- Awareness-raising (see Part 1 Diffuse)

Partnership with local NGOs

RHSF has also maintained and deepened its relationships with local NGO partners in its countries of operation (see Part 3 - The RHSF community - Our partners).

In Malaysia and Costa Rica, in particular, RHSF and its partners have identified the capacities to be strengthened in each country and how best to articulate their expertise and skills in preparation for future experiments:

- RHSF and the NGO Tenaganita partnered in 2020 and 2021 to carry out a risk analysis in the Johor industrial basin in Malaysia. The Malaysian labour rights NGO Tenaganita was founded by Irene Fernandez (Alternative Nobel Peace Prize winner 2005).
- Meanwhile, in Costa Rica, RHSF partnered with Flora Nueva, a social enterprise that seeks to have a positive impact on producers and their families using agro-ecology, processing of agricultural products and value sharing.

The work carried out with Tenaganita in Malaysia and Flora Nueva in Costa Rica resulted in the two experiments launched in November 2021.

• In Asia, the partnership with the local Taiwanese NGO Serve the People Association (SPA) continued to investigate further the recruitment fees charged by local agencies recruiting foreign workers, particularly Indonesians and Filipinos.

EXPERIMENT

Because there are no turnkey solutions to child labour and forced labour today, we need to experiment with concrete solutions.

Launched in 2019, the "Lab 8.7" action-research programme is dedicated to testing new approaches to prevent child labour and forced labour *(see Lab 8.7 insert - Part 3),* combining the adaptation of HR management practices and the development of local policies for the protection of *vulnerable* workers

MODE OF ACTION OF LAB 8.7

1. IDENTIFY experimentation projects:

"Experimental projects 0" allow for the testing and validation of one or more working hypotheses to sustainably reduce the risks of child labour and forced labour to which workers are exposed.

The "replication projects" make it possible to test and validate the replication of a selected solution (after the 0 experimentation phase) to ensure that it is easily transferred and spread on a larger scale.

2. EXPERIENCING in the field :

RHSF, in close collaboration with its partners, is testing with a site (factory/operation) the chosen solution to:

- Measure the operational feasibility and impact on the risks to which workers are exposed,
- Validate and adjust to transmit.

3. MUTUALISING experience and knowledge :

Pooling makes it possible to structure operational, transferable solutions, particularly with the support of academic experts and experts from the network of international organisations (ILO, IOM). Mutualisation is carried out at several levels:

- between experiments in the same country
- between experiments in the same sector
- between experiments that require the same basic tools and training (prevention base)

In concrete terms, it allows for the development of useful resources at each stage of prevention.

4. COOPERATE :

To ensure the success and sustainability of the deployed solution and, in addition to the companies involved, RHSF cooperates with:

- the French government,
- the governments of the countries hosting the experiments,
- representative civil society organisations including local NGOs.

South East Asia

- Malaysia manufacturing sector
- ightarrow Responsible management of the workforce
- ightarrow Fair recruitment channels

Findings

In Malaysia, the risks of forced labour particularly affect migrant workers, who number nearly 2 million legally registered workers, plus a large but undetermined number of irregular workers. This is particularly the case in the manufacturing industry.

In 2020, RHSF's study of the migration path of Indonesian workers to a pilot factory in Malaysia confirmed that the complexity and opacity of the recruitment chain was fueling situations of debt bondage. Recruitment agencies continue to overcharge migrant workers and the causes of their vulnerability to forced labour are not being addressed. (For more details see the Annual Report Edition 2021).

As a result of this study, the Malaysian pilot plant volunteered to pilot fair recruitment channels and a responsible management system of their workforce.

Experimental project

<u>Key issue</u>: reducing the vulnerability of people to child labour and forced labour in the legal supply chain.

<u>Tested solutions</u>: reducing internal and external risk factors at the pilot plant by combining the method for responsible management of the workforce with the testing of a fair recruitment channel with a profitable and sustainable business model for all stakeholders along the value chain.

<u>Field deployment</u>: on 1 November 2021, Aziz Ahammout moved to Malaysia to prepare and monitor the project supported by AFD. After a first preparatory phase at the end of 2021, the main activities are to start on 1 January 2022 (2022-2024). His presence gives RHSF a new relay in the Southeast Asian region.

After two years of absence from the field, the aim was to get back in touch with the various players. RHSF connected the partner NGO Tenaganita and the company to create a bond of trust to move forward on a common front. This privileged communication also makes it possible to identify possible problems and respond quickly.

In November, a capacity-building cycle was offered to members of the company (particularly managers) and to the local partner to transmit to them the principles of responsible management of the workforce (health and safety, remuneration-qualification, recruitment, social dialogue) in relation to forced labour and child labour.

For example, the risk mapping of work operations has been underway since 2020. This in-depth work will, first, make it possible to identify the risky tasks in the plant and establish the health and safety risks for each workstation and each worker profile.

A task allocation plan will, then, allow the worker's profile to be considered in future recruitments so that workers can only be assigned with tasks that do not expose them to risks.

Ultimately, this makes it possible to protect the vulnerable worker (young, inexperienced, or pregnant woman) from health risks and to engage the employer to better mitigate them.

In concrete terms, a pregnant woman will not be assigned to a workstation in contact with chemicals, an unqualified young person will not handle dangerous tools until they reached a sufficient level of qualification, etc....

Central America

- Costa Rica agricultural sector
- ightarrow Responsible management of the workforce
- → Fair recruitment channels
- ightarrow Education and skills for the future in agriculture

Findings

In Costa Rica, 60% of coffee pickers are foreigners, particularly Nicaraguans. As legal immigration is considered too long and too costly by producers, Nicaraguans are most often recruited illegally, through intermediaries who charge them high fees.

