

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

**Financial Statements
and
Auditor's Report**

31 December 2009

Women's Centre for Legal Aid and Counselling

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INDEPENDENT AUDITOR'S REPORT

To the General Assembly Women's Centre for Legal Aid and Counselling

We have audited the accompanying financial statements of the **Women's Centre for Legal Aid and Counselling (Not for Profit Institute)**, which comprise of the statement of financial position as at December 31, 2009, 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 International Financial Reporting Standards and the United States of America Statements on Financial Accounting Standards No. 116, 117, and 124 applicable to not for profit organizations. 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, 2009, its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and the United States of America Statements on Financial Accounting Standards No. 116, 117, and 124 applicable to not for profit organizations.


Deloitte & Touche (M.E.)

Ramallah
April 29, 2010

Women's Centre for Legal Aid and Counselling

Statement of Financial Position

As of 31 December 2009

	Note	2009 USD	2008 USD
Assets			
Cash on Hand and at Banks	3	810,766	396,345
Deposits with Banks Restricted for Staff Benefits	3	477,661	539,355
Pledges Receivables	4	67,399	203,602
Accounts Receivables	5	93,382	6,490
Prepaid Expenses		13,354	1,360
Property, Plant and Equipment - net of Accumulated Depreciation	6	778,541	693,788
Total Assets		2,241,103	1,840,940
Liabilities and Net Assets			
Liabilities:			
Payables and Accruals	7	85,371	92,163
Grants Refundable to Donors	8	135,340	-
Deferred Grants	9	205,820	44,852
Loan Payable	10	192,151	216,951
Reserves for Staff Benefits	11	723,892	729,618
Total Liabilities		1,342,574	1,083,584
Net Assets:			
Unrestricted (Deficit)		(75,703)	(168,663)
Investment in Property, Plant and Equipment		778,541	693,788
Temporarily Restricted	15	195,691	232,231
Total Net Assets (Statement -C)		898,529	757,356
Total Liabilities and Net Assets		2,241,103	1,840,940

See Notes to Financial Statements

Women's Centre for Legal Aid and Counselling

Statement of Activities

Year Ended 31 December 2009

		Unrestricted	Temporary	Total	
			Restricted	2009	2008
	Note	USD	USD	USD	USD
Operating Revenues:					
Grants, net of refundable grants	15	-	1,908,240	1,908,240	1,639,472
Grants portion to cover general overhead		48,626		48,626	-
Other Revenues	12	45,563	-	45,563	31,460
Total Operating Revenues		94,189	1,908,240	2,002,429	1,670,932
Net Assets Released to cover expenditures	15	1,886,552	(1,886,552)	-	-
Net Assets Released to cover additions to fixed assets	15	58,228	(58,228)	-	-
		2,038,969	(36,540)	2,002,429	1,670,932
Program Expenses:					
Capacity Building		188,253	-	188,253	238,240
Research and Documentation		164,437	-	164,437	228,651
Lobbying and Advocacy		180,852	-	180,852	240,680
Services		508,575	-	508,575	428,494
Administration and General		387,014	-	387,014	383,944
Total Core Expenses (Statement-E)		1,429,131	-	1,429,131	1,520,009
Special Projects (Statement-E)		385,648	-	385,648	163,997
Depreciation		45,247	-	45,247	44,655
		1,860,026	-	1,860,026	1,728,661
Loss (Gain) on Currency Fluctuations		1,230	-	1,230	4,099
Total Expenses		1,861,256	-	1,861,256	1,732,760
Increase in Net Assets During the Year (Statement - C)		177,713	(36,540)	141,173	(61,828)

See Notes to Financial Statements

Women's Centre for Legal Aid and Counselling

Statement of Change in Net Assets

Year Ended 31 December 2009

	Unrestricted	Investment in Property, Plant & Equipment	Temporary Restricted	Total
	USD	USD	USD	USD
Net Assets at Beginning of Year	(168,663)	693,788	232,231	757,356
Excess (Deficit) for the Year (Statement - B)	177,713	-	(36,540)	141,173
Procurement of Fixed Assets	(130,000)	130,000	-	-
Depreciation Expense	45,247	(45,247)	-	-
Net Assets at End of Year (Statement - A)	(75,703)	778,541	195,691	898,529

