

Dalia Association
Ramallah

**Financial Statements
And Independent Auditor's Report
For the Year Ended December 31, 2020**

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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, 2020**, 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, 2020**, 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.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting 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
April 24, 2021



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

Samir Sahhar
Partner
License Number 109/2001

Statement of Financial Position

(All amounts are in US Dollar)

	Note	December 31, 2020	December 31, 2019
Assets			
Current Assets			
Cash and Cash Equivalents	(3)	482,995	382,019
Contributions Receivable	(4)	1,110,839	1,340,772
Prepaid Expenses		26,332	27,564
Total Current Assets		1,620,166	1,750,355
Non-Current Assets			
Property, Plant and Equipment, Net	(5)	34,649	36,132
Total Non-Current Assets		34,649	36,132
Total Assets		1,654,815	1,786,487
Liabilities and Net Assets			
Current Liabilities			
Other Current Liabilities	(6)	27,268	57,701
Philanthropy Fund Liabilities	(7)	49,834	46,987
Total Current Liabilities		77,102	104,688
Non-Current Liabilities			
Accumulated Employees' Severance Pay Benefits	(8)	29,790	21,179
Total Non-Current Liabilities		29,790	21,179
Total Liabilities		106,892	125,867
Net Assets			
Unrestricted Net Assets		767,925	751,481
Temporarily Restricted Net Assets for Projects	(All)	779,998	909,139
Total Net Assets		1,547,923	1,660,620
Total Liabilities and Net Assets		1,654,815	1,786,487

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>2020</u>	<u>2019</u>
Changes in Unrestricted Net Assets			
Revenues, Donations and Net Assets Releases			
Revenues and Unrestricted Contributions	(9)	62,938	311,100
Net Assets Released from Temporary Restrictions	(AI)	209,696	315,345
Currency Differentials Gains		511	-
Total Revenues , Donations and Net Assets Released from Temporary Restrictions		<u>273,145</u>	<u>626,445</u>
Expenditures			
Project Expenses	(10)	206,417	300,203
General and Administrative Expenses	(11)	50,740	52,042
Depreciation	(5)	8,419	4,983
Foreign Currency Exchange Differentials		501	729
Total Expenditures		<u>266,077</u>	<u>357,957</u>
Change in Unrestricted Net Assets from operations		7,068	268,488
Reclassification to Unrestricted Net Assets	(All)	9,376	(3,169)
Change in Unrestricted Net Assets		<u>16,444</u>	<u>265,319</u>
Changes in Temporarily Restricted Net Assets			
Additions on Restricted Contributions	(All)	89,931	64,191
Net Assets Released from Temporary Restrictions	(AI)	(209,696)	(315,345)
Reclassification from Temporarily Restricted Net Assets	(All)	(9,376)	3,169
Changes in Temporarily Restricted Net Assets		<u>(129,141)</u>	<u>(247,985)</u>
Changes in Net Assets for the Year		<u>(112,697)</u>	<u>17,334</u>

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)

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total
	Activities	Projects	
Net assets as of December 31, 2018	486,162	1,157,124	1,643,286
Increases during the year			
Contributions Additions and Other Revenues	311,100	64,191	375,291
	311,100	64,191	375,291
Decreases during the year			
Expenditure	(357,957)	-	(357,957)
Released from restriction	315,345	(315,345)	-
Reclassification	(3,169)	3,169	-
	(45,781)	(312,176)	(357,957)
<i>Changes for the year</i>	<i>265,319</i>	<i>(247,985)</i>	<i>17,334</i>
Net assets as of December 31, 2019	751,481	909,139	1,660,620
Increases during the year			
Contributions Additions and Other Revenues	63,449	89,931	153,380
	63,449	89,931	153,380
Decreases during the year			
Expenditure	(266,077)	-	(266,077)
Released from restriction	209,696	(209,696)	-
Reclassification	9,376	(9,276)	-
	(47,005)	(219,072)	(266,077)
<i>Changes for the year</i>	<i>16,444</i>	<i>(129,141)</i>	<i>(112,697)</i>
Net assets as of December 31, 2020	767,925	779,998	1,547,923

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>2020</u>	<u>2019</u>
Operating activities		
Changes in net assets for the year	(112,697)	17,334
<i>Adjustments to reconcile current year changes in net assets to net cash flows (used in) from operating activities:</i>		
Depreciation	8,419	4,983
Decrease (Increase) in Prepaid Expenses	1,232	(21,540)
Decrease (Increase) in Contributions Receivable	229,933	(17,221)
Increase (Decrease) in Philanthropy Fund Liabilities	2,847	(2,446)
(Decrease) Increase in Other Current Liabilities	(30,433)	49,767
Increase in Employees' Severance Pay Benefits	8,611	342
Net Cash Flows Provided by Operating Activities	<u>107,912</u>	<u>31,219</u>
Investing Activities		
Additions of Property, Plant and Equipment	(6,936)	(34,441)
Net Cash Flows Used in Investing Activities	<u>(6,936)</u>	<u>(34,441)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	100,976	(3,222)
Cash and Cash Equivalents as at the Beginning of the Year	<u>382,019</u>	<u>385,241</u>
Cash and Cash Equivalents at the End of the Year	<u>482,995</u>	<u>382,019</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

