

**Women's Centre for Legal Aid and Counselling**

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**Financial Statements  
and  
Auditors' Report**

**31 December 2007**

# Women's Centre for Legal Aid and Counselling

## Table of Contents

	<u>Page</u>
Auditors' Report	1 - 2
Balance Sheet	3
Statement of Activities	4
Statement of Change in Net Assets	5
Statement of Cash Flows	6
Statement of Functional Expenses	7
Notes To Financial Statements	8 – 14

## **Supplementary Information – Actual Expenses Versus Budget**

Total Expenditures: Core and Special Projects	15
Capacity Building Unit	16
Research and Documentation Unit	17
Lobbying and Advocacy Unit	18
Service Unit	19
Administration and General Unit	20

## INDEPENDENT AUDITOR'S REPORT

### **To the Board of Trustees Women's Centre for Legal Aid and Counselling**

We have audited the accompanying financial statements of **Women's Centre for Legal Aid and Councelling (Not for Profit Institute)**, which comprise of the statement of financial position as at December 31, 2007, the statement of activities and change in net assets and cash flows statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

#### *Management's responsibility for the financial statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with relevant International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### *Auditor's responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the centre's preparation and fair presentation of the financial statements 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 centre's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements give a true and fair view of the financial position of **Women's Centre for Legal Aid and Counselling (Not for Profit Institute)** as of December 31, 2007, its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

*Deloitte & Touche*

**Deloitte & Touche (M.E.)**

**15 April 2008**

## Women's Centre for Legal Aid and Counselling

## Statement of Financial Position

As of 31 December 2007

	Note	2007 USD	2006 USD
<b>Assets</b>			
Cash on Hand and at Banks	3	563,490	161,022
Deposits with Banks Restricted for Staff Benefits	3	477,269	361,046
Pledges Receivables	4	63,061	235,928
Accounts Receivables		15,611	7,943
Prepaid Expenses		11,013	15,336
Property, Plant and Equipment - net of Accumulated Depreciation	5	607,029	448,755
<b>Total Assets</b>		<b>1,737,473</b>	<b>1,230,030</b>
<b>Liabilities and Net Assets</b>			
<b>Liabilities:</b>			
Payables and Accruals	6	56,301	60,690
Loan Payable	7	239,671	260,571
Reserves for Staff Benefits	8	622,317	515,102
<b>Total Liabilities</b>		<b>918,289</b>	<b>836,363</b>
<b>Net Assets:</b>			
Unrestricted		(196,025)	(105,278)
Investment in Property, Plant and Equipment		607,029	448,755
Temporarily Restricted	12	408,180	50,190
<b>Total Net Assets (Statement -C)</b>		<b>819,184</b>	<b>393,667</b>
<b>Total Liabilities and Net Assets</b>		<b>1,737,473</b>	<b>1,230,030</b>

See Notes to Financial Statements

## Women's Centre for Legal Aid and Counselling

### Statement of Activities

Year Ended 31 December 2007

	Note	Unrestricted	Temporary	Total	
		USD	Restricted USD	2007 USD	2006 USD
<b>Operating Revenues:</b>					
Grants	12		1,913,265	1,913,265	1,023,523
Other Revenues	9	64,644		64,644	72,011
<b>Total Operating Revenues</b>		<b>64,644</b>	<b>1,913,265</b>	<b>1,977,909</b>	<b>1,095,534</b>
Net Assets Released from Restrictions	12	1,555,275	(1,555,275)	-	-
		<b>1,619,919</b>	<b>357,990</b>	<b>1,977,909</b>	<b>1,095,534</b>
<b>Program Expenses:</b>					
Capacity Building		213,720		213,720	184,943
Research and Documentation		197,928		197,928	196,658
Lobbying and Advocacy		260,521		260,521	185,169
Services		370,502		370,502	285,407
Administration and General		360,545		360,545	294,676
<b>Total Core Expenses (Statement-E)</b>		<b>1,403,216</b>	<b>-</b>	<b>1,403,216</b>	<b>1,146,853</b>
Special Projects (Statement-E)		145,283		145,283	106,416
Depreciation		27,086		27,086	22,487
<b>Total Program and Management</b>		<b>1,575,585</b>	<b>-</b>	<b>1,575,585</b>	<b>1,275,756</b>
Loss (Gain) on Currency Fluctuations		(23,193)		(23,193)	(6,139)
<b>Total Expenses</b>		<b>1,552,392</b>	<b>-</b>	<b>1,552,392</b>	<b>1,269,617</b>
<b>Increase in Net Assets During the Year (Statement - C)</b>		<b>67,527</b>	<b>357,990</b>	<b>425,517</b>	<b>(174,083)</b>