See Notes to Financial Statements

Women's Centre for Legal Aid and Counselling

Statement of Cash Flows

Year Ended 31 December 2009

	2009	2008
	USD	USD
Cash Flows from Operating activities:		
Cash Received from Contributors	1,956,866	1,639,472
Other Revenues	45,563	31,460
Cash Paid to Suppliers and Employees	(1,494,902)	(1,621,857)
	<u>507,527</u>	<u>49,075</u>
Cash Flows from Investing Activities:		
Procurement of Office Furniture and Equipment	(130,000)	(131,414)
	<u>(130,000)</u>	<u>(131,414)</u>
Cash Flows from Financing Activities:		
Settlement of Loan Payable	(24,800)	(22,720)
Cash Flows Used in Financing Activities	<u>(24,800)</u>	<u>(22,720)</u>
Increase (Decrease) in Cash and Banks During the Year	352,727	(105,059)
Cash on Hand and at Banks at Beginning of Year	935,700	1,040,759
Cash on Hand and at Banks at End of Year	<u>1,288,427</u>	<u>935,700</u>
Adjustments to Reconcile Change in Net Assets		
to Net Cash Provided by Operating Activities:		
Change in Net Assets	141,173	(61,828)
Depreciation	45,247	44,655
Provision for Severance Pay and Provident Fund, Net of Payment	(5,726)	107,301
Decrease (Increase) in Accounts and Pledges Receivables	49,311	(131,420)
Increase (Decrease) in Deferred Grants	160,968	44,852
Increase in Grants Refundable to Donors	135,340	-
Increase (Decrease) in Payables and Accruals	(6,792)	35,862
Decrease (Increase) in Prepaid Expenses	(11,994)	9,653
Cash Provided by Operating Activities	<u>507,527</u>	<u>49,075</u>

Women's Centre for Legal Aid and Counselling

Statement of Functional Expenses

Year Ended 31 December 2009

	Capacity Building USD	Research and Documentation USD	Lobbying and Advocacy USD	Services USD	Administration and General USD	Total USD	Special Projects USD	Total 2009 USD
Salaries and Related Expenses:								
Salaries	65,462	80,498	73,063	163,870	203,132	586,025	159,724	745,749
Coordination	-	-	24,745	87,363	4,388	116,496	19,200	135,696
* Salary Related Expenses	20,177	18,314	19,912	44,555	46,643	149,601	2,640	152,241
Salaries and Related Expenses:	85,639	98,812	117,720	295,788	254,163	852,122	181,564	1,033,686
Occupancy Costs:								
Rent and insurance	450	577	453	25,516	581	27,577	-	27,577
Utilities	3,341	2,742	3,309	5,782	3,237	18,411	1,938	20,349
Repairs and Maintenance	1,881	1,069	1,462	4,192	3,360	11,964	859	12,823
Occupancy Costs:	5,672	4,388	5,224	35,490	7,178	57,952	2,797	60,749
Contractual Professional Services:								
Audit and Accounting Fees	-	-	-	7,238	26,172	33,410	5,429	38,839
Legal and Court Fees	-	-	-	15,407	6,995	22,402	-	22,402
Consultancies, Research and Training	4,600	5,000	3,400	59,190	43,909	116,099	56,426	172,525
Coordination & volunteers	42,373	12,486	4,746	27,376	86,981	86,981	23,400	110,381
Contractual Professional Services:	46,973	17,486	8,146	109,211	77,076	258,892	85,255	344,147
Others:								
Hospitality and Workshops	8,507	1,264	18,713	17,527	9,808	55,819	29,240	85,059
Printing, Stationery and Supplies	12,553	11,434	3,873	6,172	3,900	37,932	8,031	45,963
Media and Advertising	550	22,007	9,282	10,277	5,400	47,516	1,886	49,402
Transportation, Perdiem and Travel	21,262	4,033	10,789	20,846	7,400	64,330	28,534	92,864
Communication	6,597	5,013	7,105	13,045	6,262	38,022	1,396	39,418
Emergencies and Safe home	500	-	-	-	-	500	-	500
Overhead local partner	-	-	-	-	-	-	9,812	9,812
Local partner capital expenditures	-	-	-	-	-	-	37,093	37,093
Bank Charges	-	-	-	219	15,827	16,046	40	16,086
Total Expenses (Statement - B)	49,969	43,751	49,762	68,086	48,597	260,165	116,032	376,197
	188,253	164,437	180,852	508,575	387,014	1,429,131	385,648	1,814,779

