

Women's Centre for Legal Aid and Counselling

**Financial Statements and Independent Auditor's Report
For the Year Ended December 31, 2018**

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 (WCLAC)**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Women's Centre for Legal Aid and Counselling (WCLAC)**, which comprise the statement of financial position as of December 31, 2018, statement of activities, statement of changes in net assets, the statement of cash flows, the statement of functional expenses for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **Women's Centre for Legal Aid and Counselling (WCLAC)** as of December 31, 2018, its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

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

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

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

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

Those charged with governance are responsible for overseeing WCLAC's financial reporting process.



INDEPENDENT AUDITOR'S REPORT "Continued"

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

We also,

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risk, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the WCLAC's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause WCLAC to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT "Continued"

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.


Deloitte & Touche (M.E.)

Ramallah – Palestine

April 18, 2019



Women's Centre for Legal Aid and Counselling

Statement of Financial Position
As of December 31, 2018

Statement - A

| | Notes | December 31, 2018 USD | December 31, 2017 USD |
|---|-------|--------------------------|--------------------------|
| Assets | | | |
| Cash on Hand and at Banks | 4 | 550,170 | 754,342 |
| Deposits with Banks Restricted for Staff Benefits | 4 | 1,301,044 | 1,035,465 |
| Pledges Receivable | 5 | 103,060 | 23,190 |
| Accounts Receivable | 6 | 54,252 | 56,388 |
| Prepaid Expenses | | 6,219 | 6,501 |
| Total Current Assets | | 2,014,745 | 1,875,886 |
| Property, Plant and Equipment | 7 | 614,537 | 638,707 |
| Total Assets | | 2,629,282 | 2,514,593 |
| Liabilities and Net Assets | | | |
| Liabilities | | | |
| Payables and Accruals | 8 | 286,000 | 290,556 |
| Deferred Grants | 9 | 1,688 | - |
| Total Current Liabilities | | 287,688 | 290,556 |
| Reserves for Staff Benefits | 10 | 1,477,300 | 1,345,489 |
| Total Liabilities | | 1,764,988 | 1,636,045 |
| Net Assets | | | |
| Unrestricted (Deficit) | | (162,059) | (175,036) |
| Investment in Property, Plant and Equipment | | 614,537 | 638,707 |
| Board Designated Fund | | 120,000 | 50,000 |
| Temporarily Restricted | 14 | 291,816 | 364,877 |
| Total Net Assets (Statement -C) | | 864,294 | 878,548 |
| Total Liabilities and Net Assets | | 2,629,282 | 2,514,593 |


Chairwoman


General Director

The accompanying notes constitute an integral part of these financial statements

Women's Centre for Legal Aid and Counselling

Statement of Activities For the Year ended December 31, 2018

| | Statement - B | | | |
|--|---------------------|--------------------------------|----------------------|----------------------|
| Notes | Unrestricted USD | Temporary Restricted USD | Total 2018 USD | Total 2017 USD |
| Operating Revenues | | | | |
| Grants | - | 1,794,448 | 1,794,448 | 2,071,118 |
| Other Revenues | 32,751 | - | 32,751 | 40,978 |
| Total Operating Revenues | 32,751 | 1,794,448 | 1,827,199 | 2,112,096 |
| Net Assets Released from restrictions | 1,867,509 | (1,867,509) | - | - |
| | 1,900,260 | (73,061) | 1,827,199 | 2,112,096 |
| | | | | |
| Expenses | | | | |
| Advocacy | 282,787 | - | 282,787 | 295,681 |
| Service and Empowerment | 915,070 | - | 915,070 | 970,209 |
| Administration and Finance | 416,974 | - | 416,974 | 384,927 |
| Total Core Expenses (Statement-E) | 1,614,831 | - | 1,614,831 | 1,650,817 |
| Special Projects (Statement-E) | 247,754 | - | 247,754 | 180,738 |
| Depreciation | 34,690 | - | 34,690 | 36,958 |
| | 1,897,275 | - | 1,897,275 | 1,868,513 |
| Loss (Gain) on Currency Fluctuations | 14,178 | - | 14,178 | (14,568) |
| Pledges Receivable Written Off | - | - | - | 441 |
| Refundables to Donors | - | - | - | 8,014 |
| Total Expenses | 1,911,453 | - | 1,911,453 | 1,862,400 |
| | (11,193) | (73,061) | (84,254) | 249,696 |
| | 1,911,453 | - | 1,911,453 | 1,862,400 |
| | (11,193) | (73,061) | (84,254) | 249,696 |

(Decrease) Increase in Net Assets During the Year (Statement - C)

