

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

**Financial Statements
and
Auditor's Report**

31 December 2010

Women's Centre for Legal Aid and Counselling

Table of Contents

	<u>Page</u>
Auditors' Report	1 - 2
Statement of Financial Position	3
Statement of Activities	4
Statement of Change in Net Assets	5
Statement of Cash Flows	6
Statement of Functional Expenses	7 – 8
Notes To Financial Statements	9 – 16

Supplementary Information – Actual Expenses Versus Budget

Total Expenditures: Core and Special Projects	17
Capacity Building Unit	18
Research and Documentation Unit	19
Service Unit	20
Administration and General Unit	21

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 of December 31, 2010, the statement of activities and change in net assets, statement of functional expenses, 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 and 117 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

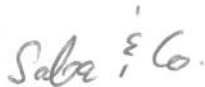
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether 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 Councelling (Not for Profit Institute)** as of December 31, 2010, 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 and 117 applicable to not for profit organizations.



Deloitte & Touche (M.E.) \ Saba & Co.

Ramallah

April 29, 2011

Women's Centre for Legal Aid and Counselling

Statement of Financial Position

As of 31 December 2010

	Note	2010 USD	2009 USD
Assets			
Cash on Hand and at Banks	3	342,941	810,766
Deposits with Banks Restricted for Staff Benefits	3	828,989	477,661
Pledges Receivables	4	25,053	67,399
Accounts Receivables	5	24,106	93,382
Prepaid Expenses		19,125	13,354
Property, Plant and Equipment - net of Accumulated Depreciation	6	746,085	778,541
Total Assets		1,986,299	2,241,103
Liabilities and Net Assets			
Liabilities:			
Payables and Accruals	7	64,699	85,371
Grants Refundable to Donors	8	215,009	135,340
Deferred Grants	9	12,949	205,820
Loan Payable	10	165,139	192,151
Reserves for Staff Benefits	11	857,682	723,892
Total Liabilities		1,315,478	1,342,574
Net Assets:			
Unrestricted (Deficit)		(163,106)	(75,703)
Investment in Property, Plant and Equipment		746,085	778,541
Temporarily Restricted	15	87,842	195,691
Total Net Assets (Statement -C)		670,821	898,529
Total Liabilities and Net Assets		1,986,299	2,241,103

See Notes to Financial Statements

Women's Centre for Legal Aid and Counselling

Statement of Activities

Year Ended 31 December 2010

	Note	Unrestricted	Temporary	Total	
		USD	Restricted USD	2010 USD	2009 USD
Operating Revenues:					
Grants, net of refundable grants	15	-	1,790,639	1,790,639	1,908,240
Grants portion to cover general overhead		21,697	-	21,697	48,626
Other Revenues	12	66,318	-	66,318	45,563
Total Operating Revenues		88,015	1,790,639	1,878,654	2,002,429
Net Assets Released to cover expenditures	15	1,898,488	(1,898,488)	-	-
		1,986,503	(107,849)	1,878,654	2,002,429
Program Expenses:					
Capacity Building		183,221	-	183,221	188,253
Research and Documentation		359,556	-	359,556	345,289
Services		503,498	-	503,498	508,575
Administration and General		367,636	-	367,636	387,014
Total Core Expenses (Statement-E)		1,413,911	-	1,413,911	1,429,131
Special Projects (Statement-E)		460,509	-	460,509	385,648
Depreciation		56,524	-	56,524	45,247
		1,930,944	-	1,930,944	1,860,026
Loss (Gain) on Currency Fluctuations		63,541	-	63,541	1,230
Total Expenses		1,994,485	-	1,994,485	1,861,256
Increase in Net Assets During the Year (Statement - C)		(7,982)	(107,849)	(115,831)	141,173

See Notes to Financial Statements

Women's Centre for Legal Aid and Counselling

Statement of Change in Net Assets

Year Ended 31 December 2010

	Unrestricted	Investment in Property, Plant & Equipment	Temporary Restricted	Total
	USD	USD	USD	USD
Net Assets at Beginning of Year	(75,703)	778,541	195,691	898,529
Excess (Deficit) for the Year (Statement - B)	(7,982)	-	(107,849)	(115,831)
Procurement of Fixed Assets	(24,068)	24,068	-	-
Revaluation of Special Project Activities	(23,964)	-	-	(23,964)
Grants received in prior years and refundable to donor	(87,913)	-	-	(87,913)
Depreciation Expense	56,524	(56,524)	-	-
Net Assets at End of Year (Statement - A)	(163,106)	746,085	87,842	670,821

