

**Dalia Association  
Ramallah**

**Financial Statements  
And Independent Auditor's Report  
For the Year Ended December 31, 2021**

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**To the Management of  
Dalia Association  
Ramallah**

## **Report on the Audit of the Financial Statements**

### **Opinion**

We have audited the financial statements of **Dalia Association** (hereinafter "**the Association**") which comprise the statement of financial position as of **December 31, 2021**, statement of activities, statement of changes in net assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **Dalia Association** as of **December 31, 2021**, its financial performance and its cash flows for the year then ended in accordance with accounting policies as described in note (2).

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of **Dalia Association** in accordance with the ethical requirements that are relevant to our audit of the financial statement in areas under the jurisdiction of Palestinian Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting policies as described in note (2), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Management is responsible for overseeing the Association's financial reporting process.

## Independent Auditor's Report (continued)

### Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with ISA's, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also,

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of acc

3. counting estimates and related disclosures made by management.
4. Conclude on the appropriateness of *management's* use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Ramallah – Palestine  
May 24, 2022



Deloitte & Touche (M.E.)  
License Number (208/2012)

Samir Sahhar  
Partner  
License Number (109/2001)

**Statement of Financial Position**

(All amounts are in US Dollar)

	<u>Note</u>	<u>2021</u>	<u>2020</u>
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	(3)	829,137	482,995
Contributions Receivable	(4)	1,079,338	1,110,839
Prepaid Expenses		24,999	26,332
<b>Total Current Assets</b>		<b><u>1,933,474</u></b>	<b><u>1,620,166</u></b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment, Net	(5)	58,507	34,649
<b>Total Non-Current Assets</b>		<b><u>58,507</u></b>	<b><u>34,649</u></b>
<b>Total Assets</b>		<b><u>1,991,981</u></b>	<b><u>1,654,815</u></b>
<b>Liabilities and Net Assets</b>			
<b>Current Liabilities</b>			
Other Current Liabilities	(6)	35,179	27,268
Philanthropy Fund Liabilities	(7)	55,547	49,834
<b>Total Current Liabilities</b>		<b><u>90,726</u></b>	<b><u>77,102</u></b>
<b>Non-Current Liabilities</b>			
Accumulated Employees' Severance Pay Benefits	(8)	35,834	29,790
<b>Total Non-Current Liabilities</b>		<b><u>35,834</u></b>	<b><u>29,790</u></b>
<b>Total Liabilities</b>		<b><u>126,560</u></b>	<b><u>106,892</u></b>
<b>Net Assets</b>			
Unrestricted Net Assets		1,083,357	767,925
Temporarily Restricted Net Assets for Projects	(AII)	782,064	779,998
<b>Total Net Assets</b>		<b><u>1,865,421</u></b>	<b><u>1,547,923</u></b>
<b>Total Liabilities and Net Assets</b>		<b><u>1,991,981</u></b>	<b><u>1,654,815</u></b>

The accompanying notes from (1) to (14) constitute an integral part of the financial statements.

Ms. Alia Nasser Eldin

**Chairperson**

Mr. Rami Hinawi

**Treasurer**

**Statement of Activities**

(All amounts are in US Dollar)