The field analysis carried out in 2020 identified the mechanisms by which these migrant workers are particularly vulnerable to the risks of abusive labour, including forced labour and child labour. RHSF has been able to observe Nicaraguan children working as young as 4 years old, often in dangerous conditions. Children of local planters may also be exposed to abusive work (including hazardous labour) during school holidays, which coincide with the harvest.

The employers we met were mainly small-scale planters who were not trained in management of the workforce and the risks of abusive work.

Experimental project

<u>Major challenge</u>: get children and their families out of the cycle of abusive work and poverty by valuing the work of parents and the education of children, to give parents pride and empower children.

<u>Solutions tested</u>: as in Malaysia, the aim is to prevent risks by taking action for responsible management of the workforce and for a fair recruitment channel for foreign workers. In addition to this, an educational component should make it possible to develop a future alternative to abusive child labour locally. Through this educational programme, which will be tested in particular during the holidays (harvest period), the aim is to enable children (under 18 years of age), who are currently fleeing from agriculture, to return to it under protective conditions, respecting the law and opening up future prospects for them. This programme will also encourage the discovery of tomorrow's agriculture and the means to self-sufficiency.

<u>Deployment in the field</u>: from November 2021, Estelle Eeckeman spent four months in the field to prepare and start the project supported by AFD, which is to be officially launched on 1 January 2022.

After two years of absence in the field, as a result of the pandemic, the presence of an RHSF employee has made it possible to meet a major challenge: to re-establish trusting, embodied relationships with all the actors in the community (schools, producers, families, health clinics, university, etc.).

It was also an opportunity to observe how the situation of producers, workers and their families has changed over the last two years and what new issues have emerged.

Nicaraguan labour could not come to work in Costa Rica during the pandemic because the borders were closed. At the same time, for a year, schools conducted their courses remotely.

This situation revealed that part of the local population is vulnerable to forms of child labour – the situation is aggravated when schools are closed. An eleven-year-old Costa Rican child testifies that throughout the three months of coffee picking, he worked every day, all day, like an adult, on dangerous slopes and in all weathers, including rain.

Finally, a first workshop on health and safety held in 2021 allowed RHSF to identify the concerns and perceptions of local people on the subject in order to go further in the co-construction of the project.

Therefore, this mission enables RHSF to evaluate changes caused by the pandemic and to take this new context into account in the overall project.

► Europe

- France agricultural sector
- ightarrow Responsible management of the workforce
- → Fair recruitment channels
- ightarrow Education and skills for the future in agriculture

Findings

The lack of attractiveness of agricultural work in France makes it difficult to recruit workers in agriculture and increases the sector's dependence on foreign labour. This phenomenon has an impact on the dynamism of the sector and causes the loss of know-how listed as a UNESCO heritage.

The use of foreign recruitment channels is unfortunately associated with risks of abusive employment for individuals. Faced with recruitment difficulties, employers may also be led to recruit minors under the same conditions as adults, whereas the work that can be carried out by children must be subject to specific conditions that ensure their health, integrity, and development.

Experimental project

<u>Major challenge</u>: contribute to an agricultural sector that is respectful of workers, attractive to young people, a source of pride, while capable of perpetuating and developing its professions and knowhow in line with the economic and environmental challenges of today and tomorrow.

<u>Experienced solutions</u>: a model of social, environmental, and quality excellence that makes it possible to:

- Revalue the skills and occupations of agricultural workers, as well as their impact in a global vision of the sectors from finished product to seed;
- Recruit via a farm group model bringing together clients, farmers, young people and apprentices, to pool costs and resources and sustain the model of excellence, with associated tools and training;
- Build the capacity of farmers and young people based on their specific needs, in particular by improving the quality of training and mentoring skills of farmers;
- Establish and sustain responsible management of the agricultural workforce that ensures decent work and retains workers, especially youth and women.

Mainland China and Taiwan

- Mainland China manufacturing sector
- ightarrow Responsible management of the workforce
- → Fair recruitment channels

Reminder of ongoing experiments

In 2016, RHSF succeeded in upgrading the workforce management system of the Chinese factory Polyunion (*see the Annual Report Edition 2021 - Innovation Report and <u>the dedicated page on the</u> <u>website</u>). This pilot project, which won two international awards, is being replicated since 2019 at another supplier in China.*

Context in 2021

The pandemic continued to severely limit RHSF's activities in China. Additionally, China faced government power cuts in some 30 provinces in order to regulate energy production.

Several effects have been observed on Chinese industry:

- The occasional closure of factories has disrupted the overall planning of companies (schedules, delivery time, product quality, etc.),
- Job stability is undermined: employees leave the factories to become temporary workers,
- The health and safety of workers is undermined by night work,
- Production costs have increased.

Progress in 2021

In 2021, RHSF continued the capacity-building programme for the pilot plant through its consultancy activity, despite the difficult context.

Taiwan - manufacturing sector

→ Fair recruitment channels

Reminder of ongoing experiments

In Taiwan, forced labour is systemic in sectors where there is a shortage of local labour. The business model of recruitment agencies is based on indebtedness of low-skilled migrant workers, who are forced to pay between 5- and 30-months' wages to work. Existing initiatives are failing to change this business model.

This is why RHSF has developed a project to build a fair recruitment channel in Taiwan in partnership with Serve the People Association (SPA) locally.

In 2019, Taiwan's Vice Minister of Labour confirmed his support to the project. RHSF designed the experimental plan on two corridors: Indonesia-Taiwan and Philippines-Taiwan.