See Notes to Financial Statements

**Women's Centre for Legal Aid and Counselling**

**Statement of Change in Net Assets**

**Year Ended 31 December 2007**

	<b>Unrestricted</b>	<b>Investment in Property, Plant &amp; Equipment</b>	<b>Temporary Restricted</b>	<b>Total</b>
	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
Net Assets at Beginning of Year	(105,278)	448,755	50,190	393,667
Excess for the Year (Statement - B)	67,527		357,990	425,517
Procurement of Fixed Assets	(179,035)	179,035		-
Depreciation Expense	20,761	(20,761)		-
<b>Net Assets at End of Year (Statement - A)</b>	<b>(196,025)</b>	<b>607,029</b>	<b>408,180</b>	<b>819,184</b>

See Notes to Financial Statements

## Women's Centre for Legal Aid and Counselling

### Statement of Cash Flows

Year Ended 31 December 2007

	<b>2007</b>	<b>2006</b>
	<b>USD</b>	<b>USD</b>
<b>Cash Flows from Operating activities:</b>		
Cash Received from Contributors	2,104,517	1,048,133
Other Revenues	64,644	72,011
Cash Paid to Suppliers and Employees	(1,444,210)	(1,245,727)
	<b>724,951</b>	<b>(125,583)</b>
<b>Cash Flows from Investing Activities:</b>		
Procurement of Office Furniture and Equipment	(185,360)	(384,398)
	<b>(185,360)</b>	<b>(384,398)</b>
<b>Cash Flows from Financing Activities:</b>		
Settlement of Loan Payable	(20,900)	260,571
<b>Cash Flows Used in Financing Activities</b>	<b>(20,900)</b>	<b>260,571</b>
<b>Increase (Decrease) in Cash and Banks During the Year</b>	<b>518,691</b>	<b>(249,410)</b>
Cash on Hand and at Banks at Beginning of Year	522,068	771,478
<b>Cash on Hand and at Banks at End of Year</b>	<b>1,040,759</b>	<b>522,068</b>
<b>Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:</b>		
Change in Net Assets	425,517	(174,083)
Depreciation	27,086	22,487
Provision for Severance Pay and Provident Fund, Net of Payment	107,215	40,880
Decrease (Increase) in Accounts and Pledges Receivables	165,199	7,737
Increase (Decrease) in Payables and Accruals	(4,389)	(20,671)
Decrease (Increase) in Prepaid Expenses	4,323	(1,933)
<b>Cash Provided by Operating Activities</b>	<b>724,951</b>	<b>(125,583)</b>