	<u>Note</u>	<u>2021</u>	<u>2020</u>
<b>Changes in Unrestricted Net Assets</b>			
<b>Revenues, Donations and Net Assets Releases</b>			
Revenues and Unrestricted Contributions	(9)	333,086	62,938
Net Assets Released from Temporary Restrictions	(AI)	428,135	209,696
Currency Differentials Gains		-	511
<b>Total Revenues , Donations and Net Assets Released from Temporary Restrictions</b>		<b><u>761,221</u></b>	<b><u>273,145</u></b>
<b>Expenditures</b>			
Project Expenses	(10)	390,858	206,417
General and Administrative Expenses	(11)	35,969	50,740
Depreciation	(5)	13,418	8,419
Financing Cost		638	501
Foreign Currency Exchange Differentials		10,563	-
<b>Total Expenditures</b>		<b><u>451,446</u></b>	<b><u>266,077</u></b>
<b>Change in Unrestricted Net Assets from operations</b>		<b>309,775</b>	<b>7,068</b>
Reclassification to Unrestricted Net Assets	(AII)	5,657	9,376
<b>Change in Unrestricted Net Assets</b>		<b><u>315,432</u></b>	<b><u>16,444</u></b>
<b>Changes in Temporarily Restricted Net Assets</b>			
Additions on Restricted Contributions	(AII)	435,858	89,931
Net Assets Released from Temporary Restrictions	(AI)	(428,135)	(209,696)
Reclassification from Temporarily Restricted Net Assets	(AII)	(5,657)	(9,376)
<b>Changes in Temporarily Restricted Net Assets</b>		<b><u>2,066</u></b>	<b><u>(129,141)</u></b>
<b>Changes in Net Assets for the Year</b>		<b><u>317,498</u></b>	<b><u>(112,697)</u></b>

The accompanying notes from (1) to (14) constitute an integral part of the financial statements.

**Statement of Changes in Net Assets**

(All amounts are in US Dollar)

	<b>Unrestricted Net Assets</b>	<b>Temporarily Restricted Net Assets</b>	<b>Total</b>
	Activities	Projects	
<b>Net assets as of December 31, 2019</b>	<b>751,481</b>	<b>909,139</b>	<b>1,660,620</b>
<b>Increases during the year</b>			
Contributions Additions and Other Revenues	63,449	89,931	153,380
	<b>63,449</b>	<b>89,931</b>	<b>153,380</b>
<b>Decreases during the year</b>			
Expenditure	(266,077)	-	(266,077)
Released from restriction	209,696	(209,696)	-
Reclassification	9,376	(9,376)	-
	<b>(47,005)</b>	<b>(219,072)</b>	<b>(266,077)</b>
<i>Changes for the year</i>	16,444	(129,141)	(112,697)
<b>Net assets as of December 31, 2020</b>	<b>767,925</b>	<b>779,998</b>	<b>1,547,923</b>
<b>Increases during the year</b>			
Contributions Additions and Other Revenues	333,086	435,858	768,944
	<b>333,086</b>	<b>435,858</b>	<b>768,944</b>
<b>Decreases during the year</b>			
Expenditure	(451,446)	-	(451,446)
Released from restriction	428,135	(428,135)	-
Reclassification	5,267	(5,267)	-
	<b>(17,654)</b>	<b>(433,792)</b>	<b>(451,446)</b>
<i>Changes for the year</i>	315,432	2,066	317,498
<b>Net assets as of December 31, 2021</b>	<b>1,083,357</b>	<b>784,064</b>	<b>1,865,421</b>

The accompanying notes from (1) to (14) constitute an integral part of the financial statements.

**Statement of Cash Flows**

(All amounts are in US Dollar)

	<u>2021</u>	<u>2020</u>
<b>Operating activities</b>		
Changes in net assets for the year	317,498	(112,697)
<i>Adjustments to reconcile current year changes in net assets to net cash flows (used in) from operating activities:</i>		
Depreciation	13,418	8,419
Decrease in Prepaid Expenses	1,333	1,232
Decrease in Contributions Receivable	31,501	229,933
Increase in Philanthropy Fund Liabilities	5,713	2,847
Increase / (Decrease) Increase in Other Current Liabilities	7,911	(30,433)
Increase in Employees' Severance Pay Benefits	6,044	8,611
<b>Net Cash Flows Provided by Operating Activities</b>	<u><b>383,418</b></u>	<u><b>107,912</b></u>
<b>Investing Activities</b>		
Additions of Property, Plant and Equipment	<u>(37,276)</u>	<u>(6,936)</u>
<b>Net Cash Flows Used in Investing Activities</b>	<u><b>(37,276)</b></u>	<u><b>(6,936)</b></u>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>346,142</b>	<b>100,976</b>
Cash and Cash Equivalents as at the Beginning of the Year	<u>482,995</u>	<u>382,019</u>
<b>Cash and Cash Equivalents at the End of the Year</b>	<u><b>829,137</b></u>	<u><b>482,995</b></u>

The accompanying notes from (1) to (14) constitute an integral part of the financial statements.