<u>Major challenge</u>: to reduce the vulnerability of populations to child labour and forced labour in the country's companies by deploying a fair recruitment channel model with a profitable and

sustainable economic model for all stakeholders along the value chain.

Progress in 2021

Pending the reopening of the borders, RHSF has continued its partnership with SPA to further investigate the recruitment practices and costs of local agencies in relation to migrant workers. Construction of the project is due to start again at the end of 2022 in conjunction with the Taiwanese Ministry of Labour and the French office in Taipei.

DIFFUSE

Everyone, at their own level, can act on the phenomena of child labour and forced labour in supply chains. RHSF is working to raise awareness and train all stakeholders in these chains. Since 2019, RHSF has been working on structuring its programmes. The courses are adapted to the target audiences and professions.

Our awareness-raising programmes

► To members

On 10 June 2021, the first webinar of the RHSF Movement provided an opportunity to exchange views on child labour, to understand its complexity and to discover RHSF's modes of action. It was also the occasion for the launch of the programme Voices of RHSF. It is designed to enable members who wish to do so to raise awareness in companies, schools, and universities about the realities of indecent work in supply chains, here and there. If you are interested, please contact Estelle Eeckeman, e.eekeman@rhsansfrontieres.fr.

► Towards the greatest number

In 2021, RHSF and the ILO jointly coordinated the second international cartoon competition in partnership with Cartooning for Peace. The aim: to raise awareness about the scourge of forced labour. With a pencil, it is possible to underline the urgency of eradicating forced labour and child labour and to encourage everyone, in a universal language, to take action.

The cartoon competition was launched on 10 March 2021, inviting cartoonists around the world to submit their cartoons. Between March and April, over 200 cartoonists from 65 countries responded to the challenge and used their talent to deliver 460 drawings. The jury was able to discover their vision on forced labour in very different styles, with strong messages. In June and July, internet users around the world were asked to choose their favourite cartoon out of a selection. On the World Day Against Trafficking in Person, 30 July 2021, the ILO and RHSF announced the winners:

- 1er Jury Prize Vasco Gargalo (Portugal),
- 2^{ème} Jury Prize Javad Takjoo (Iran),
- Cartooning for Peace "Coup de Coeur": Eshonkulov Makhmudjon (Uzbekistan),
- Public's favourite (public votes on Instagram): Kaan Saatci (Turkey).

In addition to these awards, there are three thematic awards for Education, Supply Chains, Act and five special mentions.

A selection of these best cartoons will be presented in a travelling exhibition around the world and in a dedicated <u>catalogue</u> (*all information and the catalogue are available on the RHSF website*).



Winner of the 2nd edition of the cartoon competition - Vasco Gargalo

► To companies

RHSF is also continuing to raise awareness among companies to increase understanding of the risks of child labour and forced labour and to provide keys for action.

In 2021, several sessions were conducted:

- Awareness-raising for member of the professional network EDH (Entreprises pour les Droits de l'Homme (HER - Enterprise for Human Rights), on 4 June 2021 with 15 participants. RHSF provided these companies with the basics to understand child labour and forced labour, as well as the results of its 2020 study with the ILO on the impact of current child labour prevention policies.
- Awareness-raising of the member companies of the RHSF Endowment Fund, on 26 October 2021 with 14 participants.

Monitoring and research

RHSF continuously monitors child labour and forced labour prevention initiatives around the world and cooperates on several research projects.

Contribution to the global platform "Delta 8.7

The United Nations University (UNU) has created <u>Delta 8.7</u>, a global platform to help policy actors understand and use data responsibly to develop policies that contribute to the eradication of child labour and forced labour. Delta 8.7 brings together the most useful data, evidence, research and information, analyses cutting-edge data and helps actors understand them so they can be translated into an effective policy.

RHSF is one of the 25 contributors to the policy guide to eradicate child labour and forced labour developed by Delta 8.7. The guide was published in spring 2021: <u>http://collections.unu.edu/eserv/UNU:8066/Delta87_MarketsPolicyGuide.pdf</u>.

Contribution to the European project Social Innovation Zone

Between 2019 and 2021, RHSF and 5 partner organisations from Bulgaria, Austria, Romania, Spain, and the United Kingdom conducted a study on social entrepreneurship as a means of sustainably integrating vulnerable people into the labour market (see the Annual Report Edition 2021).

In the first quarter of 2021, RHSF and its partners finalised this project.

Newsflash

As a reminder, since October 2020, RHSF has set up a monthly newsflash for the member companies of the RHSF FDD endowment fund. Every first Thursday, for 30 minutes, the RHSF team deciphers a news item on child labour and forced labour.

In 2021, a dozen monthly newsflashes were conducted by the RHSF team.

Online resource center

In 2021, in the scope of the International Year for the Elimination of Child Labour, RHSF added two new resources for the French speaking community: a play and a song, both related to child labour (*available in French only <u>here</u>*).

Vigilance and stakeholder maps by country (under revision)

Since its inception, RHSF has mapped the risks of human rights violations against workers and stakeholders in 16 countries. In 2020, the tool had been completely overhauled to focus on the operational concept of vigilance (*see Annual Report Edition 2021*)

In 2021, five maps (Taiwan, mainland China, Vietnam, Cambodia, Thailand) were updated with the new format (*see below*) thanks to the support of the MEAE. Updates of other countries will continue in 2022.