The accompanying notes constitute an integral part of these financial statements

Women's Centre for Legal Aid and Counselling

Statement of Changes in Net Assets
For the Year ended December 31, 2018

Statement - C

| | Unrestricted USD | Investment in in Property, Plant & Equipment USD | Board Designated Fund USD | Temporary Restricted USD | Total USD |
|--|---------------------|---|---------------------------------|--------------------------------|----------------|
| Net Assets at January 1, 2018 | (175,036) | 638,707 | 50,000 | 364,877 | 878,548 |
| (Decrease) in Net Assets for the Year (Statement - B) | (11,193) | - | - | (73,061) | (84,254) |
| Increase on Board Designated Fund | - | - | 70,000 | - | 70,000 |
| Procurement of Properties and Equipment, Net of Depreciation | 24,170 | (24,170) | - | - | - |
| Net Assets at December 31, 2018 (Statement - A) | (162,059) | 614,537 | 120,000 | 291,816 | 864,294 |
| Net Assets at January 1, 2017 | (220,601) | 667,770 | - | 131,683 | 578,852 |
| Increase in Net Assets for the Year (Statement - B) | 16,502 | - | - | 233,194 | 249,696 |
| Increase on Board Designated Fund | - | - | 50,000 | - | 50,000 |
| Procurement of Properties and Equipment, Net of Depreciation | 29,063 | (29,063) | - | - | - |
| Net Assets at December 31, 2017 (Statement - A) | (175,036) | 638,707 | 50,000 | 364,877 | 878,548 |

The accompanying notes constitute an integral part of these financial statements

Women's Centre for Legal Aid and Counselling

Statement of Cash Flows
For the Year ended December 31, 2018

Statement - D

| | 2018 | 2017 |
|---|-------------------------|-----------------------|
| | USD | USD |
| Cash Flows from Operating activities | | |
| Cash Received from Donors | 1,714,578 | 2,192,819 |
| Other Revenues | 32,751 | 40,978 |
| Cash Paid to Suppliers and Employees | <u>(1,940,981)</u> | <u>(1,976,974)</u> |
| Cash Flows (Used in) Generated from Operating Activities | <u>(193,652)</u> | <u>256,823</u> |
| Cash Flows from Investing Activities | | |
| Net Procurement of Property, Plant and Equipment | <u>(10,520)</u> | <u>(7,895)</u> |
| Cash Flows (Used in) Investing Activities | <u>(10,520)</u> | <u>(7,895)</u> |
| | | |
| (Decrease) Increase in Cash and Banks During the Year | (204,172) | 248,928 |
| Cash on Hand and at Banks at Beginning of Year | <u>754,342</u> | <u>505,414</u> |
| Cash on Hand and at Banks at End of Year | <u>550,170</u> | <u>754,342</u> |
| | | |
| Adjustments to Reconcile Change in Net Assets to Net Cash Flow Generated from Operating Activities | | |
| Change in Net Assets | (14,254) | 299,696 |
| Depreciation | 34,690 | 36,958 |
| Provision for Severance Pay and Provident Fund, Net of Payment | 131,811 | 183,341 |
| (Increase) Decrease in Pledges and Accounts Receivable | (77,734) | 156,562 |
| (Increase) in Deposits with Banks Restricted for Staff Benefits | (265,579) | (204,477) |
| Increase (Decrease) in Deferred Grants | 1,688 | (377,471) |
| (Decrease) Increase in Payables and Accruals | (4,556) | 161,858 |
| Decrease in Prepaid Expenses | <u>282</u> | <u>356</u> |
| Cash Flows (Used in) Generated from Operating Activities | <u>(193,652)</u> | <u>256,823</u> |