See Notes to Financial Statements



## Women's Centre for Legal Aid and Counselling

## Statement of Functional Expenses

Year Ended 31 December 2007

	Capacity	Research	Lobbying	Administration		Special	Total		
	Building	and	and	Service	General		Total	2007	2006
	USD	Documentation	Advocacy	USD	USD		USD	USD	USD
<b>Salaries and Related Expenses:</b>									
Salaries	56,776	61,318	93,028	155,470	181,995	548,587	21,669	570,256	545,349
* Salary Related Expenses	16,771	16,260	22,874	40,164	44,522	140,591	-	140,591	98,221
	<b>73,547</b>	<b>77,578</b>	<b>115,902</b>	<b>195,634</b>	<b>226,517</b>	<b>689,178</b>	<b>21,669</b>	<b>710,847</b>	<b>643,570</b>
<b>Occupancy Costs:</b>									
Rent and insurance	9,982	12,684	8,011	17,074	6,174	53,925	-	53,925	57,648
Utilities	5,301	3,827	3,913	3,620	5,500	22,161	-	22,161	14,492
Repairs and Maintenance	6,720	5,009	4,027	4,141	5,604	25,501	-	25,501	12,818
	<b>22,003</b>	<b>21,520</b>	<b>15,951</b>	<b>24,835</b>	<b>17,278</b>	<b>101,587</b>	<b>-</b>	<b>101,587</b>	<b>84,958</b>
<b>Contractual Professional Services:</b>									
Audit and Accounting Fees	-	-	-	5,793	13,542	19,335	-	19,335	13,179
Legal & Court Fees	-	-	-	7,900	4,280	12,180	-	12,180	14,297
Consultancies, Research and Training	3,631	41,884	14,639	5,021	3,000	68,175	51,948	120,123	124,510
Coordination	54,274	26,888	26,450	73,905	15,390	196,907	37,300	234,207	119,472
	<b>57,905</b>	<b>68,772</b>	<b>41,089</b>	<b>92,619</b>	<b>36,212</b>	<b>296,597</b>	<b>89,248</b>	<b>385,845</b>	<b>271,458</b>
<b>Others:</b>									
Hospitality and Workshops	19,256	4,841	24,977	9,417	8,371	66,862	12,118	78,980	68,051
Printing, Stationery and Supplies	2,715	5,613	9,972	5,955	6,760	31,015	9,345	40,360	36,958
Media and Advertising	1,636	6,258	33,205	9,065	4,274	54,438	4,260	58,698	33,169
Transportation, Perdiem and Travel	28,355	6,493	15,139	19,875	17,100	86,962	7,927	94,889	62,950
Communication	7,679	6,853	4,286	11,296	10,299	40,413	637	41,050	35,027
Emergencies and Safehome	624	-	-	1,697	-	2,321	-	2,321	3,874
Bank Charges	-	-	-	109	33,734	33,843	79	33,922	13,254
	<b>60,265</b>	<b>30,058</b>	<b>87,579</b>	<b>57,414</b>	<b>80,538</b>	<b>315,854</b>	<b>34,366</b>	<b>350,220</b>	<b>253,283</b>
<b>Total Expenses (Statement - B)</b>	<b>213,720</b>	<b>197,928</b>	<b>260,521</b>	<b>370,502</b>	<b>360,545</b>	<b>1,403,216</b>	<b>145,283</b>	<b>1,548,499</b>	<b>1,253,269</b>

\* Salaries Related Expenses includes staff provident fund, severance pay, health insurance and staff development

See Notes to Financial Statements

# **Women's Centre for Legal Aid and Counselling**

## **Notes to Financial Statements**

**31 December 2007**

### **1. Organization:**

Women's Centre for Legal Aid and Counselling (WCLAC) which was established in 1991, is a not for profit local Palestinian organization dedicated to the service of women in areas of law, legal education and advice and personal counseling. It carries out its educational programmes, apprising women of their rights and status under law and provides potential remedies for various forms of abuse and discrimination in cooperation with other local institutions. The Centre may assist women in obtaining appropriate legal and medical services in extreme hardship cases. In addition to its educational and service activities, the Centre carries out legal research, procedures and brochures on the subject of women's rights and law. Registration of the Centre with all concerned authorities of the Palestinian National Authority is still in process.

### **2. Summary of Significant Accounting Policies:**

The significant accounting policies followed are described below:

#### **2.1 Adoption of New and Revised International Financial Reporting Standards:**

The International Accounting Standards Board issued amendments to International Accounting Standards and issued new Financial Reporting Standards which have become effective January 1, 2007. This includes International Financial Reporting Standard No. 7 (Financial Instruments: Disclosures) which replaces IAS No. 30 and certain disclosure provisions in IAS No. 32 (Financial Instruments—Presentation and Disclosure) (effective for annual periods beginning on or after January 1, 2007).

#### **2.2 Basis of Accounting and Presentation:**

The financial statements have been prepared on the accrual basis of accounting and in conformity with International Financial Reporting Standards.

The net assets of WCLAC and changes therein are classified and reported in accordance with Statements of Financial Accounting Standards No. 117, "Financial Statements of Not-for-profit Organizations", which establishes standards for external financial reporting by not-for-profit organizations. SFAS No. 117 is issued by the Financial Accounting Standards Board of the U.S. Financial Accounting Foundation.