Overview of the new RHSF country and stakeholder risk map tool - 2021

Our capacity-building programmes

French private companies via the European MIraGE action

Based on the ILO's General Principles on Fair Recruitment and its field experience, RHSF raises awareness of the importance of fair recruitment to prevent the risks of child labour and forced labour, especially in sectors under pressure, where foreign workers are particularly exposed. In 2020, within the framework of the European MIraGE project, RHSF prepared training modules dedicated to the responsible recruitment of foreign workers for SMEs (employers and human resources professionals).

These modules were deployed in 6 webinars during the year 2021 in partnership with the National Association of Human Resources Directors (ANDRH). Nearly 100 people have benefited from them.

A Malaysian company via the project in Malaysia

During the year, three capacity-building trainings for the pilot company in Malaysia were conducted. RHSF had a dozen participants in each of them.

Investors (members of FIR)

After an awareness-raising event in late 2020 to members of FIR (Forum pour l'investissement responsible - Forum for Responsible Investment), investors volunteered to design and test with RHSF a new method of assessing companies to measure and improve their maturity on the prevention of child labour and forced labour and to guide investments accordingly.

In 2021, two capacity-building sessions for companies participating in the experimentation cycle took place, with nearly twenty participants.

To the French National Institute for Consumer Affairs (Institut national de la consummation - INC)

In 2021, RHSF continued to build the capacity at the INC as part of their partnership (see Annual Report Edition 2021).

RHSF supported the INC-60Millions of Consumers teams who produced and published a new analysis of sports equipment retailers and producers and their policies on assessing and managing the risks of forced labour and child labour.

To carry out the study, the INC surveyed companies on the basis of a questionnaire adapted to the issues of child labour and forced labour and revealing their maturity in addressing the issues in their supply chain.

Their responses were analysed for publication in an article in the consumer magazine "60 Millions de consommateurs". A more detailed study, resulting from this RHSF - INC partnership, was also published online on 4 November 2021 (*available in French only*).

FINANCIAL SUMMARY

(Find attached operating and profit and loss accounts in the appendices)

DISTRIBUTION OF FUNDS USED IN 2021 BY ORIGIN



Translation will be available soon

DISTRIBUTION OF FUNDS USED IN 2021 BY TYPE OF CHARGE



Translation will be available soon

DOSSIER

5

PART 2: DOSSIER

A PROPOSAL FOR A DIRECTIVE ON CORPORATE SUSTAINABILITY DUE DILIGENCE ADOPTED BY THE EUROPEAN COMMISSION ON 23 FEBRUARY 2022

INTRODUCTION

As part of its mission, RHSF carries out a regulatory and operational monitoring on forced labour and child labour.

Our 2022 dossier is an example of the analysis resulting from this monitoring, written by Aziz Ahammout, project manager in Malaysia and head of the Monitoring and Research Division.

By proposing a directive on corporate sustainability due diligence, the European Commission aims to foster sustainable and responsible business behaviour throughout global value chains. The Commission wants to establish rules on the respect of human rights and the environment by companies in global value chains.

ANALYSIS

On 23 February 2022, the European Commission presented the details of the future directive on human rights and environmental due diligence at European level. The European Commission's proposal will then be debated in the Parliament - which had already proposed a law in a resolution in March 2021.

Here are some points of the proposed EU directive compared with the French Duty of Care law of 2017 (Devoir de Vigilance) as well as with the evaluation of the French law led by French parliamentarians Dominique Potier and Coralie Dubost.

Companies concerned

The directive would apply to European companies with **more than 500 employees** and an annual turnover of more than **EUR 150 million** worldwide.

In certain high-risk sectors (e.g. textiles, agriculture, fisheries, mining, etc.), this threshold is lowered to **250 employees** and an annual turnover of more than **40 million euros** worldwide. Only companies generating a turnover of at least 50% from these high-risk sectors are concerned.

For foreign companies, the same thresholds are applied with the difference that the turnover must be achieved in the European Union.

Comparison with French law:

The threshold for the number of employees in the EU Directive is lower than in French law and the Directive extends the obligations to several other legal entities such as SAS, Société commandité par actions and SARLs. However, the directive adds turnover as a criterion in addition to the number of employees.

The report of the French parliamentarians recommended a broadening of the companies subject to French law. They want to lower the staffing threshold and include more legal structures, particularly SARLs and SASs. This follows the observation that a significant number of companies are excluded (either because they have less than 5000 employees or because they have a legal status other than SA) from these obligations, even though their activity presents risks. EX: H&M and Zara which are limited liability companies.

However, the rapporteurs believe that the threshold and turnover criteria should not be cumulative.

RHSF analysis:

The law broadens the number of companies subject to it compared to some laws such as in France or Germany. However, the scope is considered by some to be too limited. Only less than 1% of all companies in Europe are covered. The law does not cover VSEs and SMEs with less than 250 employees in high-risk sectors, which was recommended by the European Parliament in their resolution of March 2021.

The risks are in the supply chain of all companies regardless of their size. Therefore, the directive should adopt a broader scope. However, VSEs and SMEs have limited human and financial resources to manage their duty of care. Also, they have limited knowledge of the issues at stake and the notions of risk.

The competent authorities should set up specific support actions for these VSEs and SMEs and encourage multi-stakeholder initiatives.

Vigilance strategy

The European Directive is based on 6 main vigilance strategies:

a) Identify current and potential impacts in companies, their subsidiaries and with subcontractors with established business relationships.

b) Establish measures to prevent these risks and to end the negative impacts. This may involve a temporary suspension of the business relationship or even termination of the contract.

c) States should establish a system for complaints from affected populations, trade unions and employee representatives and civil society. Companies should establish a system to manage and respond to complaints received in relation to stakeholders.

d) Companies should implement evaluation actions of their operations at least every 12 months.

e) Companies must publish a report every year.

f) Integrate the duty of care into their policy, in particular through a code of conduct for the company's employees and subsidiaries. The policy should be reviewed annually, and the company should ensure that subcontractors comply with the code of conduct included in their contracts.