The accompanying notes constitute an integral part of these financial statements

Women's Centre for Legal Aid and Counselling

Statement of Functional Expenses
For the Year Ended 31 December 2018

Statement - E

| | Advocacy USD | Services and Empowerment USD | Administration and Finance USD | Total USD | Special Projects USD | Total 2018 USD |
|---|-----------------|------------------------------------|--------------------------------------|------------------|----------------------------|----------------------|
| Salaries and Related Expenses: | | | | | | |
| Salaries | 143,211 | 500,461 | 243,538 | 887,210 | 20,658 | 907,868 |
| Salary Related Expenses (*) | 36,852 | 94,476 | 62,046 | 193,374 | 1,722 | 195,096 |
| | 180,063 | 594,937 | 305,584 | 1,080,584 | 22,380 | 1,102,964 |
| Occupancy Costs: | | | | | | |
| Rent | - | 37,308 | - | 37,308 | - | 37,308 |
| Insurance | 1,708 | 1,708 | 1,707 | 5,123 | - | 5,123 |
| Utilities | 10,442 | 19,006 | 10,562 | 40,010 | - | 40,010 |
| Repairs & Maintenance | 4,282 | 6,304 | 4,234 | 14,820 | - | 14,820 |
| | 16,432 | 64,326 | 16,503 | 97,261 | - | 97,261 |
| Administrative costs : | | | | | | |
| Stationary & Supplies | 2,000 | 2,500 | 1,000 | 5,500 | - | 5,500 |
| Transportation | 2,000 | 2,800 | 2,000 | 6,800 | - | 6,800 |
| Communication | 2,000 | 2,700 | 2,000 | 6,700 | - | 6,700 |
| Bank Charges | 1,048 | 1,483 | 1,427 | 3,958 | - | 3,958 |
| | 7,048 | 9,483 | 6,427 | 22,958 | - | 22,958 |
| Contractual Professional Services: | | | | | | |
| Audit & Accounting Fees | - | - | 13,497 | 13,497 | - | 13,497 |
| Legal Fees | - | - | 13,370 | 13,370 | - | 13,370 |
| | - | - | 26,867 | 26,867 | - | 26,867 |
| Programme Cost: | | | | | | |
| Consultancies, Research & Training | 13,100 | 15,185 | 2,100 | 30,385 | 57,540 | 87,925 |
| Coordination & Volunteers | 21,035 | 95,296 | 16,312 | 132,643 | 126,668 | 259,311 |
| Hospitality, Workshops & Accommodations | 4,519 | 38,353 | 4,587 | 47,459 | 15,761 | 63,220 |
| Printing, Stationery & Supplies | 7,513 | 10,922 | 698 | 19,133 | 3,900 | 23,033 |
| Media & Advertising | 550 | 5,916 | - | 6,466 | - | 6,466 |
| Legal & Court Fees | - | 12,155 | - | 12,155 | 1,356 | 13,511 |
| Travel and Perdiem | 21,333 | - | 5,440 | 26,773 | - | 26,773 |
| Transportation | 6,584 | 55,679 | 3,939 | 66,202 | 12,818 | 79,020 |
| Communication | 4,610 | 12,818 | 6,061 | 23,489 | 7,331 | 30,820 |
| | 79,244 | 246,324 | 39,137 | 364,705 | 225,374 | 590,079 |
| Strategic Plan Evaluation | - | - | 22,456 | 22,456 | - | 22,456 |
| | 282,787 | 915,070 | 416,974 | 1,614,831 | 247,754 | 1,862,585 |

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

The accompanying notes constitute an integral part of these financial statements

Women's Centre for Legal Aid and Counselling

Statement of Functional Expenses
For the Year Ended 31 December 2017

Statement - E

| | Advocacy USD | Services and Empowerment USD | Administration and Finance USD | Total USD | Special Projects USD | Total 2017 USD |
|---|-----------------|------------------------------------|--------------------------------------|------------------|----------------------------|----------------------|
| Salaries | 143,222 | 499,680 | 231,766 | 874,668 | 20,352 | 895,020 |
| Salary Related Expenses (*) | 45,922 | 99,995 | 56,642 | 202,559 | 1,691 | 204,250 |
| | 189,144 | 599,675 | 288,408 | 1,077,227 | 22,043 | 1,099,270 |
| Rent | - | 37,133 | - | 37,133 | - | 37,133 |
| Insurance | 1,622 | 1,621 | 1,620 | 4,863 | - | 4,863 |
| Utilities | 9,852 | 20,951 | 10,793 | 41,596 | - | 41,596 |
| Repairs & Maintenance | 5,408 | 21,518 | 8,635 | 35,561 | - | 35,561 |
| | 16,882 | 81,223 | 21,048 | 119,153 | - | 119,153 |
| Stationary & Supplies | 2,000 | 2,000 | 1,000 | 5,000 | - | 5,000 |
| Transportation | 2,000 | 2,300 | 2,000 | 6,300 | - | 6,300 |
| Communication | 2,000 | 2,700 | 3,000 | 7,700 | - | 7,700 |
| Bank Charges | 1,637 | 1,248 | 1,658 | 4,543 | - | 4,543 |
| | 7,637 | 8,248 | 7,658 | 23,543 | - | 23,543 |
| Audit & Accounting Fees | 1,000 | - | 14,852 | 15,852 | - | 15,852 |
| Legal Fees | - | - | 14,264 | 14,264 | - | 14,264 |
| | 1,000 | - | 29,116 | 30,116 | - | 30,116 |
| Consultancies, Research & Training | 3,460 | 42,289 | 2,000 | 47,749 | 2,730 | 50,479 |
| Coordination & Volunteers | 34,998 | 93,022 | 14,791 | 142,811 | 105,570 | 248,381 |
| Hospitality, Workshops & Accommodations | 6,553 | 41,325 | 8,253 | 56,131 | 4,567 | 60,698 |
| Printing, Stationery & Supplies | 2,756 | 6,552 | 1,181 | 10,489 | 5,116 | 15,605 |
| Media & Advertising | - | 14,036 | - | 14,036 | 28,125 | 42,161 |
| Legal & Court Fees | - | 13,138 | - | 13,138 | 2,277 | 15,415 |
| Travel and Perdiem | 19,440 | 2,145 | 2,090 | 23,675 | - | 23,675 |
| Transportation | 7,766 | 55,106 | 5,168 | 68,040 | 5,041 | 73,081 |
| Communication | 6,045 | 13,450 | 5,214 | 24,709 | 5,269 | 29,978 |
| | 81,018 | 281,063 | 38,697 | 400,778 | 158,695 | 559,473 |
| Total Expenses (Statement - B) | 295,681 | 970,209 | 384,927 | 1,650,817 | 180,738 | 1,831,555 |

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

The accompanying notes constitute an integral part of these financial statements

Women's Center for Legal Aid and Counseling

Notes to Financial Statements For the Year Ended December 31, 2018

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.