Under the provision of these standards, net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. In order to ensure observance of limitations and restrictions placed on the use of the available resources, the accounts are maintained in accordance with the principles of fund accounting. Accordingly net assets of WCLAC and changes therein are classified and reported as follows:

## 2. Summary of Significant Accounting Policies: (continued)

- **Unrestricted net assets** - Net assets whose use by WCLAC is not subject to donor-imposed restrictions.
- **Temporary restricted net assets** - Net assets whose use by the Centre is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and released by actions of WCLAC pursuant to those donor-imposed stipulations.
- **Board Designated Fund** represents resources designated by the Board of Trustees to contribute to the long-term sustainability of current programs. The fund includes all unrestricted net assets accumulated through 31 December 1997 and any current locally generated income.
- **Revenues** are reported as increases in unrestricted net assets unless their use is limited by donor-imposed restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are classified as unrestricted net assets and reported as net assets released from restrictions.

### 2.3 Contributions:

Contributions are recognized as revenues when received. Pledges receivable represents expenses incurred prior to 31 December and reimbursed by donors subsequently.

### 2.4 Reporting of Financial Statements:

The books of accounts are maintained in local currency (Israeli Shekel). Transactions that are denominated in foreign currencies are converted into local currency as follows:

- ❖ Transactions, including grants received, which are expressed or denominated in foreign currencies, are converted into local currency at the spot exchange rate prevailing at the date of each transaction.

For the purpose of presentation to donors and other foreign interested parties, the Centre uses the US Dollar as its reporting currency. The financial statements are translated to US Dollar as follows:

- ❖ Transactions and balances which are denominated or expressed in US Dollar are presented at the actual US Dollar received or paid.
- ❖ All other income and expenses in local currency are translated to US Dollar at the average rate of exchange prevailing during the year ended 31 December 2007 of NIS 4.16 per US Dollar.
- ❖ Fixed assets and related depreciation are translated at historical rates. Additions to cost were translated using the average rate of exchange prevailing during the year.
- ❖ All other assets and liabilities are translated to US Dollar using the rate of exchange prevailing on the balance sheet date of NIS 3.85 per US Dollar.
- ❖ Exchange differences arising from the translation of foreign currency balances and transactions is charged to the statement of activities.

## **2. Summary of Significant Accounting Policies: (continued)**

### **2.5 Fixed Assets and Depreciation:**

Fixed assets are stated at cost net of accumulated depreciation, depreciation is computed on a straight-line basis over the estimated useful lives of the respective assets ranging from 7% to 20%.

When the expected recoverable amount is less than the net book value, the property, plant and equipment amount is reduced to the lower of the cost or net realizable value and the difference (if any) is included in the statement of activities.

The useful lives of property, plant and equipment are reviewed at the end of each year. In case the expected useful life is different from what was determined before, the change in estimate is recorded in the following years, being as a change in estimate.

Property, plant and equipment are disposed off when there is no expected future benefit from the use of that asset.

### **2.6 Severance Pay:**

The Centre provides for severance pay by accruing for one month compensation for each year of service based on the last salary paid during the year.

### **2.7 Provident Fund:**

The Centre starting 1 January 1997, has a defined provident fund plan, which covers all salaries employees. The contribution of the Centre and the employees is equal to 5% of their basic salaries.

**2.8** Estimates and assumptions: The financial statements include certain estimates and assumptions made by management related to reporting of assets, liabilities, at the statement of financial position date, and the reporting of revenue, expenses, gains, and losses during the year. Actual results may differ from those estimates adopted by the Centre's management. Estimates used in the preparation of the financial statements are the following:

- Depreciation rates and useful lives of fixed assets.
- Provision for severance pay,

**2.9 Functional Expenses** -The Centre allocates its expenses on a functional basis among its various programmes and general administration. Expenses that can be identified with a specific program or administration are charged directly. Other expenses that are common to several functions are allocated between functions based on best estimates and judgment of management.

### 3. Cash on Hand and at Banks:

#### Composition:

	<u>2007</u>	<u>2006</u>
	<u>USD</u>	<u>USD</u>
Cash on Hand	2,435	2,799
Deposits with Banks (overdrawn) in Israeli Shekel	64,235	(13,740)
Deposits with Banks in US Dollar	89,248	171,755
Deposits with Banks in EURO	407,572	208
	<u>563,490</u>	<u>161,022</u>
Deposits with Banks in US Dollar for Staff Benefits	<u>477,269</u>	<u>361,046</u>