Comparison with French law:

The directive includes the same pillars as the French law. In addition, the directive adds an explicit obligation to integrate the duty of care into the company's management policy. These 6 pillars correspond to the 6 due diligence measures recommended by the OECD.

In accordance with French law, the company's duty of care should apply to direct and indirect subcontractors with whom the company has an established business relationship.

RHSF analysis:

The directive gives companies the possibility to sign "insurance contracts" with their direct and indirect subcontractors. This measure must include a commitment by supply chain actors to respect codes of conduct and to be audited once a year.

Companies will be encouraged to provide financial support to SMEs to improve the situation.

One of the main criticisms is that companies could use these contracts to avoid being held liable for damages. Also, this measure relies on compliance audits, which have been widely criticised in recent months for being ineffective in protecting vulnerable workers. Furthermore, the directive insists on the implementation of these codes of conduct but does not address the internal practices (commercial, purchasing, etc.) of the company that have consequences on the affected populations.

Another point is that the law focuses on the need to reduce and eliminate risks. It also includes in the due diligence strategy the possibility of temporarily or permanently terminating a business relationship with a subcontractor if the negative impacts are too significant and if risk mitigation is not possible. However, the directive does not take into account the negative consequences for the affected populations of such a withdrawal.

Finally, limiting the duty of care to direct and indirect subcontractors with an established commercial relationship with the company does not allow all the risks in the entire value chain to be taken into account.

The directive should clearly state that the main objective is the protection of vulnerable people affected by the company's economic activity. Furthermore, the approach via codes of conduct and compliance audits should be abandoned. Indeed, these methods have been advocated for years without really showing their effectiveness in protecting vulnerable people as they do not address the symptoms of the risks in depth.

RHSF has adopted a differentiated strategy based on the risk of vulnerability of the affected populations and on an in-depth knowledge of the situations. We are therefore moving from a logic of

compliance with rules and standards established by governments or even the companies themselves, to a logic of performance that takes into account the interests of the affected populations in a holistic approach.

Human rights standards

The annex to the directive gives the reference standards for human rights. These include the Convention on the Rights of the Child, the 8 ILO's fundamental conventions and the Palermo Protocol.

Comparison with French law:

The French law is broader. This prevents the duty of care from being a procedure that would lead companies to tick boxes, as the rapporteurs of the evaluation of the duty of care law consider.

RHSF analysis:

The list of references to international texts in the Directive is very broad and covers a large number of fundamental texts, particularly with regard to human rights. These include the Convention on the Rights of the Child and the 8 ILO's fundamental conventions.

However, some regret the absence of ILO C190 - Violence and Harassment Convention, 2019, as a reference text.

The scope of the law must remain broad and be based on all international texts. All the more so as all the subjects are interconnected and impact each other. It is therefore necessary to take into account all the issues in a holistic approach and manage them together.

Role of stakeholders

According to the directive, the company must set up consultations with stakeholders, in particular the affected populations, when identifying risks, and take preventive action.

Also, affected populations, trade unions and workers' representatives, and civil society organisations can raise complaints when there are legitimate concerns about an actual and potential negative impact related to the company's economic activity.

Comparison with French law:

French law also states that the vigilance plan is to be drawn up in association with the company's stakeholders.

RHSF analysis:

The directive does not make it compulsory to consult stakeholders at all stages of the implementation of the vigilance plan. Consultation during the identification of risks should only take place if the

company considers it relevant and therefore this directive omits the important role of stakeholders and in particular the affected populations in the vigilance strategy.

This point was highlighted by the rapporteurs of the evaluation of the French law. They consider that the involvement of stakeholders is very weak and that it should be mandatory at all stages of the preparation of the plan.

RHSF advocates for an open and constant dialogue with all stakeholders. Beyond the exchanges, it is important that everyone understands each other's views and expectations.

All stakeholders must be consulted at all stages of the implementation of the duty of care. It is important to take into account their expectations, which may be contradictory but not illegitimate.

Firstly, it is necessary to listen to and establish a sincere dialogue with those who are affected by or exposed to the risks. Also, do not limit the types of stakeholders and engage with all those who have an impact on the company's business. For example, recruitment agencies (and any related organisations such as medical or training centers) play a key role. Listening to them and taking their expectations into account would help to reduce the vulnerability of workers from the recruitment phase onwards.

Support from the States

States will have to provide information and assistance to enterprises and their business partners. States will be able to provide financial support to SMEs and promote multi-sectoral and multi-actor actions.

A competent authority in each State will have to be designated. It will have the power to carry out investigations, either on its own initiative or on the basis of "well-founded concerns" submitted by any individual or company.

Comparison with French law:

French law does not provide for the designation of an authority or any accompanying measures for stakeholders.

RHSF analysis:

The appointment of an authority is welcomed because it will make it possible to standardise companies' vigilance actions by providing information and support, but also to facilitate and coordinate multi-actor initiatives. This was one of the requests of the rapporteurs of the evaluation of the French law.

However, the directive does not provide for any action to support or assist stakeholders other than those in the supply chain, whether they be trade unions, civil society, or the affected populations.

The creation of a national authority connected to other authorities in the EU Member States is an interesting initiative. It will allow for better harmonisation and coordination of action plans between companies.

Therefore, this authority should allow transparency by publishing the list of companies concerned and by developing a database of plans published by companies.