* 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

Statement of Functional Expenses

Year Ended 31 December 2008

	Capacity Building	Research and Documentation	Lobbying and Advocacy	Services	Administration and General	Total	Special Projects	Total
	USD	USD	USD	USD	USD	USD	USD	USD
Salaries and Related Expenses:								
Salaries	93,319	96,661	125,841	183,972	239,681	739,474	12,159	751,633
Coordination	-	26,329	8,964	86,943	4,626	126,862	53,874	180,736
* Salary Related Expenses	15,480	16,331	23,737	40,693	39,368	135,609	840	136,449
Salaries and Related Expenses:	108,799	139,321	158,542	311,608	283,675	1,001,945	66,873	1,068,818
Occupancy Costs:								
Rent and insurance	10,281	10,155	8,351	19,942	7,030	55,759	-	55,759
Utilities	4,668	4,115	4,685	6,952	2,960	23,380	-	23,380
Repairs and Maintenance	7,003	6,861	7,007	6,465	6,912	34,248	-	34,248
Occupancy Costs:	21,952	21,131	20,043	33,359	16,902	113,387	-	113,387
Contractual Professional Services:								
Audit and Accounting Fees	-	-	-	8,217	13,740	21,957	-	21,957
Legal and Court Fees	-	-	-	8,558	7,365	15,923	-	15,923
Consultancies, Research and Training	4,200	27,870	5,050	11,734	8,768	57,622	24,985	82,607
Coordination & volunteers	40,311	8,007	5,136	-	-	53,454	40,259	93,713
Contractual Professional Services:	44,511	35,877	10,186	28,509	29,873	148,956	65,244	214,200
Others:								
Hospitality and Workshops	14,921	5,623	17,910	5,668	5,070	49,192	15,739	64,931
Printing, Stationery and Supplies	9,309	3,746	10,108	5,543	3,878	32,584	3,207	35,791
Media and Advertising	2,272	6,183	5,923	6,412	4,590	25,380	-	25,380
Transportation, Perdiem and Travel	29,036	8,360	11,199	22,498	6,315	77,408	9,236	86,644
Communication	7,440	8,087	6,720	14,703	9,261	46,211	3,338	49,549
Emergencies and Safe home	-	-	-	-	-	-	-	-
Bank Charges	-	323	49	194	24,380	24,946	360	25,306
	62,978	32,322	51,909	55,018	53,494	255,721	31,880	287,601
Total Expenses (Statement - B)	238,240	228,651	240,680	428,494	383,944	1,520,009	163,997	1,684,006

* 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 2009

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 counselling. 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. The Centre is registered with all concerned authorities of the Palestinian National Authority.