### 4. Pledges Receivables:

#### Composition:

	<u>2007</u>	<u>2006</u>
	<u>USD</u>	<u>USD</u>
Kingdom of Belgium		223,890
Kingdom of the Netherlands	15,000	-
World Health Organization	10,800	-
ACSUR	17,195	-
Kvinna Till Kvinna	20,066	12,038
	<u>63,061</u>	<u>235,928</u>

### 5. Property, Plant and Equipment—net of Accumulated Depreciation:

#### Composition:

	<u>2007</u>	<u>2006</u>
	<u>USD</u>	<u>USD</u>
Building	375,168	375,168
Building Improvement	117,218	-
Office Furniture	69,371	58,495
Office Equipment	229,603	178,662
	791,360	612,325
Accumulated Depreciation	(184,331)	(163,570)
<b>Book Value</b>	<u>607,029</u>	<u>448,755</u>

### 6. Payables and Accruals:

#### Composition:

	<u>2007</u>	<u>2006</u>
	<u>USD</u>	<u>USD</u>
Audit Fees	12,000	-
Payables and Accrued Expenses	44,301	60,690
	<u>56,301</u>	<u>60,690</u>

## 7. Loan Payable:

In 2006, the Centre obtained a long term bank loan in the amount of U.S Dollar 265,000 to finance the cost of the building of the centre. The loan is being collateralized by the building and by a deposit in the amount of USD 100,000 (Part of the Centre's deposit earmarked for staff benefits). The loan bears interest at 8.46 % per annum and the loan repayments extends for 9 years starting 1 October 2006. Total amount of loan and associated interest for the nine years is to be USD 382,070 (principle USD 265,000 and interest USD 117,070)

The yearly repayments of the loan principle and interest were set to be USD 42,446.

Activities in the loan payable and interest during the year 2007 is as follows:

	<u>Principle</u>
Balance at beginning of the year	260,571
Settlement during the year, excluding interest	(20,900)
<b>Balance</b>	<b><u>239,671</u></b>

## 8. Reserve for Staff Benefits:

### Composition:

	<u>Severance Pay</u>	<u>Provident Fund</u>
	<u>USD</u>	<u>USD</u>
<b>Balance at Beginning of Year</b>	<b>346,270</b>	<b>217,635</b>
Indemnities Paid	(19,386)	-
Provision for the Year	69,880	38,271
<b>Balance at End of Year</b>	<b>396,764</b>	<b>255,906</b>
Advances on Severance Pay / Staff Loans	(30,353)	-
	<b><u>366,411</u></b>	<b><u>255,906</u></b>

## 9. Other Revenues:

### Composition:

	<u>2007</u>	<u>2006</u>
	<u>USD</u>	<u>USD</u>
Bank Interest	9,474	15,655
Coordination and Training Fees	16,080	46,750
Donations for expenses	37,739	7,118
Others	1,351	2,488
	<b><u>64,644</u></b>	<b><u>72,011</u></b>

## **10. Financial instruments, fair values and risks management:**

- **Fair Values of Financial Assets and Liabilities:**

The carrying book values of financial assets and liabilities are not materially different from their fair values at the date of the statement of financial position.

- **Operational Risk**

The costs of the programs, administrative as well as fixed assets procurements are significantly financed by donors through donations. The management believes that the funding level in the year 2008 will be sufficient to finance all of its disbursements and will be consistent with the funding level in the prior years. Furthermore, the management believes that the political and economical conditions prevailing in the area will not materially affect its operations.

- **Credit Risk:**

WCLAC credit risk is primarily attributable to its liquid funds and receivables. The credit risk on liquid funds is limited because they are placed with reputable financial institutions. The Receivables are stated in the statement of financial position net of allowances for doubtful debts, if any, which is estimated by WCLAC management based on prior experience and the current economic environment.

- **Interest Rate Risk**

WCLAC interest rate risk arises from the possibility that changes in market interest rates may affect the value of its interest bearing assets. The management of WCLAC usually monitor the fluctuation in interest rates in every individual currency in order to maximize the benefits from placements.

- **Currency Risk:**

Currency risk arises from the possibility that changes in the exchange rates may affect negatively the value of the financial assets and liabilities in case WCLAC does not hedge its currency exposure by means of hedging instruments. The management usually distributes its liquid assets over its functional currencies to minimize any possible loss from currency rates fluctuation.

## **11. Comparative Figures:**

Certain comparative figures were reclassified to conform to the current year presentation.