Contributions receivable are 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>December 31, 2020</u>	<u>December 31, 2019</u>
New Israeli Shekel (ILS)	0.312	0.289
Jordanian Dinar (JOD)	1.407	1.407
Euro	1.228	1.120

Note (3) – Cash and cash equivalents

Cash and cash equivalents consist of:

	<u>December 31, 2020</u>	<u>December 31, 2019</u>
Cash on Hand	384	249
Cash at Banks *	482,611	381,770
	<u>482,995</u>	<u>382,019</u>

❖ Cash at banks includes USD 28,799 and 21,409 as at December 31, 2020 and December 31, 2019, 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>December 31, 2020</u>	<u>December 31, 2019</u>
Drosos Foundation	651,000	761,000
Center for Arab American Philanthropy - CAAP	457,319	571,876
Other Receivables	2,520	-
Middle East Children’s Alliance – MECA	-	6,169
The Foundations for Peace Network – FFP	-	1,727
	<u>1,110,839</u>	<u>1,340,772</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:

	Office Furniture	Equipment and Computers	Total 2020	Total 2019
Historical Cost				
Beginning balance	23,302	38,903	62,205	27,764
Additions during the year	3,657	3,279	6,936	34,441
	<u>26,959</u>	<u>42,182</u>	<u>69,141</u>	<u>62,205</u>
Depreciation				
Beginning balance	5,054	21,019	26,073	21,090
Depreciation for the year	2,558	5,861	8,419	4,983
	<u>7,612</u>	<u>26,880</u>	<u>34,492</u>	<u>26,073</u>
Net Book Value December 31, 2019	<u><u>19,347</u></u>	<u><u>15,302</u></u>	<u><u>34,649</u></u>	
Net Book Value December 31, 2018	<u>18,248</u>	<u>17,884</u>		<u>36,132</u>

Note (6) – Other Current Liabilities
Other current liabilities consist of:

	December 31, 2020	December 31, 2019
Due to Trigon Associates, LLC	19,141	-
Outstanding Checks	4,050	16,254
Accrued Audit Fees	2,750	2,500
Other Payables	1,327	2,046
RAWA Creative Palestinian Communities Fund	-	36,901
	<u>27,268</u>	<u>57,701</u>

Note (7) – Philanthropy Fund Liabilities
Philanthropy fund liabilities consist of:

	December 31, 2020	December 31, 2019
Ramallah Fund	10,418	9,171
Jenin Fund	10,000	8,400
Salfeet Fund	6,623	6,623
Taqu' Fund	6,070	6,070
Tulkarem Fund	5,003	5,003
Qalqilya Fund	3,002	3,002
Educational Fund	2,770	1,918
Village Funds (Al-Zawiyeh, Gaza and Burqa)	2,762	3,614
Jericho Fund	1,956	1,956
Volunteer Fund	900	900
Jerusalem Fund	330	330
	<u>49,834</u>	<u>46,987</u>

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>December 31, 2020</u>	<u>December 31, 2019</u>
Beginning balance	21,179	20,837
Severance Benefits Accrued for the Year	10,553	10,852
Severance Benefits Paid During the Year	(1,942)	(10,510)
Ending Balance	29,790	21,179

Note (9) – Revenues and Unrestricted Contributions

Revenues and unrestricted contributions consist of:

	<u>2020</u>	<u>2019</u>
CAAP Fund Donations	36,166	266,672
Other Donations	15,984	30,891
Individual Donations	8,163	13,228
Interest on Bank Deposits	2,359	-
General Assembly Membership Fees	266	309
	62,938	311,100

Note (10) – Project Expenses

Project expenses consist of:

	<u>2020</u>	<u>2019</u>
Salaries and Related Benefits	115,423	137,155
Grant and Funds	23,000	43,296
Office Rent	12,880	21,588
Professional Fees	9,409	34,049
Workshops and Events	8,399	19,675
Guest House Expenses	7,469	-
“Dukkan” Expenses	7,052	387
Others	4,452	12,297
Information and Publications	3,924	3,803
Travel and Transportation	3,588	8,573
Insurance Expense	3,500	-
Utilities and Cleaning	2,949	4,933
Communication Expense	2,822	2,623
Maintenance Expenses	1,550	11,824
	206,417	300,203

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>2020</u>	<u>2019</u>
Salaries and Related Benefits	26,435	5,794
Office Rent	12,573	2,532
Professional Fees	7,918	7,636
Utilities and Cleaning	2,292	217
Information and Publications	848	2,916
Insurance	674	2,305
Grant and Funds (Social Funds)	-	27,936
Maintenance Expenses	-	2,152
Others	-	499
Travel and Transportation	-	55
	<u>50,740</u>	<u>52,042</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

Dalia's financial risk management policies and objectives are in line with those policies and objectives set out in the Financial Statements as of the year ended December 31, 2020.