## Notes to the Financial Statements

(All amounts are in US Dollar)

### Note (1) – General

Dalia Association is a Palestinian community foundation that was founded by members of the Palestinian community from the West Bank including East Jerusalem, the Gaza Strip, Israel and the Diaspora. The Association's members are diverse in terms of religion, gender, age, and politics, yet united by their commitment to mobilizing, investing and distributing resources according to local Palestinian priorities using community-based decision-making.

The Association is legally registered as a non-for-profit organization in Belgium, as well as in the Palestinian Ministry of the Interior as a branch of a society/ organization under No. QR-0115-F.

### Note (2) – Significant Accounting Policies

The financial statements are prepared in accordance with the significant accounting policies described below, and in accordance with the accrual basis of accounting using the historical cost principle. The accounting policies applied agree with those used in the previous years.

- **Temporarily restricted net assets** composed of the contributions and restricted flows whose use by the Association is limited by donor-imposed stipulations that either expire by the passage of time or can be fulfilled and released by actions of the Association pursuant to those donor-imposed stipulations.
- **Unrestricted net assets** composed of the contributions and other flows used by the Association which are generally not subject to donor- imposed restrictions.

Following are significant accounting policies being followed by the Association:

#### a. **Cash and cash equivalents**

For the purpose of preparing the Statement of Cash Flows, cash and cash equivalents include cash on hand and cash at banks.

#### b. **Contributions receivable**

Contribution's receivable is stated at the original amount of the unconditional pledge less amounts received and any uncollectible pledges. An estimate for the uncollectible amount is made when the collection of full unconditional pledge is no longer probable.

#### c. **Property, Plant and Equipment**

Property, Plant and Equipment are stated at cost and are depreciated using the straight-line method, with depreciation rates that are considered adequate to write-off the cost of the assets during their useful economic life.

Useful lives of the assets are as follows:

Office Furniture	8 years
Equipment and Computers	3-6 years

Property, plant and equipment that are reflected under releases from restrictions as stipulated under donor's funded projects are reclassified to fixed assets in the statement of changes in net assets and reflected in property, plant and equipment upon capitalization.

#### d. **Accounts payable and accruals**

Liabilities are recognized for amounts to be paid in the future for goods or services already received, whether billed by the supplier or not.

#### e. **Accumulated Employees' Severance Pay Benefits**

The Accumulated Employees' Severance pay Benefits consists of one month's salary for every year of service for employees to cover for future obligations.

#### f. **Donations and Contributions**

Donors' unconditional pledges, when donors do not specify prerequisites that have to be carried out by the recipient before obtaining the fund.

**Notes to the Financial Statements**

(All amounts are in US Dollar)

**Note (2) – Significant Accounting Policies** (continued)

**g. Expenses recognition**

Expenses are recognized when incurred based on the accrual basis of accounting.

**h. Foreign currencies**

The financial statements are stated in US Dollars at nominal values. No adjustments have been made therein to reflect the changes of the purchasing power of the reporting currency. Transactions carried in other currencies that affect the Statement of Activities revenue and expense accounts, are translated to US Dollars using the official exchange rate prevailing at the date of the transaction. Balances carried in other currencies that affect the Statement of Financial Position accounts are translated to US Dollars according to the official exchange rate prevailing at the end of the year.