In the directive, the authorities will only have an advisory and support role for economic actors. All stakeholders should be able to benefit from these services to ensure a balance of information.

Sanctions

The Directive proposes two sanction regimes:

 The designated national authorities will have the power to impose administrative sanctions in the event of a breach of a duty of care obligation. An appropriate period of time to take corrective action will have to be given to the company, but the authorities may impose an administrative sanction and also take legal action in case of damage.

Penalty regimes will have to be defined by the Member States and will have to be proportionate (notably in relation to turnover), effective and dissuasive.

Therefore, companies may be held liable in civil court if they fail to fulfil their obligations to prevent and eliminate risks and damage is caused as a result.
However, the company will not be held liable if it has contracts in place with their subcontractors and has undertaken remedial action.

Comparison with French law:

The authority created by the directive provides an additional element compared to French law, which allows administrative sanctions to be imposed on companies that do not comply with their due diligence obligations.

As with French law, damage caused by a company as a result of a failure to exercise due diligence can be pursued in a civil court.

RHSF analysis:

The creation of an authority capable of imposing administrative sanctions on companies is welcomed. As requested by the rapporteurs of the evaluation of the French law, such an authority will make it possible to monitor the application of companies' obligations and will be able to impose sanctions in the event of non-compliance.

Separating administrative and civil sanctions allows for additional legal remedies in case of damage caused by companies.

However, the flexibility given to Member States to define sanction regimes could eventually lead to heterogeneity between the different countries of the European Union.

In addition, the company will not be held liable for damages related to their economic activity if it has put in place reasonable preventive measures and signed insurance contracts - with the obligation of compliance audits - with its direct and indirect subcontractors. Some see this as a way for companies to circumvent their obligations and thus to shift the responsibility onto their direct and indirect subcontractors.

The law allows stakeholders to raise a complaint when they feel there is a legitimate concern about an actual or potential negative impact of the company's economic activity. However, there are criticisms related to barriers to victims' access to remedies such as high costs of litigation, burden of proof or access to information etc.

Finally, the company's liability is limited to the direct and indirect subcontractors with whom it has established business relations. Some believe that this limitation does not take into account the many risks that exist in the lower ranks of the supply chain.

To be fully effective, all stakeholders must be empowered to take legal action, especially affected populations in remote and poor areas.

Separating the two sanction regimes (administrative and civil) is a good initiative. However, the signing of "insurance contracts" with compliance audits should not allow companies to adopt circumvention strategies.

The judicial sanction must be dissuasive, but if it is considered too great by companies, there is a risk that they will adopt avoidance strategies. These strategies could be to terminate business links - which is allowed under the Directive - or to hide the risks, rather than seeking to remedy the problems.

Responsibility of Directors

The directive requires management to consider the impacts of their decisions on human rights, climate change and the environment in the short, medium, and long term.

Comparison with French law:

This clause does not exist in French law.

RHSF analysis:

This clause makes it possible to involve management in sustainable development and compliance strategies at the highest level, especially since the compliance strategy must be part of the company's policy.

On the other hand, some feel that the involvement of management board members is too vague and that there are no constraints to link the compensation variable part of the managers to the company's vigilance objectives.

RHSF has always argued that due diligence strategy and corporate responsibility policy should be taken to the highest level of governance.

Focus on companies in the financial sector

Companies in the financial sector that meet the thresholds set by the directive are also subject to this legislation. However, there are several clauses that specifically concern them:

- When a company provides a loan, credit or other financial service, the identification of risks should only be done before the service is provided.
- If the risks to human rights or the environment cannot be prevented, mitigated, or neutralized, then financial sector companies can stop providing their service only if it does not result in substantial harm to their clients.

RHSF: THE FUNDAMENTALS

PART 3: RHSF: THE FUNDAMENTALS

AMBITION AND CONVICTIONS

FACE FACTS

Translation will be available soon



1 enfant sur 10 dans le monde en situation de travail abusif

Le travail forcé dans le secteur privé : 16 millions de personnes, soit plus que la population de Londres **dont la moitié** sur des travaux dangereux (79 millions)

RHSF - ILO/UNICEF data 2021

Behind our goods and services, young people, women, men, are too often in child labour or forced labour.

En France, 129 000 personnes

en situation d'esclavage moderne

While the complexity of child and forced labour can be discouraging, it is not inevitable. Acting to prevent them requires embracing this complexity.

RHSF (Ressources Humaines Sans Frontières) is a field NGO, guided by action-research, which has been working on these issues for over 15 years.

THE RHSF APPROACH

► A mission directed towards vulnerable populations

Preventing the risks of child labour, forced labour and, more broadly, indecent work in supply chains: this is the mission of RHSF.

To achieve this, the NGO RHSF:

- EXPERIMENTS with pilot prevention solutions with stakeholders,
- DIFFUSE ITS EXPERTISE to all those working for decent work throughout the supply chains (companies, public actors, consumer organisations, trade unions, etc.).

Refuse, Understand, Act

RHSF's commitment is based on three pillars:

- REFUSE There is no need to exploit the misery of others in order to live well: the history of developed countries, which put an end to the undignified situations inherited from the industrial revolution, bears witness to this. Similarly, the global economy can and must eradicate forced and child labour.
- UNDERSTANDING There is not a matter of judging or lecturing. For practices to evolve, we need to understand and recognize the legitimate expectations of everyone, from the ordering company to the worker at the other end of the world.
- ACT Everyone, at their own level, can make a contribution.

RHSF IN THE FIELD

Reconciling the legitimate interests of all stakeholders

The expectations expressed by the two extreme links in the supply chain are legitimate.