The board of trustees has approved the financial statements for the year ended December 31, 2018 in its regular meeting held on March 3, 2019.

2. Summary of Significant Accounting Policies

2.1 Adoption of new and revised International Financial Reporting Standards (IFRSs)

In the current year, The Center's 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 December, 31 2018. The application of the new standards and interpretations has no effect on the financial position or the results of operations of the Center.

2.2 Preparation of Financial Statements

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

Women's Center for Legal Aid and Counseling

Notes to Financial Statements For the Year Ended December 31, 2018

2. Summary of Significant Accounting Policies "Continued"

2.2 Preparation of Financial Statements "Continued"

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:

- **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 WCLAC 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.
- **Investment in Property, Plant and Equipment** represents unrestricted fund invested in fixed assets.
- **Board Designated Fund** represents fund restricted for acquiring new building for the use of the Center at hebron based on board decision.

The statement of activities is a statement of financial activities related to the current period, it is not a performance measure and does not purport to present the net income or loss for the period as would a statement of income for a business enterprise.

The statement of activities includes certain prior-year summarized comparative in total but not by net asset class, i.e. in respect to restrictions and accordingly, such information should be read in conjunction with the Center's financial statements for the prior year from which the summarized information was derived in order to have sufficient details in conformity with International Financial Reporting Standards.

Women's Center for Legal Aid and Counseling

Notes to Financial Statements For the Year Ended December 31, 2018

2. Summary of Significant Accounting Policies "Continued"

2.3 Contributions

Unconditional Grants and Grants with stipulations that are expected to be met are recognised as increases in temporarily restricted funds and are released to unrestricted funds over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis.

Amounts received under conditional grants whose conditions are based on future events and actions are deferred and presented under current liabilities and are taken to the statement of activities when the related conditions are met.

Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to WCLAC with no future related costs are recognised in the statement of activities in the period in which they become receivable.

Grants whose primary condition is that WCLAC should purchase, construct or otherwise acquire non-current assets are recognised under temporarily restricted funds and released to unrestricted funds when the assets are acquired.

Government grants are not recognized until there is reasonable assurance that WCLAC will comply with the conditions attaching to them and that the grants will be received.

2.4 Foreign Currency Transactions

The financial statements are presented in U.S. Dollar being the currency of the primary economic environment in which WCLAC operates (its functional currency).

In preparing the financial statements, transactions in currencies other than the functional currency (foreign currencies) are recorded at the rates of exchange prevailing at the date of the transactions. At the date of the financial statements, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences are recognized in the statement of activities in the period in which they arise.

Women's Center for Legal Aid and Counseling

Notes to Financial Statements For the Year Ended December 31, 2018

2. Summary of Significant Accounting Policies "Continued"

2.4 Foreign Currency Transactions "Continued"

- 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 USD equivalent using the exchange rate prevailing at year end.
- All other assets and liabilities are presented in their USD equivalent at their historical values.
- Exchange differences arising from the translation of local currency balances is charged to the statement of activities.

Exchange rates at year end against U.S. Dollar are detailed as follows

| | December 31, | |
|----------------|---------------------|---------------|
| | 2018 | 2017 |
| | U.S \$ | U.S \$ |
| Israeli Shekel | 0.267 | 0.288 |
| EURO | 1.144 | 1.197 |

2.5 Properties 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 as follows:

| | |
|-----------------------|-----|
| Building | 2% |
| Building Improvement | 15% |
| MIS - Computer System | 20% |
| Office Furniture | 7% |
| Office Equipment | 20% |
| Vehicles | 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 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 of when there is no expected future benefit from the use of that asset.

Women's Center for Legal Aid and Counseling

Notes to Financial Statements For the Year Ended December 31, 2018

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 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. 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 as the following:

Employees Indemnities; Provision for employee's end of service benefits is calculated in accordance with Palestinian labor law in effect in Palestine.

Property, Plant and equipment; A periodic review is performed on assets estimated useful lives and assets that are subject to amortization for impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable. The impairment loss, if any, is reflected in the statement of activities.