The exchange rates at the end of the year are as follows:

	<u>2021</u>	<u>2020</u>
<b>New Israeli Shekel (ILS)</b>	0.322	0.312
<b>Jordianian Dinar (JOD)</b>	1.410	1.407
<b>Euro</b>	1.127	1.228

**Note (3) – Cash and cash equivalents**

*Cash and cash equivalents consist of:*

	<u>2021</u>	<u>2020</u>
Cash on Hand	252	384
Cash at Banks *	828,885	482,611
	<u><b>829,137</b></u>	<u><b>482,995</b></u>

- ❖ Cash at banks includes USD 34,330 and 28,799 as at December 31, 2021 and December 31, 2020, respectively as restricted balances in respect of employees’ end-of-service benefits. In addition, Cash at banks includes restricted balances for temporary restricted projects.

**Note (4) – Contributions Receivable**

*Contributions receivable consist of:*

	<u>2021</u>	<u>2020</u>
Drosos Foundation	473,000	651,000
Center for Arab American Philanthropy - CAAP	605,982	457,319
Other Receivables	356	2,520
	<u><b>1,079,338</b></u>	<u><b>1,110,839</b></u>

**Notes to the Financial Statements** (continued)

(All amounts are in US Dollar)

**Note (5) – Property, Plant and Equipment, Net**

*Property, plant and equipment, net consist of:*

	<b>Office Furniture</b>	<b>Equipment and Computers</b>	<b>Total 2021</b>	Total 2020
<b>Historical Cost</b>				
Beginning balance	<b>26,959</b>	<b>42,182</b>	<b>69,141</b>	62,205
Additions during the year	17,198	20,078	<b>37,276</b>	6,936
	<b>44,157</b>	<b>62,260</b>	<b>106,417</b>	69,141
<b>Depreciation</b>				
Beginning balance	<b>7,612</b>	<b>26,880</b>	<b>34,492</b>	26,073
Depreciation for the year	4,567	8,851	<b>13,418</b>	8,419
	<b>12,179</b>	<b>35,731</b>	<b>47,910</b>	34,492
<b>Net Book Value December 31, 2021</b>	<b>31,978</b>	<b>26,529</b>	<b>58,507</b>	<b>34,649</b>

**Note (6) – Other Current Liabilities**

*Other current liabilities consist of:*

	<b>2021</b>	<b>2020</b>
Due to Trigon Associates, LLC	-	19,141
Outstanding Checks	29,146	4,050
Accrued Audit Fees	2,750	2,750
Other Payables	3,283	1,327
	<b>35,179</b>	<b>27,268</b>

**Note (7) – Philanthropy Funds Liabilities**

This funds represent program brings together women to mobilize local resources to realize their initiatives and priorities. This program is entirely run by women, and extends funding solely to women’s organizations, individuals, or volunteer groups with initiatives that target all members in their communities. The program also houses four Women’s funds in four districts in the West Bank: Jericho, Ramallah, Tulkarem and Salfit. *Philanthropy fund liabilities consist of:*

	<b>2021</b>	<b>2020</b>
Jenin Fund	9,200	10,000
Salfet Fund	6,623	6,623
Ramallah Fund	8,015	10,418
Taqu' Fund	6,070	6,070
Tulkarem Fund	5,253	5,003
Village Funds (Al-Zawiyeh, Gaza and Burqa)	3,711	2,762
Qalqilya Fund	3,002	3,002
Educational Fund	2,770	2,770
Jerusalem Fund	8,048	330
Jericho Fund	1,955	1,956
Volunteer Fund	900	900
	<b>55,547</b>	<b>49,834</b>

**Notes to the Financial Statements** (continued)  
 (All amounts are in US Dollar)

**Note (8) – Employees’ Accumulated End-of-Service Benefits**

*Employees’ accumulated end-of-service benefits consist of:*

	<u>2021</u>	<u>2020</u>
<b>Beginning balance</b>	<b>29,790</b>	<b>21,179</b>
Severance Benefits Accrued for the Year	11,457	10,553
Severance Benefits Paid During the Year	<u>(5,413)</u>	<u>(1,942)</u>
<b>Ending Balance</b>	<b><u>35,834</u></b>	<b><u>29,790</u></b>