12. Releases from temporary restricted assets by funding source for the year ended 31 December 2007 is as follows:

	Unexpended Grants as of 31-Dec-06 USD	Grants Received & Pledged 2007 USD	Available Grants USD	Unexpended Grants as of 31-Dec-07 USD	Disposed Grants in 2007 USD
<b>Core Grants:</b>					
ICCO	-	80,625	80,625	-	80,625
NOVIB	-	800,065	800,065	363,621	436,444
Netherlands Representative Office	-	100,000	100,000	-	100,000
Irish Aid	-	102,410	102,410	-	102,410
Dan Church Aid	-	55,064	55,064	-	55,064
Heinrich Boll Foundation 2006 *	18,000	(18,000) *	-	-	-
Heinrich Boll Foundation 2007	-	95,850	95,850	8,390	87,460
EED	-	147,399	147,399	-	147,399
Acsur	-	70,570	70,570	-	70,570
Al-Quds Open University	-	16,248	16,248	-	16,248
Mua'ssasat	-	300,000	300,000	-	300,000
Kvinna till Kvinna	-	53,561	53,561	-	53,561
	<b>18,000</b>	<b>1,803,792</b>	<b>1,821,792</b>	<b>372,011</b>	<b>1,449,781</b>
<b>Other Grants / Special Projects:</b>					
Ford Foundation	22,770	-	22,770	-	22,770
World Health Organization	-	18,000	18,000	-	18,000
UNIFEM	-	30,000	30,000	30,000	-
UNFPA	9,420	61,473	70,893	6,169	64,724
	<b>32,190</b>	<b>109,473</b>	<b>141,663</b>	<b>36,169</b>	<b>105,494</b>
<b>Total Funded by Temporary Restricted</b>	<b>50,190</b>	<b>1,913,265</b>	<b>1,963,455</b>	<b>408,180</b>	<b>1,555,275</b>

\* Refunded to HBF



## Women's Centre for Legal Aid and Counselling

### Core Expenditures

#### Actual Expenses versus Budget Year Ended 31 December 2007

	<b>Actual</b>	<b>Budget</b>	<b>(Over)</b>
	<b>USD</b>	<b>USD</b>	<b>Under</b>
	<b>USD</b>	<b>USD</b>	<b>Budget</b>
			<b>USD</b>
<b>Salaries and Related Expenses:</b>			
Salaries	548,587	539,844	(8,743)
Salary Related Expenses	140,591	112,222	(28,369)
	<b>689,178</b>	<b>652,066</b>	<b>(37,112)</b>
<b>Occupancy Costs:</b>			
Rent	53,925	63,550	9,625
Utilities	22,161	21,333	(828)
Repairs and Maintenance	25,501	18,633	(6,868)
	<b>101,587</b>	<b>103,516</b>	<b>1,929</b>
<b>Contractual Professional Services:</b>			
Audit and Accounting Fees	19,335	20,177	842
Legal & Court Fees	12,180	25,269	13,089
Consultancies, Research and Training	68,175	122,063	53,888
Coordination	196,907	226,955	30,048
	<b>296,597</b>	<b>394,464</b>	<b>97,867</b>
<b>Others:</b>			
Hospitality and Workshops	66,862	101,419	34,557
Printing, Stationery and Supplies	31,015	49,474	18,459
Media and Advertising	54,438	61,864	7,426
Transportation, Perdiem and Travel	86,962	76,743	(10,219)
Communication	40,413	35,956	(4,457)
Emergencies and Safehome	2,321	500	(1,821)
Bank Charges	33,843	6,604	(27,239)
	<b>315,854</b>	<b>332,560</b>	<b>16,706</b>
Total expenditures	1,403,216	1,482,606	79,390
Capital expenditures	179,035	93,681	(85,354)
<b>Total</b>	<b>1,582,251</b>	<b>1,576,287</b>	<b>(5,964)</b>