4. Cash on Hand and at Bank

| | December 31, 2018 USD | 2017 USD |
|--|--------------------------------------|-------------------------|
| Cash on Hand | 7,669 | 2,975 |
| Deposits with Banks (overdrawn) in Israeli Shekel | (24,397) | 86,465 |
| Deposits with Banks in US Dollar | 409,852 | 591,930 |
| Deposits with Banks in EURO | 157,046 | 72,972 |
| | <u>550,170</u> | <u>754,342</u> |
| Deposits with Banks in US Dollar restricted for Staff Benefits | <u>1,301,044</u> | <u>1,035,465</u> |

Women's Center for Legal Aid and Counseling

**Notes to Financial Statements
For the Year Ended December 31, 2018**

5. Pledges Receivable

| | December 31, | |
|---|-----------------------|----------------------|
| | 2018 | 2017 |
| | USD | USD |
| Bread for the World | 33,060 | 20,738 |
| Swiss agency | 70,000 | - |
| Office of the High Commissioner (OHCHR) | - | 1,622 |
| WILPF | - | 830 |
| | <u>124,720</u> | <u>23,190</u> |

6. Accounts Receivable

| | December 31, | |
|-----------------------|----------------------|----------------------|
| | 2018 | 2017 |
| | USD | USD |
| Advances to Employees | 49,754 | 40,647 |
| Advances to Partners | 3,394 | 10,136 |
| Others | 1,104 | 5,605 |
| | <u>54,252</u> | <u>56,388</u> |

Women's Center for Legal Aid and Counseling

**Notes to Financial Statements
For the Year Ended December 31, 2018**

7. Property, Plant and Equipment

Year End December 31, 2018

| Cost: | Building and Building Improvement | Computers and Systems | Furniture and Equipment | Total |
|--|--|----------------------------------|------------------------------------|------------------|
| Beginning as of Jan 1, 2018 | 655,490 | 53,332 | 532,803 | 1,241,625 |
| Additions | - | 5,000 | 5,520 | 10,520 |
| Ending as of Dec 31, 2018 | 655,490 | 58,332 | 538,323 | 1,252,145 |
| Accumulated Depreciation: | | | | |
| Beginning as of Jan 1, 2018 | 88,605 | 53,054 | 461,259 | 602,918 |
| Depreciation | 12,263 | 278 | 22,149 | 34,690 |
| Ending as of Dec 31, 2018 | 100,868 | 53,332 | 483,408 | 637,608 |
| Net Book Value as of Dec 31, 2018 | 554,622 | 5,000 | 54,915 | 614,537 |

Women's Center for Legal Aid and Counseling

**Notes to Financial Statements
For the Year Ended December 31, 2018**

7. Property, Plant and Equipment "Continued"

Year End December 31, 2017

| Cost: | Building and Building Improvement | Computers and Systems | Furniture and Equipment | Total |
|--|--|----------------------------------|------------------------------------|------------------|
| Beginning as of Jan 1, 2017 | 655,490 | 53,332 | 524,908 | 1,233,730 |
| Additions | - | - | 7,895 | 7,895 |
| Ending as of Dec 31, 2017 | 655,490 | 53,332 | 532,803 | 1,241,625 |
| Accumulated Depreciation: | | | | |
| Beginning as of Jan 1, 2017 | 76,343 | 52,237 | 437,380 | 565,960 |
| Depreciation | 12,262 | 817 | 23,879 | 36,958 |
| Ending as of Dec 31, 2017 | 88,605 | 53,054 | 461,259 | 602,918 |
| Net Book Value as of Dec 31, 2017 | 566,885 | 278 | 71,544 | 638,707 |

Women's Center for Legal Aid and Counseling

**Notes to Financial Statements
For the Year Ended December 31, 2018**

8. Payables and Accruals

| | December 31, | |
|-------------------------------|-----------------------|-----------------------|
| | 2018 | 2017 |
| | USD | USD |
| Professional Fees | 6,800 | 6,800 |
| Payables and Accrued Expenses | 279,200 | 283,756 |
| | <u>286,000</u> | <u>290,556</u> |

9. Deferred Grant

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

| | December 31, | |
|--------------------|---------------------|-----------------|
| | 2018 | 2017 |
| | USD | USD |
| Broederligik delen | 1,688 | - |
| | <u>1,688</u> | <u>-</u> |

10. Reserve for Staff Benefits

| | December 31, | |
|--------------------------|-------------------------|-------------------------|
| | 2018 | 2017 |
| | USD | USD |
| Employees Severance Pay | 675,061 | 616,600 |
| Employees Provident Fund | 736,502 | 677,313 |
| Vacations Allowance | 65,737 | 51,576 |
| | <u>1,477,300</u> | <u>1,345,489</u> |