See Notes to Financial Statements

Women's Centre for Legal Aid and Counselling

Statement of Cash Flows

Year Ended 31 December 2010

	2010	2009
	USD	USD
Cash Flows from Operating activities:		
Cash Received from Donors	1,854,682	1,956,866
Other Revenues	66,318	45,563
Cash Paid to Suppliers and Employees	(1,986,417)	(1,494,902)
	(65,417)	507,527
Cash Flows from Investing Activities:		
Procurement of Office Furniture and Equipment	(24,068)	(130,000)
	(24,068)	(130,000)
Cash Flows from Financing Activities:		
Settlement of Loan Payable	(27,012)	(24,800)
Cash Flows Used in Financing Activities	(27,012)	(24,800)
Increase (Decrease) in Cash and Banks During the Year	(116,497)	352,727
Cash on Hand and at Banks at Beginning of Year	1,288,427	935,700
Cash on Hand and at Banks at End of Year	1,171,930	1,288,427
Adjustments to Reconcile Change in Net Assets		
to Net Cash Provided by Operating Activities:		
Change in Net Assets	(227,708)	141,173
Depreciation	56,524	45,247
Provision for Severance Pay and Provident Fund, Net of Payment	133,790	(5,726)
Decrease in Accounts and Pledges Receivables	111,622	49,311
Increase (Decrease) in Deferred Grants	(192,871)	160,968
Increase in Grants Refundable to Donors	79,669	135,340
Increase (Decrease) in Payables and Accruals	(20,672)	(6,792)
Decrease (Increase) in Prepaid Expenses	(5,771)	(11,994)
Cash Provided by Operating Activities	(65,417)	507,527

Women's Centre for Legal Aid and Counselling

Statement of Functional Expenses Year Ended 31 December 2010

	Capacity Building USD	Research and Documentation USD	Services USD	Administration and General USD	Total USD	Special Projects USD	Total 2010 USD
Salaries and Related Expenses:							
Salaries	93,415	175,393	242,638	201,426	712,872	187,902	900,774
Coordination	-	-	-	-	-	-	-
Salary Related Expenses *	22,750	59,413	66,442	63,050	211,655	1,028	212,683
Salaries and Related Expenses:	116,165	234,806	309,080	264,476	924,527	188,930	1,113,457
Occupancy Costs:							
Rent and insurance	-	-	27,026	-	27,026	-	27,026
Utilities	5,155	6,914	11,740	3,700	27,509	1,599	29,108
Repairs and Maintenance	5,287	5,987	6,986	6,366	24,626	779	25,405
Occupancy Costs:	10,442	12,901	45,752	10,066	79,161	2,378	81,539
Contractual Professional Services:							
Audit and Accounting Fees	-	-	-	18,721	18,721	5,185	23,906
Legal and Court Fees	-	-	7,084	8,554	15,638	-	15,638
Consultancies, Research and Training	1,718	12,000	3,804	14,617	32,139	71,562	103,701
Coordination & volunteers	14,296	40,021	58,754	11,000	124,071	13,912	137,983
Contractual Professional Services:	16,014	52,021	69,642	52,892	190,569	90,659	281,228
Others:							
Hospitality and Workshops	7,728	14,667	23,107	10,058	55,560	50,645	106,205
Printing, Stationery and Supplies	1,822	10,194	5,825	6,554	24,395	9,603	33,998
Media and Advertising	-	6,851	25	10,337	17,213	7,994	25,207
Transportation, Perdiem and Travel	18,550	14,158	34,736	5,860	73,304	31,021	104,325
Communication	9,553	11,456	12,007	4,110	37,126	2,331	39,457
Emergencies and Safe home	-	-	783	-	783	-	783
Overhead local partner	-	-	-	-	-	11,861	11,861
Vehicle Cost	-	-	-	-	-	16,480	16,480
Local partner capital expenditures	-	-	-	-	-	24,897	24,897
Local Partner Expenditure (Women for Life)	-	-	-	-	-	23,710	23,710
Bank Charges	2,947	2,502	2,541	3,283	11,273	-	11,273
	40,600	59,828	79,024	40,202	219,654	178,542	398,196
Total Expenses (Statement - B)	183,221	359,556	503,498	367,636	1,413,911	460,509	1,874,420