- The ordering company must remunerate its employees, invest, provide consumers with good quality products at affordable prices,
- The worker on the other side of the world has the right to health and safety, to a decent wage without excessive overtime... and to all the other rights recognized by international law.
Between these two links, the supply chain can be long. And the more extensive it is, the greater the risk of exploitation, child labour or forced labour.

RHSF strives to reconciliate the legitimate expectations of the two extreme links in the supply chain, from the ordering company to the worker on the other side of the world.

► The need for experimentation

The risks of child labour and forced labour in supply chains are complex and systemic. Therefore, the response can only be progressive, comprehensive and resolute. There is no turnkey solutions to these risks at this time.

A situation that requires experimentation.

This is precisely where RHSF's expertise lies: experimenting with pilot solutions, which combine innovation and pragmatism to act at the root of abusive work.

Based on this mode of action, RHSF has created a framework dedicated to the experimentation of new solutions, the "Lab 8.7", its action-research programme. With the support of companies willing to test solutions and the <u>French Ministry of Europe and Foreign Affairs</u>, Lab 8.7 brings together pioneering actors to invent and disseminate new solutions (*read the complete dossier in the Annual Report <u>Edition 2020</u>).*

THE LAB 8.7

An action-research programme to act at the heart of supply chains with stakeholders

To prevent child labour and forced labour and thus contribute to the United Nations Sustainable Development Goal (SDG) 8.7, RHSF has launched Lab 8.7, its action-research programme for operational solutions.

The Lab 8.7 brings together pioneering actors in the experimentation of operational solutions to prevent child labour and forced labour. The Lab 8.7 experiments will make it possible to validate, with the support of academic experts and international organisations, the solutions that will then be disseminated to all the actors concerned.

To give itself the means to achieve its mission, Lab 8.7 is supported by a trio of complementary actors:

- *RHSF, which is piloting it,*
- the French Ministry of Europe and Foreign Affairs,
- and companies involved alongside with RHSF, ready to test solutions.

Lab 8.7 works in close cooperation with:

- companies testing the solutions,
- universities,
- the governments of the countries hosting the experiments,
- representative civil society organisations including local NGOs,
- the network of international organisations (Alliance 8.7, ILO, International Organisation for Migration, etc.).

Until 2025, the experiments carried out in the supply chains of our partner companies will cover four main areas:

- building a knowledge and skills base on child labour and forced labour for all actors in the supply chain,
- experimenting with fair recruitment channels¹,
- experimenting with education and skills development solutions for the future in agriculture,
- replicating the approach for responsible management of the workforce in different countries and sectors.

¹ According to the ILO General Principles and Operational Directives on Fair Recruitment.

Diffuse information to as many people as possible

RHSF shares its knowledge of the field and its expertise with all stakeholders (companies, trade unions, citizens, public actors, etc.).

Everyone has a role to play in ensuring that the fundamental rights of the workers who produce our goods and services are respected. It is therefore necessary to raise awareness, train and disseminate solutions from the field.

RHSF advocates awareness-raising work to provide accurate and educational information to citizens, particularly young people, and to companies. Without making people feel guilty or judged and without giving lessons, RHSF offers awareness-raising tools that give all audiences the keys to understanding the systemic problem of child labour and forced labour. RHSF deciphers the myths, explains what is at stake and describes the points of vigilance to identify the risks.

RHSF RESOURCES

The online resource center

When it comes to child labour and forced labour in our consumer goods, we all have a role to play. The first step is to understand the issues.

In its resource center, RHSF offers a series of freely shared tools for all audiences, organised according to their level of familiarity with the issues and their position in the value chain.

To understand the issues, RHSF provides:

- An innovative and interactive platform: the Explorer,
- Simple access to the reference texts of international law,
- Educational quizzes and tests,
- The cartoon exhibition as well as its educational catalogues.

To support companies with operational tools, RHSF offers:

• A guide to inform foreign workers about their rights in France : "Foreign workers: your rights in France",

- Risk map and stakeholders,
- A guide to forced labour.

Programmes on the fundamentals of child labour and forced labour

To go further and acquire skills in the prevention of child labour and forced labour risks, RHSF has developed awareness-raising and capacity-building programmes adapted to different audiences (auditors, professionals from ordering companies (purchasing, CSR, HR, etc.) and subcontractors, investors, public and political actors, consumer associations).

Targeted monitoring

To facilitate access to the latest information on child labour and forced labour, RHSF constantly monitors the media around the world and through reliable sources.

- *Press review:* RHSF provides its members and partners with a summary of the most important news on child labour and forced labour in the world.
 - Newsflash: monthly meeting on forced labour and child labour.

• *Newsletter:* resumption of a newsletter to present RHSF news and share the expertise of the RHSF network.

THE RHSF COMMUNITY

EXPERTISE

Organisation as of 31 December 2021



Martine COMBEMALE Founder and President



Magali CROESE General Management and Experimentation Division



Aziz AHAMMOUT Monitoring and Research Division



Estelle EECKEMAN Training and Awareness-raising Division



Hui CHEN Service activities

THE RHSF MOVEMENT

The RHSF movement is also a diversity of organisations and individuals committed to decent work in supply chains. For relevant, efficient, and sustainable projects, RHSF puts at the heart of its action the cooperation with committed actors: our volunteers and members, our governance bodies and our local partners and companies.

Active volunteers and members

Among the citizens and professionals involved in the movement, RHSF can count on volunteer members whose help, skills and time are extremely valuable.