**Note (9) – Revenues and Unrestricted Contributions**

*Revenues and unrestricted contributions consist of:*

	<u>2021</u>	<u>2020</u>
CAAP Fund Donations	250,046	36,166
Other Donations	10,461	15,984
Individual Donations	59,416	8,163
Interest on Bank Deposits	7,016	2,359
General Assembly Membership Fees	200	266
Subscription Fees Revenue	<u>5,947</u>	<u>-</u>
	<b><u>333,086</u></b>	<b><u>62,938</u></b>

**Note (10) – Project Expenses**

*Project expenses consist of:*

	<u>2021</u>	<u>2020</u>
Salaries and Related Benefits	171,985	115,423
Grant and Funds	49,367	23,000
Office Rent	25,230	8,399
Professional Fees	24,534	12,880
Workshops and Events	37,880	7,052
Guest House Expenses	26,551	2,949
“Dukkan” Expenses	11,995	2,822
Others	12,509	7,469
Information and Publications	7,444	3,588
Travel and Transportation	4,495	9,409
Insurance Expense	4,298	3,500
Utilities and Cleaning	7,280	3,924
Communication Expense	6,502	4,452
Maintenance Expenses	<u>788</u>	<u>1,550</u>
	<b><u>390,858</u></b>	<b><u>206,417</u></b>

**Notes to the Financial Statements** (continued)

(All amounts are in US Dollar)

**Note (11)- General and Administrative Expenses**

*General and administrative expenses consist of:*

	<u>2021</u>	<u>2020</u>
Salaries and Related Benefits	178	26,435
Office Rent	1,333	12,573
Professional Fees	2,625	7,918
Utilities and Cleaning	209	2,292
Information and Publications	-	848
Insurance	-	674
Grant and Funds (Social Funds)	29,736	-
Others	1,888	-
	<u><b>35,969</b></u>	<u><b>50,740</b></u>

**Note (12) – Risk Management**

**a. Liquidity risk:**

Dalia Association limits its liquidity risk by maintaining adequate cash balances to meet its current obligations and to finance its operating activities. In addition, the activities of Dalia Association are financed by multiple donors. Most of the Association’s financial liabilities are due within a period of three months.

**b. Currency risk:**

The Association is subject to fluctuations in foreign exchange rates in the normal course of its business. The Association did not undertake significant transactions in currencies other than US Dollars and New Israeli Shekels during the year.

**c. Interest rate risk**

Interest rate risk is the risk that the value of financial instruments will fluctuate due to changes in the market interest rates. Dalia Association is subject to fluctuations in interest rates on its interest bearing liabilities, including bank overdrafts and term loans (if any).

**d. Credit risk**

Credit risk is the risk that one party will fail to discharge an obligation and will cause the other party to incur a financial loss. The Association seeks to manage its credit risk with respect to customers by setting credit limits for individual customers, and by monitoring outstanding receivables. At the statement of financial position date, no significant concentrations of credit risk were identified by management.

**e. Other risk factors**

Dalia Association is located in Ramallah, Palestine and operates in a high risk political and economic area, which may increase the operational risk of the Association and consequently impact the Association’s operation in a negative manner.

**Notes to the Financial Statements** (continued)

(All amounts are in US Dollar)

**Note (12) – Risk Management** (continued)

**f. Management Risk – COVID-19 impact**

The global outbreak of novel coronavirus (COVID 19) during early 2020 is causing disruptions in normal lives and businesses in many ways. The spread of the virus in Palestine led to many closures in the markets and movement restrictions because of the preventive measures taken by the government to limit the spread.

Association's management took into consideration the exceptional circumstances that could have material impact on Association's activities and the risks of exposure to the Center. As a result, the management concluded that the main effects on Association's revenue and liquidity could arise from the following:

- Ability to recover the grants from donors.
- Ability to sign new agreements with donors.
- Ability to implement projects funded by donors.

The management comes to an end that there is no significant impact at the Center operation and liquidity as of the date of the accompanying financial statements.