* 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 2009

	Capacity Building		Research and Documentation		Services		Administration and General		Special Projects		Total 2009	
	USD		USD		USD		USD		USD		USD	
Salaries and Related Expenses:												
Salaries	65,462		153,561		163,870		203,132		159,724		745,749	
Coordination	-		24,745		87,363		4,388		19,200		135,696	
Salary Related Expenses *	20,177		38,226		44,555		46,643		2,640		152,241	
Salaries and Related Expenses:	85,639		216,532		295,788		254,163		181,564		1,033,686	
Occupancy Costs:												
Rent and insurance	450		1,030		25,516		581		-		27,577	
Utilities	3,341		6,051		5,782		3,237		1,938		20,349	
Repairs and Maintenance	1,881		2,531		4,192		3,360		859		12,823	
Occupancy Costs:	5,672		9,612		35,490		7,178		2,797		60,749	
Contractual Professional Services:												
Audit and Accounting Fees	-		-		7,238		26,172		5,429		38,839	
Legal and Court Fees	-		-		15,407		6,995		-		22,402	
Consultancies, Research and Training	4,600		8,400		59,190		43,909		56,426		172,525	
Coordination & volunteers	42,373		17,232		27,376		-		23,400		110,381	
Contractual Professional Services:	46,973		25,632		109,211		77,076		85,255		344,147	
Others:												
Hospitality and Workshops	8,507		19,977		17,527		9,808		29,240		85,059	
Printing, Stationery and Supplies	12,553		15,307		6,172		3,900		8,031		45,963	
Media and Advertising	550		31,289		10,277		5,400		1,886		49,402	
Transportation, Perdiem and Travel	21,262		14,822		20,846		7,400		28,534		92,864	
Communication	6,597		12,118		13,045		6,262		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		40		16,086	
Total Expenses (Statement - B)	49,969		93,513		68,086		48,597		116,032		376,197	
	188,253		345,289		508,575		387,014		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

Notes to Financial Statements

31 December 2010

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:

2.1 Preparation of Financial Statements:

In the current year, WCLAC management considered all new and revised Standards and Interpretations issued by the International Accounting Standards Board (IASB) and the International Financial Reporting Interpretations Committee (IFRIC) of IASB, relevant to its activities, that were issued and effective for annual reporting periods ending on 31 December 2010. The application of the new standards and interpretations has no effect on the financial position or the results of operations of the entity.

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 and 117 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 and 117. "Financial Statements of Not-for-profit Organizations", which establish 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.

2.2 Contributions:

Contributions are recognized as revenues when received. Pledges receivable represents expenses incurred prior to 31 December and reimbursed by donors subsequently. Deferred grants are those grants received for implementation of activities in the forthcoming years.

2.3 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, 2010 of NIS 3.55 and of Euro 1.335.
- 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.

2.4 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)

2.5 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.

2.6 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.

2.7 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

2.8 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:

	2010 USD	2009 USD
Cash on Hand	452	2,974
Deposits with Banks (overdrawn) in Israeli Shekel	(53,456)	85,322
Deposits with Banks in US Dollar	190,913	217,347
Deposits with Banks in EURO	205,032	505,123
	342,941	810,766
Deposits with Banks in US Dollar restricted for Staff Benefits	828,989	477,661

4. Pledges Receivables:

Composition:

	2010 USD	2009 USD
Heinrich Boell Foundation	--	11,810
EU- Union Of Jordanian	8,270	--
Welfare (JER) Social & Legal Empowerment	3,490	--
NGO Development Center (NDC) Grant No HRG	10,000	--
UNESCO (Women Debates)	3,293	--
NGO Development Center (NDC) - Grant No. EG.9.08.014	--	12,712
NGO Development Center (NDC) - Grant No. HRG.1.08.003	--	30,000
UNDP/ICTDAR	--	10,850
UNFPA	--	2,027
Total	25,053	67,399

5. Accounts Receivables:

Composition:

	2010	2009
	USD	USD
Advances to Employees	21,478	24,261
Others	2,628	69,121
	<u>24,106</u>	<u>93,382</u>

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

Composition:

	2010			
	Beginning	Additions	Disposals	Ending
	USD	USD	USD	USD
Fixed Assets:				
Building and Building Improvement	614,730	-	-	614,730
MIS - Computer System	49,250	-	-	49,250
Office Furniture	86,379	11,111	-	97,490
Office Equipment	273,788	12,957	-	286,745
Vehicles	28,627	-	-	28,627
	<u>1,052,774</u>	<u>24,068</u>	<u>-</u>	<u>1,076,842</u>
Accumulated Depreciation:				
Building and Building Improvement	17,784	3,636	-	21,420
MIS - Computer System	19,700	9,850	-	29,550
Office Furniture	39,250	6,823	-	46,073
Office Equipment	193,949	30,683	-	224,632
Vehicles	3,550	5,532	-	9,082
	<u>274,233</u>	<u>56,524</u>	<u>-</u>	<u>330,757</u>
Net Fixed Assets	<u>778,541</u>			<u>746,085</u>