Movement in the provisions during the years 2018 & 2017 are as the following:

| December 31, 2018 | Severance Pay USD | Provident Fund USD | Vacation Allowance USD |
|--|----------------------------------|-----------------------------------|---------------------------------------|
| Balance at Beginning of Year | 872,763 | 677,313 | 51,576 |
| Payments | (21,684) | (10,865) | (5,409) |
| Provision for the Year | 89,997 | 70,054 | 19,570 |
| Balance at End of Year | <u>941,076</u> | <u>736,502</u> | <u>65,737</u> |
| Advances on Severance Pay / Staff Loans as of 31 December 2018 | (266,015) | - | - |
| | <u>675,061</u> | <u>736,502</u> | <u>65,737</u> |

Women's Center for Legal Aid and Counseling

**Notes to Financial Statements
For the Year Ended December 31, 2018**

10. Reserve for Staff Benefits "Continued"

| December 31, 2017 | Severance Pay USD | Provident Fund USD | Vacation Allowance USD |
|--|----------------------------------|-----------------------------------|---------------------------------------|
| Balance at Beginning of Year | 796,966 | 608,447 | 60,939 |
| Payments | (10,023) | - | (3,682) |
| Provision (Release) for the Year | 85,820 | 68,866 | (5,681) |
| Balance at End of Year | 872,763 | 677,313 | 51,576 |
| Advances on Severance Pay / Staff Loans as of 31 December 2017 | (256,163) | - | - |
| | 616,600 | 677,313 | 51,576 |

11. Other Revenues

| | 2018 USD | 2017 USD |
|--------------------------------|---------------------|---------------------|
| Interest Income | 4,559 | 3,393 |
| Coordination and Training Fees | 11,740 | 13,950 |
| Local and private donations | 14,511 | 12,070 |
| Others | 1,941 | 11,565 |
| | 32,751 | 40,978 |

12. Legal Cases

The number of legal cases against WALAC as of December 31, 2018 was (4) cases which represents legal disputes with employees previously worked at WCLAC. According to legal advisor opinion; All of these cases were properly provided for within reserve for staff benefits and legal reserve recorded in books.

Women's Center for Legal Aid and Counseling

Notes to Financial Statements For the Year Ended December 31, 2018

13. Financial Statements, 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 2019 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 economic 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.

Women's Center for Legal Aid and Counseling

**Notes to Financial Statements
For the Year Ended December 31, 2018**

13. Financial Statements, fair values and risks management "Continued"

Financial assets and financial liabilities by functional currency are described in the table below. Foreign currency amounts are shown in U.S. Dollar equivalent at the rate of exchange prevailing on financial statements date:

| | NIS | USD | EURO | Total |
|---|-----------------|------------------|----------------|------------------|
| Cash on Hand and at Banks | (16,728) | 409,852 | 157,046 | 550,170 |
| Deposits with Banks Restricted for Staff Benefits | - | 1,301,044 | - | 1,301,044 |
| Pledges Receivable | - | 103,060 | - | 103,060 |
| Accounts Receivable | - | 54,252 | - | 54,252 |
| Prepaid Expenses | - | 6,219 | - | 6,219 |
| Total Financial Assets | (16,728) | 1,874,427 | 157,046 | 2,014,745 |
| Payables and Accruals | - | 286,000 | - | 286,000 |
| Deferred Grants | - | 1,688 | - | 1,688 |
| Reserves for Staff Benefits | - | 1,477,300 | - | 1,477,300 |
| Total Financial Liabilities | - | 1,764,988 | - | 1,764,988 |
| Position | (16,728) | 109,439 | 157,046 | 249,757 |
| Effect of change in currency exchange rate of +10% or -10% is: | (1,673) | 10,944 | 15,705 | 24,976 |

Women's Center for Legal Aid and Counseling

Notes to Financial Statements For the Year Ended December 31, 2018

14. Releases from temporary restricted assets and deferred grants by funding source for the year ended December 31, 2018 is as follows:

| | Deferred and Unexpended Grants as of 1-Jan-18 USD | Grants Received During the Year USD | Pledges Receivables 2018 USD | Temporary Restricted Grants for 2018 USD | Available Grants 2018 USD | Releases Expenses USD | Fixed Assets USD | Funds Released in 2018 USD | Unexpended Grants as of December 31 2018 USD |
|---|--|--|---------------------------------------|---|---------------------------------|-----------------------------|---------------------|----------------------------------|---|
| Core Funding: | | | | | | | | | |
| Broderligk delen | 3,276 | 44,575 | - | 44,575 | 47,851 | 38,414 | 2,500 | 40,914 | 6,937 |
| The Norwegian Representative Office (NRO) | - | 305,745 | - | 305,745 | 305,745 | 305,745 | - | 305,745 | - |
| UNTRUST Fund | 55,947 | 123,741 | - | 123,741 | 179,688 | 121,899 | - | 121,899 | 57,789 |
| Bread for the World - (EED) | - | 154,536 | 33,060 | 187,596 | 187,596 | 187,596 | - | 187,596 | - |
| Oxfam NOVIB (Strategic Partnership) | 37,187 | 54,767 | - | 54,767 | 91,954 | 70,407 | - | 70,407 | 21,547 |
| Oxfam NOVIB (BD) | - | 64,630 | - | 64,630 | 64,630 | 41,244 | - | 41,244 | 23,386 |
| Dan Church Aid | - | 31,832 | - | 31,832 | 31,832 | 31,832 | - | 31,832 | - |
| Drosos | 119,523 | 190,381 | - | 190,381 | 308,904 | 202,746 | 399 | 203,145 | 106,759 |
| Iceland 70,000 Board Designated Fund | - | 30,000 | - | 30,000 | 30,000 | 30,000 | - | 30,000 | - |
| Swiss agency | 15,364 | 280,000 | 70,000 | 350,000 | 350,000 | 350,000 | - | 350,000 | - |
| UNDP 9/2017- 2/2018 | 13,756 | - | - | - | 15,364 | 15,364 | - | 15,364 | - |
| AECID-Spanish | - | - | - | - | 13,756 | - | - | - | - |
| Globe Fund | - | 30,000 | - | 30,000 | 30,000 | 12,407 | - | 12,407 | 13,756 |
| YMCA | - | 33,272 | - | 33,272 | 33,272 | 20,944 | - | 20,944 | 17,593 |
| Jerusalem EU project # 0-4171 | 112,935 | 66,442 | - | 66,442 | 179,377 | 156,983 | - | 156,983 | 12,328 |
| WWDP | 5,828 | 31,213 | - | 31,213 | 37,041 | 28,775 | - | 28,775 | 22,394 |
| French | 1,061 | - | - | - | 1,061 | - | - | - | 8,266 |
| | 364,877 | 1,441,134 | 103,060 | 1,544,194 | 1,909,071 | 1,614,356 | 2,899 | 1,617,255 | 291,816 |
| Special Projects: | | | | | | | | | |
| Oxfam NOVIB (Strategic partnership) | - | 71,502 | - | 71,502 | 71,502 | 71,502 | - | 71,502 | - |
| Oxfam NOVIB (BD) | - | 1,885 | - | 1,885 | 1,885 | 1,885 | - | 1,885 | - |
| Jerusalem EU project # 0-4171 | - | 37,248 | - | 37,248 | 37,248 | 37,248 | - | 37,248 | - |
| Drosos | - | 139,619 | - | 139,619 | 139,619 | 137,119 | 2,500 | 139,619 | - |
| | - | 250,254 | - | 250,254 | 250,254 | 247,754 | 2,500 | 250,254 | - |
| | 364,877 | 1,691,388 | 103,060 | 1,794,448 | 2,159,325 | 1,862,110 | 5,399 | 1,867,509 | 291,816 |

Women's Center for Legal Aid and Counseling

Supplementary Information – Actual Expenses versus Budget

Core Expenditures

For the Year Ended December 31, 2018

| | Actual USD | Budget USD | (Over) Under Budget USD |
|---|------------------|------------------|----------------------------------|
| Salaries and Related Expenses: | | | |
| Salaries | 887,210 | 884,382 | (2,828) |
| Salary Related Expenses | 193,374 | 159,088 | (34,286) |
| | 1,080,584 | 1,043,470 | (37,114) |
| Occupancy Costs: | | | |
| Rent | 37,308 | 35,000 | (2,308) |
| Insurance | 5,123 | 8,000 | 2,877 |
| Utilities | 40,010 | 38,000 | (2,010) |
| Repairs & Maintenance | 14,820 | 18,000 | 3,180 |
| | 97,261 | 99,000 | 1,739 |
| Administrative costs : | | | |
| Stationary & Supplies | 5,500 | 6,500 | 1,000 |
| Transportation | 6,800 | 6,800 | - |
| Communication | 6,700 | 6,700 | - |
| Bank Charges | 3,958 | 4,500 | 542 |
| | 22,958 | 24,500 | 1,542 |
| Contractual Professional Services: | | | |
| Audit & Accounting Fees | 13,497 | 12,500 | (997) |
| Legal Fees | 13,370 | 13,500 | 130 |
| | 26,867 | 26,000 | (867) |
| Programme Cost: | | | |
| Consultancies, Research & Training | 30,385 | 46,700 | 16,315 |
| Coordination & Volunteers | 132,643 | 131,332 | (1,311) |
| Hospitality, Workshops & Accommodations | 47,459 | 74,364 | 26,905 |
| Printing ,Stationary & Supplies | 19,133 | 30,675 | 11,542 |
| Media & Advertising | 6,466 | 10,100 | 3,634 |
| Legal & Court Fees | 12,155 | 12,000 | (155) |
| Travel and Perdiem | 26,773 | 28,600 | 1,827 |
| Transportation | 66,202 | 97,115 | 30,913 |
| Communication | 23,489 | 19,515 | (3,974) |
| Emergency and Safehomes | - | 2,000 | 2,000 |
| | 364,705 | 452,401 | 87,696 |
| Strategic Plan Evaluation: | | | |
| | 22,456 | 25,000 | 2,544 |
| Total expenditures | 1,614,831 | 1,670,371 | 55,540 |
| Capital expenditures | 8,020 | 25,000 | 16,980 |
| Total expenditures | 1,622,851 | 1,695,371 | 72,520 |