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 (IFRSs)

The accounting policies adopted are consistent with those of the previous financial year except as follows:

The centre has adopted the following relevant and amended IFRS and IFRIC interpretations as of 1 January 2009:

- IFRS 2 Share-based Payment: Vesting Conditions and Cancellations effective 1 January 2009,
- IFRS 2 Share-based Payment: Cash-settled Share-based Payment Transactions effective 1 January 2010 (early adoption is permitted),
- IFRS 3 Business Combinations (Revised) and IAS 27 Consolidation and Separate Financial Statements (Amended) effective 1 July 2009 (early adoption is permitted) including consequential amendments to IFRS 7, IAS 21, IAS 28, IAS 31 and IAS 39,
- IFRS 7 Financial Instruments: Disclosures effective 1 January 2009,
- IFRS 8 Operating Segments effective 1 January 2009,
- IAS 1 Presentation of Financial Statements effective 1 January 2009,
- IAS 23 Borrowing Costs (Revised) effective 1 January 2009,
- IAS 32 Financial Instruments: Presentation and IAS 1 Puttable Financial Instruments and Obligations Arising on Liquidation effective January 1 2009,
- IAS 39 Financial Instruments: Recombination and Measurement – Eligible Hedged Items effective 1 July 2009 (early adoption is permitted),

2. Summary of Significant Accounting Policies: (continued)

- IFRIS 9 Re-measurement of Embedded Derivatives and IAS 39 Financial Instruments: Recognition and Measurement effective for periods ending on or after 30 June 2009,
- IFRIC 31 Customer Loyalty Programs effective 1 July 2008,
- IFRIC 16 Hedged of a Net Investment in a Foreign Operation effective 1 October 2008,
- IFRIC 18 *Transfers of Assets From Customers* effective 1 July 2009 (early adoption is permitted),
- Improvements To IFRSs (May 2008),
- Improvements To IFRSs (April 2009),(Early adoption is permitted).

Those amendments to the standards had no effect on the performance or the financial position of the centre.

2.2 Standards issued but not yet effective

- Standards issued but not effective up to the date of issuance of the centre's financial statements are listed below.
- IFRIC 17 *Distributions of Non-Cash Assets to Owners*.
- This Interpretation is effective for annual periods beginning on or after 1 July 2009 with (early adoption is permitted). It provides guidance on how to account for non-cash distributions to owners. The interpretation clarifies when to recognize a liability, how to measure it and the associated assets, and when to derecognize the asset and the liability. The Centre does not expect IFRIC 17 to have an impact on its financial statements as the centre has not made non-cash distributions to owners in the past.

The financial statements have been prepared on the accrual basis of accounting and in conformity with International Financial Reporting Standards and the United States of America Statements on Financial Accounting Standards No. 116, 117, and 124 applicable to not for profit organizations.

The net assets of WCLAC and changes therein are classified and reported in accordance with United States of America Statements on Financial Accounting Standards No. 116, 117, and 124. "Financial Statements of Not-for-profit Organizations", which establishes standards for external financial reporting by not-for-profit organizations.

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.
- **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 Foreign Currency Transactions:

The books of accounts are maintained in U.S. Dollar. Transactions which are denominated in other currencies are converted into U.S. Dollar as follows:

- Transactions which are expressed or denominated in other currencies are converted into U.S. Dollar equivalent using the exchange rate prevailing on the date of the transaction.
- Assets and liabilities which are denominated or expressed in other currencies are presented at their U.S. \$ equivalent using the exchange rate prevailing on December 31, 2009 of NIS 3.77 and of Euro 1.442.
- All other Assets and liabilities are presented in their U.S. \$ equivalent at their historical values.
- Exchange differences arising from the translation of local currency balances is charged to the statement of activities and change in net assets.

2.5 Property, Plant and Equipment :

Property, plant and equipment 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. The yearly depreciation rates are 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. Summary of Significant Accounting Policies: (continued)

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 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 relating 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 useful lives of property, plant and equipment and all other provisions

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 the best estimates and judgment of management.