Composition:

	2009			
	Beginning	Additions	Disposals	Ending
	USD	USD	USD	USD
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	<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. Payables and Accruals:

Composition:

	2010	2009
	USD	USD
Professional Fees	36,098	35,179
Payables and Accrued Expenses	28,601	50,192
	64,699	85,371

8. Grants Refundable to Donors:

Composition:

	2010	2009
	USD	USD
EU – Oxfam Novib	215,009	127,096
EU – Acsur	-	8,244
	215,009	135,340

9. Deferred Grants:

The balance of this account consists of grants received during the year and are designated for the budget of 2011. Composition of this account is as follows:

	2010	2009
	USD	USD
Oxfam Novib PAL-501841-0007074	12,949	110,430
French Consulate	-	35,951
EU – Acsur	-	59,439
	12,949	205,820

10. 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 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 2010 is as follows:

	Principle
Balance at beginning of the year	192,151
Settlement during the year, excluding interest	27,012
Balance at end of year	165,139

11. Reserve for Staff Benefits:

Composition:

	Severance Pay	Provident Fund
	USD	USD
Balance at Beginning of Year	461,708	298,677
Indemnities Paid	(37,823)	(18,139)
Provision for the Year	140,356	62,442
Balance at End of Year	564,250	342,980
Advances on Severance Pay / Staff Loans as of 31 December 2010	(49,548)	-
	514,702	342,980

12. Other Revenues:

Composition:

	2010	2009
	USD	USD
Bank Interest	2,730	3,124
Coordination and Training Fees	16,749	8,836
Donations for expenses	1,236	3,911
Donation from EU Commission for Communication		
Consultancy	12,479	-
Donation from UNIFEM	-	4,800
Local Partner Contribution	18,130	15,000
Over Head – EU – Jordan Project	8,270	-
Others	6,724	9,892
	66,318	45,563

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 2011 will be sufficient to significantly finance 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 2010 is as follows:

	Grants											
	Unexpended Grants as of 31-Dec-09		Received & Pledged 2010		Refunded Grants		Available Grants		Unexpended Grants as of 31-Dec-10		Disposed Grants in 2010	
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Core Grants:												
Austarlian	-	90,100	-	90,100	-	90,100	-	90,100	-	90,100	-	90,100
The French Consulate	-	35,951	-	35,951	-	35,951	-	35,951	-	35,951	-	35,951
The Norwegian Representative Office (NRO)	78,642	324,118	-	324,118	-	402,760	-	402,760	-	402,760	-	402,760
NGO Development Center (NDC)- Grant No. HRG.1.08.003	-	100,000	-	100,000	-	100,000	-	100,000	-	100,000	-	100,000
EED	-	134,943	-	134,943	-	134,943	-	134,943	-	134,943	-	134,943
Caritass	-	26,400	-	26,400	-	26,400	-	26,400	1,962	1,962	-	24,438
EU - Union of Jordanian	11,251	29,156	-	29,156	-	40,407	-	40,407	-	40,407	-	40,407
Oxfam NOVIB	-	207,548	-	207,548	-	207,548	-	207,548	-	207,548	-	207,548
Ministry of Foreign Affairs of Iceland (ICELAND)	-	50,000	-	50,000	-	50,000	-	50,000	-	50,000	-	50,000
Dan Church Aid	15,657	60,623	(15,657)	60,623	(15,657)	60,623	-	60,623	-	60,623	-	60,623
Drosos	-	101,393	-	101,393	-	101,393	-	101,393	222	222	-	101,171
Acсур	-	67,671	-	67,671	-	67,671	-	67,671	9,852	9,852	-	57,819
Welfare Civic Coalition	-	29,455	-	29,455	-	29,455	-	29,455	-	29,455	-	29,455
Welfare Social and Legal Empowerment	-	20,000	-	20,000	-	20,000	-	20,000	-	20,000	-	20,000
UNIFEM	14,685	-	-	-	-	14,685	-	14,685	-	14,685	-	14,685
Open Society Institute (OSMENA)	-	100,000	-	100,000	-	100,000	-	100,000	-	100,000	-	100,000
	120,235	1,377,358	(15,657)	1,481,936		12,036		1,469,900				
Other Grants / Special Projects:												
UNDP/ICTDAR	6,463	-	-	6,463	-	6,463	-	6,463	-	6,463	-	6,463
EU-DCI-GENRE/2008/159-764, net of overhead	68,993	236,129	-	305,122	-	305,122	-	35,872	-	269,250	-	269,250
UNFPA- PR	-	7,066	-	7,066	-	7,066	-	7,066	-	7,066	-	7,066
COHRE	-	51,000	-	51,000	-	51,000	-	2,497	-	48,503	-	48,503
Drosos Local Partner (women for Life)	-	24,897	-	24,897	-	24,897	-	24,897	-	24,897	-	24,897
Drosos Local Partner (Alnajda)	-	23,710	-	23,710	-	23,710	-	23,710	-	23,710	-	23,710
Soros- IHL	-	31,596	-	31,596	-	31,596	-	12,780	-	18,816	-	18,816
GMLT	-	47,922	-	47,922	-	47,922	-	24,657	-	23,265	-	23,265
Unesco Women Debates	-	3,293	-	3,293	-	3,293	-	-	-	3,293	-	3,293
Unesco Manual	-	3,325	-	3,325	-	3,325	-	-	-	3,325	-	3,325
	75,456	428,938	-	504,394	-	75,806	-	428,588	-	428,588	-	428,588
Total Funded by Temporary Restricted	195,691	1,806,296	(15,657)	1,986,330		87,842		1,898,488				