Jean-Pierre AUDOUIN	Martine COMBEMALE	Justine MULLER
Susan BAINES	Isabelle GRIMAUD	Sabine PROUVOST
Marion BLASQUEZ	Stéphanie HENRION	Armelle LALOUE
Guy CLAVEL	Majda LAMKHIOUED	

RHSF thanks all the young volunteers in France and its 239 members (as of 31 December 2021) worldwide for their support.

GOVERNANCE

RHSF's Board is composed of independent individuals from diverse backgrounds who structure and guide RHSF's development according to pragmatic and sustainable principles.

Representatives of NGOs, experts and local and regional authorities also participate in Board meetings to enrich the debate and enable the Board directors to make informed decisions.

As at 31 December 2021

Director.es	Advisory Committee	
Martine Combemale (France), President	Corinne Adam (Canada), expert	
Isabelle Combemale (France), Treasurer	Sabrina Bosson (Switzerland), expert	
Andgie Gautheron (France), Secretary		
Lydie Laloum (France)	Joseph Paul (Malaysia), NGO Tenaganita	
Karine Arcache (France)	Davuluri Venkateswarlu (India), expert	
Catherine Calmettes (France)		
Lise Petitjean (France)	Lennon Ying-Dah Wong (Taiwan), SPA NGO	
Olivier Di Sima (France)		

OUR PARTNERS

Public institutions and organisations



MINISTÈRE DE L'EUROPE ET DES AFFAIRES ÉTRANGÈRES



















Engaged corporate partners: the RHSF Endowment Fund

The corporate patrons of the RHSF Endowment Fund (FDD) support the missions of the NGO. The fund is dedicated to financing projects for decent work, whether they are carried out by RHSF or other organisations.

"From all sides, companies are being called upon to take an active and concrete part in the eradication of forced labour and child labour in global supply chains. At the RHSF Endowment Fund, we are convinced that it is in our common interest to work towards decent working conditions for all. That is why we want to create a strong and dynamic movement. Companies join us: together we can define effective and sustainable solutions. Isabelle DROUARD, President of the RHSF Endowment Fund









And other committed companies that do not wish to communicate

Committed partner companies



To become an RHSF partner, contact us at contact@rhsansfrontieres.fr

Civil society partners

Because it is essential to remain in direct contact with the realities in the field in order to build solid and sustainable solutions, RHSF maintains ongoing collaboration with numerous international and local stakeholders.

International non-profit organisations















► Local non-profit organisations





















JOIN THE RHSF MOVEMENT

Thank you to all our supporters, partners, and members!

Would you like to contribute to the prevention of child labour, forced labour and, more generally, indecent labour in supply chains?

Whether you are a private company, association, or citizen, <u>you can join the RHSF movement</u> as a member or partner.

RHSF needs your support to advance decent work around the world. Everyone has a role to play!



You don't want to join but still want to do something? You can donate because every donation count.



APPENDICES

Comptes annuels au 31/12/2021

Compte de Fonctionnement et de Résultat

	Etat exprimé en euros	31/12/2021	31/12/2020
		12 mois	12 mois
 Ventes de marchandises, de produits fabriqués Prestations de services Productions stockée 	Prestations de services	26 445	10 000
TIONN	Production immobilisée Subventions d'exploitation	64 105 160 016	67 196 90 015
E FONC	Dons Cotisations Legs et donations	24 594	13 515
DUITS D	Produits liés à des financements réglementaires (+) Report des ressources non utilisées des exercices antérieurs Reprises sur provisions et amortissements, transfert de charges Autres produits	18 564	11 205
ENTPRO	Total des produits de fonctionnement Achats Variation de stock	293 724	191 930
Autres achats et charges externesImpôts, taxes et versements assimilésRémunération du personnelCharges socialesSubventions accordées par l'association	Autres achats et charges externes Impôts, taxes et versements assimilés	90 872 1 109 115 464	75 089 458 81 730
	Charges sociales	31 411 1 741	20 270
ES DE 1	Dotation aux provisions (-) Engagements à réaliser sur ressources affectées Autres charges	43 008	19
HARG	Total des charges de fonctionnement	240 602	177 897
	1 - RESULTAT COURANT NON FINANCIER	53 122	14 033
Produits s financiers	Reprises sur provisions et transferts de charges Intérets et produits financiers	57	1
Charges financières	Dotation aux amortissements et provisions Intérets et charges financières	121	
	2 - RES ULTAT FINANCIER	(65)	1
	3 - RESULTAT COURANT AVANT IMPOT (1+2)	53 057	14 034
	Produits exceptionnels Charges exceptionnelles	3 000 500	11 277
	4 - RESULTAT EXCEPTIONNEL Impôts sur les sociétés	2 500	11 277
	TOTAL DES PRODUITS TOTAL DES CHARGES	296 781 284 232	203 208 177 897
	EXCEDENT ou INSUFFISANCE	12 549	25 311
EVALUATION DES CONTRIBUTIONS VOLONTAIURES EN NATURE	PRODUITS Bénévolat Prestations en nature Dons en nature	96 950 96 950	99 250 99 250
LUATION DES CONTRIBUTION VOLONTAIURES EN NATURE	CHARGES Secours en nature	96 950	99 250
EVALUAT. VOLO	Mise à disposition gratuite de biens et services Personnel bénévole	96 950	99 250

Human Resources Without Borders 9 rue du Capitaine Escudié, 31000 Toulouse 0033 5 32 60 73 29 / <u>contact@rhsansfrontieres.fr</u>



Photo credits: RHSF (pages 3, 5, 19, 20, 21, 34), International Labour Organization (cover pages, 5, 25).