3. Cash on Hand and at Banks:

Composition:

	2009	2008
	USD	USD
Cash on Hand	2,974	55
Deposits with Banks (overdrawn) in Israeli Shekel	85,322	71,791
Deposits with Banks in US Dollar	217,347	165,707
Deposits with Banks in EURO	505,123	158,792
	<u>810,766</u>	<u>396,345</u>
Deposits with Banks in US Dollar restricted for Staff Benefits	<u>477,661</u>	<u>539,355</u>

4. Pledges Receivables:

Composition:

	2009	2008
	USD	USD
Heinrich Boell Foundation	11,810	--
ACSUR	--	12,826
NGO Development Center (NDC) - Grant No. EG.9.08.014	12,712	24,023
NGO Development Center (NDC) - Grant No. HRG.1.08.003	30,000	100,000
Ministry of Foreign Affairs of Iceland (ICELAND)	--	50,000
UNDP/ICTDAR	10,850	16,753
UNFPA	<u>2,027</u>	<u>--</u>

<u>67,399</u>	<u>203,602</u>
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5. **Accounts Receivables:**
Composition:

	<u>2009</u>	<u>2008</u>
	<u>USD</u>	<u>USD</u>
Advances to Employees	24,261	6,490
Advances to Juzoor	69,121	--
	<u>93,382</u>	<u>6,490</u>

6. **Property, Plant and Equipment—net of Accumulated Depreciation:**

Composition:

	<u>2009</u>			
	<u>Beginning</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending</u>
	<u>USD</u>	<u>USD</u>	<u>USD</u>	<u>USD</u>
Fixed Assets:				
Building and Building Improvement	581,827	32,903	-	614,730
MIS - Computer System	49,250	-	-	49,250
Office Furniture	74,406	11,973	-	86,379
Office Equipment	217,291	56,497	-	273,788
Vehicles	-	28,627	-	28,627
	<u>922,774</u>	<u>130,000</u>	<u>-</u>	<u>1,052,774</u>
Accumulated Depreciation:				
Building and Building Improvement	11,637	6,147	-	17,784
MIS - Computer System	9,850	9,850	-	19,700
Office Furniture	33,762	5,488	-	39,250
Office Equipment	173,737	20,212	-	193,949
Vehicles	-	3,550	-	3,550
	<u>228,986</u>	<u>45,247</u>	<u>-</u>	<u>274,233</u>
Net Fixed Assets	<u>693,788</u>			<u>778,541</u>

7. **Deferred Grants:**

The balance of this account includes grants received in 2009 designated for the budget of 2010. Composition of this account is as follows:

	<u>2009</u>	<u>2008</u>
	<u>USD</u>	<u>USD</u>
Oxfam Novib PAL-501841-0007074	110,430	--
French Consulate	35,951	--
EU – Acsur	59,439	--
Irish Aid	--	44,852
	<u>205,820</u>	<u>44,852</u>

8. **Payables and Accruals:**

Composition:

	<u>2009</u>	<u>2008</u>
	<u>USD</u>	<u>USD</u>
Professional Fees	35,179	13,740

Payables and Accrued Expenses

50,192	78,423
85,371	92,163

9. **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 2009 is as follows:

	Principle
Balance at beginning of the year	216,951
Settlement during the year, excluding interest	(24,800)
Balance at end of year	192,151

10. **Grants Refundable to Donors:****Composition:**

	2009
	USD
EU – Oxfam Novib ONG-PUD/2006/119-616	127,096
EU – Acsur PUD/2006/119-855	8,263
	135,359

11. **Reserve for Staff Benefits:****Composition:**

	Severance Pay	Provident Fund
	USD	USD
Balance at Beginning of Year	457,041	286,202
Indemnities Paid	(79,106)	(39,857)
Provision for the Year	83,773	52,332
Balance at End of Year	461,708	298,677
Advances on Severance Pay / Staff Loans during 2008	(36,493)	--
	425,215	298,677

12. **Other Revenues:****Composition:**

	2009	2008
	USD	USD
Bank Interest	3,124	8,498
Coordination and Training Fees	8,836	8,207
Donations for expenses	3,911	6,494
Donation from UNIFEM for Silwan Project	4,800	1,200
Local Partner Contribution	15,000	--

Others

9,892	7,061
<u>45,563</u>	<u>31,460</u>

13. 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 expenses as well as property, plant and equipment procurements are significantly financed by donors through donations. The management believes that the funding level in the year 2010 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.

- **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 monitors 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.