Women's Centre for Legal Aid and Counselling

Core Expenditures

Actual Expenses versus Budget Year Ended 31 December 2010

	Actual USD	Budget USD	(Over) Under Budget USD
Salaries and Related Expenses:			
Salaries	712,872	709,957	(2,915)
Coordination	-	-	-
Salary Related Expenses	211,655	219,336	7,681
	924,527	929,293	4,766
Occupancy Costs:			
Rent and Insurance	27,026	27,027	1
Utilities	27,509	23,628	(3,881)
Repairs and Maintenance	24,626	31,500	6,874
	79,161	82,155	2,994
Contractual Professional Services:			
Audit and Accounting Fees	18,721	18,000	(721)
Legal and Court Fees	15,638	16,980	1,342
Consultancies, Research and Training	32,139	34,588	2,449
Coordination	124,071	122,678	(1,393)
	190,569	192,246	1,677
Others:			
Hospitality and Workshops	55,560	55,703	143
Printing, Stationery and Supplies	24,395	31,529	7,134
Media and Advertising	17,213	34,973	17,760
Transportation, Perdiem and Travel	73,304	63,727	(9,577)
Communication	37,126	40,000	2,874
Emergencies and Safe home	783	1,000	217
Bank Charges	11,273	10,658	(615)
	219,654	237,590	17,936
Total expenditures	1,413,911	1,441,284	27,373
Capital expenditures	19,831	23,517	3,686
Total	1,433,742	1,464,801	31,059

Women's Centre for Legal Aid and Counselling

Capacity Building Unit

Actual Expenses versus Budget Year Ended 31 December 2010

	Actual USD	Budget USD	(Over) Under Budget USD
Salaries and Related Expenses:			
Salaries	93,415	92,572	(843)
Salary Related Expenses	22,750	24,110	1,360
	<u>116,165</u>	<u>116,682</u>	<u>517</u>
Occupancy Costs:			
Rent and Insurance	-	-	-
Utilities	5,155	4,900	(255)
Repairs and Maintenance	5,287	7,500	2,213
	<u>10,442</u>	<u>12,400</u>	<u>1,958</u>
Contractual Professional Services:			
Consultancies, Research and Training	1,718	1,718	-
Coordination	14,296	20,700	6,404
	<u>16,014</u>	<u>22,418</u>	<u>6,404</u>
Others:			
Hospitality and Workshops	7,728	9,015	1,287
Printing, Stationery and Supplies	1,822	1,800	(22)
Media and Advertising	-	-	-
Transportation, Perdiem and Travel	18,550	17,235	(1,315)
Communication	9,553	10,500	947
Bank Charges	2,947	2,818	(129)
	<u>40,600</u>	<u>41,368</u>	<u>768</u>
Total expenditures	183,221	192,868	9,647
Capital expenditures	4,340	5,000	660
Total	<u>187,561</u>	<u>197,868</u>	<u>10,307</u>