## Women's Centre for Legal Aid and Counselling

### Capacity Building Unit

#### Actual Expenses versus Budget Year Ended 31 December 2007

	<u>Actual</u> <u>USD</u>	<u>Budget</u> <u>USD</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u> <u>USD</u>
<b>Salaries and Related Expenses:</b>			
Salaries	56,776	59,436	2,660
Salary Related Expenses	16,771	15,835	(936)
	<u>73,547</u>	<u>75,271</u>	<u>1,724</u>
<b>Occupancy Costs:</b>			
Rent	9,982	10,950	968
Utilities	5,301	4,900	(401)
Repairs and Maintenance	6,720	4,500	(2,220)
	<u>22,003</u>	<u>20,350</u>	<u>(1,653)</u>
<b>Contractual Professional Services:</b>			
Audit and Accounting Fees	-	-	-
Legal & Court Fees	-	-	-
Consultancies, Research and Training Coordination	3,631	11,000	7,369
	<u>54,274</u>	<u>57,830</u>	<u>3,556</u>
	<u>57,905</u>	<u>68,830</u>	<u>10,925</u>
<b>Others:</b>			
Hospitality and Workshops	19,256	23,634	4,378
Printing, Stationery and Supplies	2,715	5,415	2,700
Media and Advertising	1,636	1,000	(636)
Transportation, Perdiem and Travel	28,355	20,053	(8,302)
Communication	7,679	5,900	(1,779)
Emergencies and Safehome	624	500	(124)
Bank Charges	-	-	-
	<u>60,265</u>	<u>56,502</u>	<u>(3,763)</u>
Total expenditures	213,720	220,953	7,233
Capital expenditures	13,606	13,500	(106)
<b>Total</b>	<u>227,326</u>	<u>234,453</u>	<u>7,127</u>

## Women's Centre for Legal Aid and Counselling

### Research and Documentation Unit

#### Actual Expenses versus Budget Year Ended 31 December 2007

	<b>Actual</b>	<b>Budget</b>	<b>(Over) Under Budget</b>
	<b>USD</b>	<b>USD</b>	<b>USD</b>
<b>Salaries and Related Expenses:</b>			
Salaries	61,318	79,440	18,122
Salary Related Expenses	16,260	15,250	(1,010)
	<b>77,578</b>	<b>94,690</b>	<b>17,112</b>
<b>Occupancy Costs:</b>			
Rent	12,684	10,450	(2,234)
Utilities	3,827	3,500	(327)
Repairs and Maintenance	5,009	3,500	(1,509)
	<b>21,520</b>	<b>17,450</b>	<b>(4,070)</b>
<b>Contractual Professional Services:</b>			
Audit and Accounting Fees	-	-	-
Legal & Court Fees	-	-	-
Consultancies, Research and Training	41,884	50,540	8,656
Coordination	26,888	36,300	9,412
	<b>68,772</b>	<b>86,840</b>	<b>18,068</b>
<b>Others:</b>			
Hospitality and Workshops	4,841	8,075	3,234
Printing, Stationery and Supplies	5,613	5,400	(213)
Media and Advertising	6,258	9,400	3,142
Transportation, Perdiem and Travel	6,493	9,925	3,432
Communication	6,853	4,950	(1,903)
Emergencies and Safehome	-	-	-
Bank Charges	-	-	-
	<b>30,058</b>	<b>37,750</b>	<b>7,692</b>
Total expenditures	197,928	236,730	38,802
Capital expenditures	16,556	19,000	2,444
<b>Total</b>	<b>214,484</b>	<b>255,730</b>	<b>41,246</b>

## Women's Centre for Legal Aid and Counselling

### Lobbying and Advocacy Unit

#### Actual Expenses versus Budget Year Ended 31 December 2007

	<u>Actual</u> <u>USD</u>	<u>Budget</u> <u>USD</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u> <u>USD</u>
<b>Salaries and Related Expenses:</b>			
Salaries	93,028	83,940	(9,088)
Salary Related Expenses	22,874	17,868	(5,006)
	<u>115,902</u>	<u>101,808</u>	<u>(14,094)</u>
<b>Occupancy Costs:</b>			
Rent	8,011	10,250	2,239
Utilities	3,913	3,500	(413)
Repairs and Maintenance	4,027	2,700	(1,327)
	<u>15,951</u>	<u>16,450</u>	<u>499</u>
<b>Contractual Professional Services:</b>			
Audit and Accounting Fees	-	-	-
Legal & Court Fees	-	-	-
Consultancies, Research and Training	14,639	17,120	2,481
Coordination	26,450	41,860	15,410
	<u>41,089</u>	<u>58,980</u>	<u>17,891</u>
<b>Others:</b>			
Hospitality and Workshops	24,977	42,519	17,542
Printing, Stationery and Supplies	9,972	22,098	12,126
Media and Advertising	33,205	36,323	3,118
Transportation, Perdiem and Travel	15,139	23,835	8,696
Communication	4,286	4,500	214
Emergencies and Safehome	-	-	-
Bank Charges	-	-	-
	<u>87,579</u>	<u>129,275</u>	<u>41,696</u>
Total expenditures	260,521	306,513	45,992
Capital expenditures	11,256	14,500	3,244
<b>Total</b>	<u>271,777</u>	<u>321,013</u>	<u>49,236</u>