14. Comparative Figures:

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

15. Releases from temporary restricted assets by funding source for the year ended 31 December 2009 is as follows:

	Grants					
	Unexpended Grants as of 31-Dec-08 USD	Received & Pledged 2009 USD	Refundable Grants USD	Available Grants USD	Unexpended Grants as of 31-Dec-09 USD	Disposed Grants in 2009 USD
Core Grants:						
EU - Oxfam NOVIB, net of overhead	191,695	426,820	(127,096)	491,419	-	491,419
Netherlands Representative Office	-	67,568	-	67,568	-	67,568
Ireland Representative Office	-	44,852	-	44,852	-	44,852
The Representative Office of Norway (RON)	-	330,351	-	330,351	78,642	251,709
NGO Development Center (NDC)- Grant No. HRG.1.08.003	-	200,000	-	200,000	-	200,000
EED	-	102,701	-	102,701	-	102,701
EU - Union of Jordanian	-	38,824	-	38,824	11,251	27,573
Oxfam NOVIB	-	70,945	-	70,945	-	70,945
Ministry of Foreign Affairs of Iceland (ICELAND)	-	50,000	-	50,000	-	50,000
Dan Church Aid	-	65,770	-	65,770	15,657	50,113
Heinrich Boll Foundation	6,489	30,686	-	37,175	-	37,175
Acstur	-	34,083	(8,244)	25,839	-	25,839
Open Society Institute (OSMENA)	-	100,000	-	100,000	-	100,000
	198,184	1,562,600	(135,340)	1,625,444	105,550	1,519,894
Other Grants / Special Projects:						
NGO Development Center (NDC)-Grant No. EG.9.08.014	-	22,100	-	22,100	-	22,100
UNDP/ICTDAR	-	35,597	-	35,597	6,463	29,134
UNIFEM	15,125	-	-	15,125	14,685	440
EU-DCI-GENRE/2008/159-764, net of overhead	-	349,948	-	349,948	68,993	280,955
United Nations Population Fund (UNFPA)- Project No RR	-	42,867	-	42,867	-	42,867
United Nations Population Fund (UNFPA)- Project NOA27	18,922	30,468	-	49,390	-	49,390
	34,047	480,980	-	515,027	90,141	424,886
Total Funded by Temporary Restricted	232,231	2,043,580	(135,340)	2,140,471	195,691	1,944,780

Women's Centre for Legal Aid and Counselling

Core Expenditures

Actual Expenses versus Budget Year Ended 31 December 2009

	<u>Actual</u>	<u>Budget</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
	<u>USD</u>	<u>USD</u>	<u>USD</u>
Salaries and Related Expenses:			
Salaries	586,025	661,312	75,287
Coordination	116,496	115,195	(1,301)
Salary Related Expenses	149,601	143,135	(6,466)
	<u>852,122</u>	<u>919,642</u>	<u>67,520</u>
Occupancy Costs:			
Rent and Insurance	27,577	28,008	431
Utilities	18,411	23,628	5,217
Repairs and Maintenance	11,964	31,228	19,264
	<u>57,952</u>	<u>82,864</u>	<u>24,912</u>
Contractual Professional Services:			
Audit and Accounting Fees	33,410	24,675	(8,735)
Legal and Court Fees	22,402	25,501	3,099
Consultancies, Research and Training	116,099	92,779	(23,320)
Coordination	86,981	77,550	(9,431)
	<u>258,892</u>	<u>220,505</u>	<u>(38,387)</u>
Others:			
Hospitality and Workshops	55,819	78,524	22,705
Printing, Stationery and Supplies	37,932	68,067	30,135
Media and Advertising	47,516	47,190	(326)
Transportation, Perdiem and Travel	64,330	82,391	18,061
Communication	38,022	43,718	5,696
Emergencies and Safe home	500	500	-
Bank Charges	16,046	28,792	12,746
	<u>260,165</u>	<u>349,182</u>	<u>89,017</u>
Total expenditures	1,429,131	1,572,193	143,062
Capital expenditures	58,228	69,023	10,795
Total	<u><u>1,487,359</u></u>	<u><u>1,641,216</u></u>	<u><u>153,857</u></u>