Women's Centre for Legal Aid and Counselling

Research and Documentation Unit

Actual Expenses versus Budget Year Ended 31 December 2010

	Actual USD	Budget USD	(Over) Under Budget USD
Salaries and Related Expenses:			
Salaries	175,393	176,223	830
Salary Related Expenses	59,413	59,389	(24)
	<u>234,806</u>	<u>235,612</u>	<u>806</u>
Occupancy Costs:			
Rent and Insurance	-	-	-
Utilities	6,914	7,400	486
Repairs and Maintenance	5,987	8,500	2,513
	<u>12,901</u>	<u>15,900</u>	<u>2,999</u>
Contractual Professional Services:			
Consultancies, Research and Training	12,000	14,000	2,000
Coordination	40,021	41,078	1,057
	<u>52,021</u>	<u>55,078</u>	<u>3,057</u>
Others:			
Hospitality and Workshops	14,667	20,988	6,321
Printing, Stationery and Supplies	10,194	18,079	7,885
Media and Advertising	6,851	24,873	18,022
Transportation, Perdiem and Travel	14,158	17,642	3,484
Communication	11,456	12,500	1,044
Bank Charges	2,502	2,369	(133)
	<u>59,828</u>	<u>96,451</u>	<u>36,623</u>
Total expenditures	359,556	403,041	43,485
Capital expenditures	5,846	6,505	659
Total	<u><u>365,402</u></u>	<u><u>409,546</u></u>	<u><u>44,144</u></u>

Women's Centre for Legal Aid and Counselling

Service Unit

Actual Expenses versus Budget Year Ended 31 December 2010

	Actual USD	Budget USD	(Over) Under Budget USD
Salaries and Related Expenses:			
Salaries	242,638	235,985	(6,653)
Salary Related Expenses	66,442	68,877	2,435
	309,080	304,862	(4,218)
Occupancy Costs:			
Rent and Insurance	27,026	27,027	1
Utilities	11,740	7,828	(3,912)
Repairs and Maintenance	6,986	9,000	2,014
	45,752	43,855	(1,897)
Contractual Professional Services:			
Audit and Accounting Fees	-	-	-
Legal and Court Fees	7,084	5,000	(2,084)
Consultancies, Research and Training	3,804	5,370	1,566
Coordination	58,754	49,500	(9,254)
	69,642	59,870	(9,772)
Others:			
Hospitality and Workshops	23,107	13,720	(9,387)
Printing, Stationery and Supplies	5,825	5,450	(375)
Media and Advertising	25	-	(25)
Transportation, Perdiem and Travel	34,736	21,440	(13,296)
Communication	12,007	12,500	493
Emergencies and Safe home	783	1,000	217
Bank Charges	2,541	2,478	(63)
	79,024	56,588	(22,436)
Total expenditures	503,498	465,175	(38,323)
Capital expenditures	4,800	6,682	1,882
Total	508,298	471,857	(36,441)

Women's Centre for Legal Aid and Counselling

Administration and General Unit

Actual Expenses versus Budget Year Ended 31 December 2010

	Actual USD	Budget USD	(Over) Under Budget USD
Salaries and Related Expenses:			
Salaries	201,426	205,177	3,751
Coordination	-	-	-
Salary Related Expenses	63,050	66,960	3,910
	<u>264,476</u>	<u>272,137</u>	<u>7,661</u>
Occupancy Costs:			
Rent and Insurance	-	-	-
Utilities	3,700	3,500	(200)
Repairs and Maintenance	6,366	6,500	134
	<u>10,066</u>	<u>10,000</u>	<u>(66)</u>
Contractual Professional Services:			
Audit and Accounting Fees	18,721	18,000	(721)
Legal and Court Fees	8,554	11,980	3,426
Consultancies, Research and Training	14,617	13,500	(1,117)
Coordination	11,000	11,400	400
	<u>52,892</u>	<u>54,880</u>	<u>1,988</u>
Others:			
Hospitality and Workshops	10,058	11,980	1,922
Printing, Stationery and Supplies	6,554	6,200	(354)
Media and Advertising	10,337	10,100	(237)
Transportation, Perdiem and Travel	5,860	7,410	1,550
Communication	4,110	4,500	390
Bank Charges	3,283	2,993	(290)
	<u>40,202</u>	<u>43,183</u>	<u>2,981</u>
Total expenditures	367,636	380,200	12,564
Capital expenditures	4,845	5,330	485
Total	<u><u>372,481</u></u>	<u><u>385,530</u></u>	<u><u>13,049</u></u>