In January 2020, the World Health Organization declared a state of emergency over a new strain of corona virus that originated in Wuhan, China "2019 Corona virus (COVID-19)". Later in March 2020, the World Health Organization declared the (COVID-19) outbreak a pandemic due to the rapid increase in exposure to infection worldwide. The epidemiological nature of this disease necessitated the imposition of global restrictions on travel and the imposition of complete restrictions on most countries of the world.

As a result of the above and the resulting disruptions in social and economic activities, Dalia continues to regularly evaluate Corona virus (COVID-19) on its operations, especially on the implementation of its projects' activities and the receipt of grants from donors. It makes it difficult to accurately determine and evaluate its negative impact on Dalia at this stage. The management has taken into consideration many areas of anticipated operational risk and has implemented various measures to ensure continuity of operations and the ability of Dalia to deal with the lockdown situation.

The Management is convinced that Dalia has the necessary resources to ensure the continuation of its operations during the near future and for a period not less than twelve months from the date of this report. Accordingly, the Management assess Dalia's ability to continue as a going concern when preparing the 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.

- *The foregoing notes Notes to Financial Statements constitute an integral part of these statements.*

Appendix I – Net Assets Released from Temporary Restrictions

(All amounts are in US Dollar)

	DROSOS	MADRE	GFCF	GFW	CCFD	SPARKLE	HBS	Mama Cash	Total 2020	Total 2019
Salaries and Related Benefits	78,468	12,712	9,000	6,824	-	-	1,406	7,013	115,423	137,155
Grants and Funds	20,000	-	-	3,000	-	-	-	-	23,000	43,296
Office Rent	9,680	1,920	-	1,280	-	-	-	-	12,880	21,588
Professional Fees	2,764	-	526	816	-	498	4,805	-	9,409	34,049
Workshops and Events	2,513	-	-	3,153	-	-	2,733	-	8,399	19,675
Guest House Expenses	7,469	-	-	-	-	-	-	-	7,469	0
"Dukkan" Expenses	7,052	-	-	-	-	-	-	-	7,052	387
Others	2,351	689	103	1,211	80	-	18	-	4,452	12,297
Information and Publication	62	388	1,650	-	-	-	1,783	41	3,924	3,803
Travel and Transportation	1,103	862	-	1,573	-	-	50	-	3,588	8,573
Insurance	3,500	-	-	-	-	-	-	-	3,500	0
Utilities and Cleaning	1,701	526	-	152	-	-	-	570	2,949	4,933
Communication Expense	-	1,160	431	245	-	-	190	796	2,822	2,623
Maintenance Expenses	1,530	20	-	-	-	-	-	-	1,550	11,824
Total Releases for Expenses	138,193	18,277	11,710	18,254	80	498	10,985	8,420	206,417	300,203
Additions on Property, Plant and Equipment	567	-	-	1,743	-	969	-	-	3,279	15,142
Total Releases	138,760	18,277	11,710	19,997	80	1,467	10,985	8,420	209,696	315,345

DROSOS	Drosos Foundation
MADRE	Global Women's Rights - MADRE
GFCF	Global Fund for Community Foundation
GFW	Global Fund for Women
CCFD	Comité catholique contre la faim et pour le développement-Terre Solidaire
SPARKEL	The Sparkle Foundation, Inc.
HBS	Heinrich-Böll-Stiftung
Mama Cash	Mama Cash Fund

Appendix II (A) – Temporarily Restricted Contributions 2020

(All amounts are in US Dollar)

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

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
HBS	Heinrich-Böll-Stiftung
Mama Cash	Mama Cash Fund
GFCF	Global Fund for Community Foundation

Appendix II (B) – Temporarily Restricted Contributions 2019

(All amounts are in US Dollar)

Donor	Balance at January 01, 2019	Additions on Restricted Contribution 2019	Available Funds	Releases from Restriction for Expenses	Releases from Restriction for Property, Plant and Equipment	Reclassification from General Fund	Balance at December 31, 2019
Drosos	959,829	-	959,829	(114,365)	(3,504)	-	841,960
MADRE	79,074	57,500	136,574	(101,540)	-	-	35,034
GFW	47,247	-	47,247	(17,792)	(1,240)	-	28,215
SPARKLE	-	-	-	(2,417)	(9,261)	15,000	3,322
CCFD	1,229	5,731	6,960	(6,352)	-	-	608
MECA	15,967	-	15,967	(15,241)	-	(726)	-
LUSH	23,937	-	23,937	(21,147)	(1,137)	(1,653)	-
TFN	-	960	960	(731)	-	(229)	-
GFCF	29,841	-	29,841	(20,618)	-	(9,223)	-
	1,157,124	64,191	1,221,315	(300,203)	(15,142)	3,169	909,139

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
TFN	The Funding Network
GFCF	Global Fund for Community Foundation