Women's Centre for Legal Aid and Counselling

Capacity Building Unit

Actual Expenses versus Budget Year Ended 31 December 2009

	Actual USD	Budget USD	(Over) Under Budget USD
Salaries and Related Expenses:			
Salaries	65,462	71,953	6,491
Salary Related Expenses	20,177	19,047	(1,130)
	<u>85,639</u>	<u>91,000</u>	<u>5,361</u>
Occupancy Costs:			
Rent and Insurance	450	475	25
Utilities	3,341	4,900	1,559
Repairs and Maintenance	1,881	6,500	4,619
	<u>5,672</u>	<u>11,875</u>	<u>6,203</u>
Contractual Professional Services:			
Consultancies, Research and Training	4,600	6,000	1,400
Coordination	42,373	41,700	(673)
	<u>46,973</u>	<u>47,700</u>	<u>727</u>
Others:			
Hospitality and Workshops	8,507	11,685	3,178
Printing, Stationery and Supplies	12,553	13,400	847
Media and Advertising	550	550	-
Transportation, Perdiem and Travel	21,262	26,595	5,333
Communication	6,597	7,500	903
Emergencies and Safe home	500	500	-
	<u>49,969</u>	<u>60,230</u>	<u>10,261</u>
Total expenditures	<u>188,253</u>	<u>210,805</u>	<u>22,552</u>
Capital expenditures	<u>12,100</u>	<u>13,500</u>	<u>1,400</u>
Total	<u>200,353</u>	<u>224,305</u>	<u>23,952</u>

Women's Centre for Legal Aid and Counselling

Research and Documentation Unit

Actual Expenses versus Budget Year Ended 31 December 2009

	Actual USD	Budget USD	(Over) Under Budget USD
Salaries and Related Expenses:			
Salaries	80,498	96,569	16,071
Salary Related Expenses	18,314	18,007	(307)
	<u>98,812</u>	<u>114,576</u>	<u>15,764</u>
Occupancy Costs:			
Rent and Insurance	577	613	36
Utilities	2,742	4,900	2,158
Repairs and Maintenance	1,069	6,500	5,431
	<u>4,388</u>	<u>12,013</u>	<u>7,625</u>
Contractual Professional Services:			
Consultancies, Research and Training	5,000	12,000	7,000
Coordination	12,486	13,750	1,264
	<u>17,486</u>	<u>25,750</u>	<u>8,264</u>
Others:			
Hospitality and Workshops	1,264	6,232	4,968
Printing, Stationery and Supplies	11,434	23,500	12,066
Media and Advertising	22,007	21,280	(727)
Transportation, Perdiem and Travel	4,033	5,861	1,828
Communication	5,013	7,500	2,487
	<u>43,751</u>	<u>64,373</u>	<u>20,622</u>
 Total expenditures	 164,437	 216,712	 52,275
Capital expenditures	12,815	17,500	4,685
Total	<u><u>177,252</u></u>	<u><u>234,212</u></u>	<u><u>56,960</u></u>