**Note (13) – Fair Value of Financial Instruments**

Fair value is the amount for which an assets could be exchanged, or a liability settled between knowledgeable willing parties in an arm's length basis. The Association financial assets consists of cash and bank balances, receivables and inventory, its financial liabilities consists of accounts payable, unearned revenue, bank overdraft and other liabilities.

The fair value of the financial instruments are not materially different from their carrying value.

**Note (14) – Comparative Figures**

Certain prior year figures have been reclassified to conform to the presentation of the current year.

**Appendix I – Net Assets Released from Temporary Restrictions**

(All amounts are in US Dollar)

	<b>DROSOS</b>	<b>MADRE</b>	<b>GFCF</b>	<b>GFW</b>	<b>SPARKLE</b>	<b>HBS</b>	<b>Mama Cash</b>	<b>FFP</b>	<b>GFC</b>	<b>TCS</b>	<b>Total 2021</b>	Total 2020
Salaries and Related Benefits	80,460	-	2,193	8,192	-	8,577	3,485	228	68,850	-	171,985	115,423
Grants and Funds	14,800	-	-	4,500	-	-	-	-	30,067	-	49,367	23,000
Office Rent	14,520	-	-	3,755	-	-	-	-	6,955	-	25,230	12,880
Professional Fees	13,027	-	-	-	782	7,449	-	-	526	-	21,784	9,409
Workshops and Events	624	-	1,284	1,793	-	1,060	7,262	-	25,857	2,750	40,630	8,399
Guest House Expenses	26,530	-	-	-	-	-	21	-	-	-	26,551	7,469
"Dukkan" Expenses	11,996	-	-	-	-	-	699	-	(1)	-	12,694	7,052
Others	7,589	-	2,070	1,959	-	-	149	-	742	-	12,509	4,452
Information and Publication	63	-	1,980	-	-	4,928	-	-	473	-	7,444	3,924
Travel and Transportation	543	105	-	679	-	24	-	-	2,446	-	3,797	3,588
Insurance	2,798	-	-	-	-	-	-	-	1,500	-	4,298	3,500
Utilities and Cleaning	2,270	-	-	1,037	-	-	-	-	3,972	-	7,279	2,949
Communication Expense	1,994	-	2,844	396	-	235	96	-	937	-	6,502	2,822
Maintenance Expenses	395	-	-	63	-	-	-	-	330	-	788	1,550
<b>Total Releases for Expenses</b>	<b>177,609</b>	<b>105</b>	<b>10,371</b>	<b>22,374</b>	<b>782</b>	<b>22,273</b>	<b>11,712</b>	<b>228</b>	<b>142,654</b>	<b>2,750</b>	<b>390,858</b>	206,417
Additions on Property, Plant and Equipment	26,756	-	-	2,338	-	-	-	-	8,183	-	<b>37,277</b>	3,279
<b>Total Releases</b>	<b>204,365</b>	<b>105</b>	<b>10,371</b>	<b>24,712</b>	<b>782</b>	<b>22,273</b>	<b>11,712</b>	<b>228</b>	<b>150,837</b>	<b>2,750</b>	<b>428,135</b>	209,696

<b>DROSOS</b>	Drosos Foundation
<b>MADRE</b>	Global Women's Rights - MADRE
<b>GFCF</b>	Global Fund for Community Foundation
<b>GFW</b>	Global Fund for Women
<b>USF</b>	Um Sulaiman Fund
<b>SPARKEL</b>	The Sparkle Foundation, Inc.
<b>HBS</b>	Heinrich-Böll-Stiftung
<b>Mama Cash</b>	Mama Cash Fund
<b>FFP</b>	Foundation for Piece
<b>GFC</b>	Giving for Change
<b>TCS</b>	THE CHARITY SERVICE