## Women's Centre for Legal Aid and Counselling

### Service Unit

#### Actual Expenses versus Budget Year Ended 31 December 2007

	<u>Actual</u> <u>USD</u>	<u>Budget</u> <u>USD</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u> <u>USD</u>
<b>Salaries and Related Expenses:</b>			
Salaries	155,470	152,856	(2,614)
Salary Related Expenses	40,164	31,437	(8,727)
	<u>195,634</u>	<u>184,293</u>	<u>(11,341)</u>
<b>Occupancy Costs:</b>			
Rent	17,074	20,450	3,376
Utilities	3,620	4,433	813
Repairs and Maintenance	4,141	4,433	292
	<u>24,835</u>	<u>29,316</u>	<u>4,481</u>
<b>Contractual Professional Services:</b>			
Audit and Accounting Fees	5,793	7,902	2,109
Legal & Court Fees	7,900	20,769	12,869
Consultancies, Research and Training Coordination	5,021	37,403	32,382
	73,905	74,165	260
	<u>92,619</u>	<u>140,239</u>	<u>47,620</u>
<b>Others:</b>			
Hospitality and Workshops	9,417	19,091	9,674
Printing, Stationery and Supplies	5,955	9,561	3,606
Media and Advertising	9,065	10,141	1,076
Transportation, Perdiem and Travel	19,875	15,430	(4,445)
Communication	11,296	12,106	810
Emergencies and Safehome	1,697	-	(1,697)
Bank Charges	109	1,104	995
	<u>57,414</u>	<u>67,433</u>	<u>10,019</u>
Total expenditures	370,502	421,281	50,779
Capital expenditures	5,321	20,681	15,360
<b>Total</b>	<u>375,823</u>	<u>441,962</u>	<u>66,139</u>

## Women's Centre for Legal Aid and Counselling

### Administration and General Unit

#### Actual Expenses versus Budget Year Ended 31 December 2007

	<b>Actual</b>	<b>Budget</b>	<b>(Over)</b>
	<b>USD</b>	<b>USD</b>	<b>Under</b>
			<b>Budget</b>
			<b>USD</b>
<b>Salaries and Related Expenses:</b>			
Salaries	181,995	164,172	(17,823)
Salary Related Expenses	44,522	31,832	(12,690)
	<b>226,517</b>	<b>196,004</b>	<b>(30,513)</b>
<b>Occupancy Costs:</b>			
Rent	6,174	11,450	5,276
Utilities	5,500	5,000	(500)
Repairs and Maintenance	5,604	3,500	(2,104)
	<b>17,278</b>	<b>19,950</b>	<b>2,672</b>
<b>Contractual Professional Services:</b>			
Audit and Accounting Fees	13,542	12,275	(1,267)
Legal & Court Fees	4,280	4,500	220
Consultancies, Research and Training	3,000	6,000	3,000
Coordination	15,390	16,800	1,410
	<b>36,212</b>	<b>39,575</b>	<b>3,363</b>
<b>Others:</b>			
Hospitality and Workshops	8,371	8,100	(271)
Printing, Stationery and Supplies	6,760	7,000	240
Media and Advertising	4,274	5,000	726
Transportation, Perdiem and Travel	17,100	7,500	(9,600)
Communication	10,299	8,500	(1,799)
Emergencies and Safehome	-	-	-
Bank Charges	33,734	5,500	(28,234)
	<b>80,538</b>	<b>41,600</b>	<b>(38,938)</b>
Total expenditures	360,545	297,129	(63,416)
Capital expenditures	132,296	26,000	(106,296)
<b>Total</b>	<b>492,841</b>	<b>323,129</b>	<b>(169,712)</b>