Women's Centre for Legal Aid and Counselling

Lobbying and Advocacy Unit

Actual Expenses versus Budget Year Ended 31 December 2009

	<u>Actual</u> <u>USD</u>	<u>Budget</u> <u>USD</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u> <u>USD</u>
Salaries and Related Expenses:			
Salaries	73,063	87,563	14,500
Coordination	24,745	26,204	1,459
Salary Related Expenses	19,912	19,007	(905)
	<u>117,720</u>	<u>132,774</u>	<u>15,054</u>
Occupancy Costs:			
Rent and Insurance	453	491	38
Utilities	3,309	4,500	1,191
Repairs and Maintenance	1,462	6,500	5,038
	<u>5,224</u>	<u>11,491</u>	<u>6,267</u>
Contractual Professional Services:			
Consultancies, Research and Training	3,400	6,217	2,817
Coordination	4,746	6,500	1,754
	<u>8,146</u>	<u>12,717</u>	<u>4,571</u>
Others:			
Hospitality and Workshops	18,713	33,136	14,423
Printing, Stationery and Supplies	3,873	16,379	12,506
Media and Advertising	9,282	10,750	1,468
Transportation, Perdiem and Travel	10,789	20,449	9,660
Communication	7,105	8,735	1,630
	<u>49,762</u>	<u>89,449</u>	<u>39,687</u>
 Total expenditures	 180,852	 246,431	 65,579
Capital expenditures	14,477	17,003	2,526
Total	<u><u>195,329</u></u>	<u><u>263,434</u></u>	<u><u>68,105</u></u>

Women's Centre for Legal Aid and Counselling

Service Unit

Actual Expenses versus Budget Year Ended 31 December 2009

	Actual USD	Budget USD	(Over) Under Budget USD
Salaries and Related Expenses:			
Salaries	163,870	175,802	11,932
Coordination	87,363	84,191	(3,172)
Salary Related Expenses	44,555	42,069	(2,486)
	<u>295,788</u>	<u>302,062</u>	<u>6,274</u>
Occupancy Costs:			
Rent and Insurance	25,516	25,815	299
Utilities	5,782	5,828	46
Repairs and Maintenance	4,192	5,228	1,036
	<u>35,490</u>	<u>36,871</u>	<u>1,381</u>
Contractual Professional Services:			
Audit and Accounting Fees	7,238	8,250	1,012
Legal and Court Fees	15,407	20,501	5,094
Consultancies, Research and Training	59,190	25,862	(33,328)
Coordination	27,376	15,600	(11,776)
	<u>109,211</u>	<u>70,213</u>	<u>(38,998)</u>
Others:			
Hospitality and Workshops	17,527	17,031	(496)
Printing, Stationery and Supplies	6,172	5,938	(234)
Media and Advertising	10,277	8,710	(1,567)
Transportation, Perdiem and Travel	20,846	19,531	(1,315)
Communication	13,045	13,150	105
Bank Charges	219	1,152	933
	<u>68,086</u>	<u>65,512</u>	<u>(2,574)</u>
Total expenditures	508,575	474,658	(33,917)
Capital expenditures	6,370	7,000	630
Total	<u>514,945</u>	<u>481,658</u>	<u>(33,287)</u>

Women's Centre for Legal Aid and Counselling

Administration and General Unit

Actual Expenses versus Budget Year Ended 31 December 2009

	Actual	Budget	(Over) Under Budget
	USD	USD	USD
Salaries and Related Expenses:			
Salaries	203,132	229,425	26,293
Coordination	4,388	4,800	412
Salary Related Expenses	46,643	45,005	(1,638)
	<u>254,163</u>	<u>279,230</u>	<u>25,067</u>
Occupancy Costs:			
Rent and Insurance	581	614	33
Utilities	3,237	3,500	263
Repairs and Maintenance	3,360	6,500	3,140
	<u>7,178</u>	<u>10,614</u>	<u>3,436</u>
Contractual Professional Services:			
Audit and Accounting Fees	26,172	16,425	(9,747)
Legal and Court Fees	6,995	5,000	(1,995)
Consultancies, Research and Training	43,909	42,700	(1,209)
	<u>77,076</u>	<u>64,125</u>	<u>(12,951)</u>
Others:			
Hospitality and Workshops	9,808	10,440	632
Printing, Stationery and Supplies	3,900	8,850	4,950
Media and Advertising	5,400	5,900	500
Transportation, Perdiem and Travel	7,400	9,955	2,555
Communication	6,262	6,833	571
Bank Charges	15,827	27,640	11,813
	<u>48,597</u>	<u>69,618</u>	<u>21,021</u>
Total expenditures	387,014	423,587	36,573
Capital expenditures	12,466	14,020	1,554
Total	<u><u>399,480</u></u>	<u><u>437,607</u></u>	<u><u>38,127</u></u>