**Appendix II (A) – Temporarily Restricted Contributions 2021**  
(All amounts are in US Dollar)

Donor	Balance at January 01, 2021	Additions on Restricted Contribution 2021	Available Funds	Releases from Restriction for Expenses	Releases from Restriction for Property, Plant and Equipment	Reclassification	Balance at December 31, 2021
<b>Drosos</b>	<b>704,200</b>	-	704,200	(177,609)	(26,756)	-	<b>499,835</b>
<b>MADRE</b>	<b>16,757</b>	57,460	74,217	(105)	-	-	<b>74,112</b>
<b>GFCF</b>	<b>13,290</b>	-	13,290	(10,371)	-	2,919	-
<b>GFW</b>	<b>25,204</b>	-	25,204	(22,374)	(2,338)	492	-
<b>SPARKLE</b>	<b>1,855</b>	-	1,855	(782)	-	1,073	-
<b>HBS</b>	-	23,674	23,674	(22,273)	-	1,401	-
<b>Mama Cash</b>	<b>18,692</b>	-	18,692	(11,712)	-	-	<b>6,980</b>
<b>FBC</b>	-	-	-	(228)	-	(228)	-
<b>GFC</b>	-	327,599	327,599	(142,654)	(8,183)	-	<b>176,762</b>
<b>TCS</b>	-	27,125	27,125	(2,750)	-	-	<b>24,375</b>
	<b>779,998</b>	<b>435,858</b>	<b>1,215,856</b>	<b>(390,858)</b>	<b>(37,277)</b>	<b>5,657</b>	<b>782,064</b>

**DROSOS** Drosos Foundation  
**MADRE** Global Women's Rights - MADRE  
**GFCF** Global Fund for Community Foundation  
**GFW** Global Fund for Women  
**USF** Um Sulaiman Fund  
**SPARKEL** The Sparkle Foundation, Inc.  
**HBS** Heinrich-Böll-Stiftung  
**Mama Cash** Mama Cash Fund  
**FBC** Foundation for Piece  
**GFC** Giving for Change  
**TCS** THE CHARITY SERVICE



**Appendix II (B) – Temporarily Restricted Contributions 2020**

(All amounts are in US Dollar)

<b>Donor</b>	<b>Balance at January 01, 2020</b>	<b>Additions on Restricted Contribution 2020</b>	<b>Available Funds</b>	<b>Releases from Restriction for Expenses</b>	<b>Releases from Restriction for Property, Plant and Equipment</b>	<b>Reclassification from General Fund</b>	<b>Balance at December 31, 2020</b>
<b>Drosos</b>	<b>841,960</b>	1,000	842,960	(138,193)	(567)	-	<b>704,200</b>
<b>GFW</b>	<b>28,215</b>	25,650	53,865	(18,254)	(1,743)	(8,664)	<b>25,204</b>
<b>Mama Cash</b>	-	27,112	27,112	(8,420)	-	-	<b>18,692</b>
<b>MADRE</b>	<b>35,034</b>	-	35,034	(18,277)	-	-	<b>16,757</b>
<b>GFCF</b>	-	25,000	25,000	(11,710)	-	-	<b>13,290</b>
<b>SPARKLE</b>	<b>3,322</b>	-	3,322	(498)	(969)	-	<b>1,855</b>
<b>CCFD</b>	<b>608</b>	-	608	(80)	-	(528)	-
<b>HBS</b>	-	11,169	11,169	(10,985)	-	(184)	-
	<b>909,139</b>	<b>89,931</b>	<b>999,070</b>	<b>(206,417)</b>	<b>(3,279)</b>	<b>(9,376)</b>	<b>779,998</b>

- DROSOS** Drosos Foundation
- MADRE** Global Women’s Rights - MADRE
- GFW** Global Fund for Women
- SPARKLE** The Sparkle Foundation, Inc.
- CCFD** Comité catholique contre la faim et pour le développement-Terre Solidaire
- MECA** Middle East Children’s Alliance
- LUSH** The Sustainable Lush Fund
- TNF** The Funding Network
- GFCF** Global Fund for Community Foundation