Women's Center for Legal Aid and Counseling

Supplementary Information – Actual Expenses versus Budget

Advocacy Unit

Actual Expenses versus Budget

For the Year Ended December 31, 2018

| | Actual USD | Revised Budget USD | (Over) Under Budget USD |
|---|-----------------------|-----------------------------------|--|
| Salaries and Related Expenses: | | | |
| Salaries | 143,211 | 147,002 | 3,791 |
| Salary Related Expenses | 36,852 | 28,795 | (8,057) |
| | 180,063 | 175,797 | (4,266) |
| Occupancy Costs: | | | |
| Rent | - | - | - |
| Insurance | 1,708 | 2,000 | 292 |
| Utilities | 10,442 | 10,000 | (442) |
| Repairs & Maintenance | 4,282 | 4,000 | (282) |
| | 16,432 | 16,000 | (432) |
| Administrative costs : | | | |
| Stationary & Supplies | 2,000 | 2,000 | - |
| Transportation | 2,000 | 2,000 | - |
| Communication | 2,000 | 2,000 | - |
| Bank Charges | 1,048 | 1,500 | 452 |
| | 7,048 | 7,500 | 452 |
| Contractual Professional Services: | | | |
| Audit & Accounting Fees | | | - |
| Legal Fees | | | - |
| | - | - | - |
| Programme Cost: | | | |
| Consultancies, Research & Training | 13,100 | 10,000 | (3,100) |
| Coordination & Volunteers | 21,035 | 27,100 | 6,065 |
| Hospitality, Workshops & Accommodations | 4,519 | 13,740 | 9,221 |
| Printing, Stationery & Supplies | 7,513 | 11,000 | 3,487 |
| Media & Advertising | 550 | 600 | 50 |
| Legal & Court Fees | - | - | - |
| Travel and Perdiem | 21,333 | 22,600 | 1,267 |
| Transportation | 6,584 | 20,025 | 13,441 |
| Communication | 4,610 | 2,240 | (2,370) |
| Emergency and Safehomes | - | - | - |
| | 79,244 | 107,305 | 28,061 |
| Total expenditures | 282,787 | 306,602 | 23,815 |
| Capital expenditures | 1,392 | 6,000 | 4,608 |
| Total expenditures | 284,179 | 312,602 | 28,423 |

Women's Center for Legal Aid and Counseling

Supplementary Information – Actual Expenses versus Budget

Service and Empowerment Unit
For the Year Ended December 31, 2018

| | Actual USD | Revised Budget USD | (Over) Under Budget USD |
|---|----------------|--------------------------|----------------------------------|
| Salaries and Related Expenses: | | | |
| Salaries | 500,461 | 502,476 | 2,015 |
| Salary Related Expenses | 94,476 | 86,980 | (7,496) |
| | 594,937 | 589,456 | (5,481) |
| Occupancy Costs: | | | |
| Rent | 37,308 | 35,000 | (2,308) |
| Insurance | 1,708 | 4,000 | 2,292 |
| Utilities | 19,006 | 18,000 | (1,006) |
| Repairs & Maintenance | 6,304 | 10,000 | 3,696 |
| | 64,326 | 67,000 | 2,674 |
| Administrative costs : | | | |
| Stationary & Supplies | 2,500 | 2,500 | - |
| Transportation | 2,800 | 2,800 | - |
| Communication | 2,700 | 2,700 | - |
| Bank Charges | 1,483 | 1,500 | 17 |
| | 9,483 | 9,500 | 17 |
| Contractual Professional Services: | | | |
| Audit & Accounting Fees | - | - | - |
| Legal Fees | - | - | - |
| | - | - | - |
| Programme Cost: | | | |
| Consultancies, Research & Training | 15,185 | 27,700 | 12,515 |
| Coordination & Volunteers | 95,296 | 83,032 | (12,264) |
| Hospitality, Workshops & Accommodations | 38,353 | 52,424 | 14,071 |
| Printing, Stationery & Supplies | 10,922 | 16,675 | 5,753 |
| Media & Advertising | 5,916 | 6,000 | 84 |
| Legal & Court Fees | 12,155 | 12,000 | (155) |
| Travel and Perdiem | - | 1,000 | 1,000 |
| Transportation | 55,679 | 70,690 | 15,011 |
| Communication | 12,818 | 13,475 | 657 |
| Emergency and Safehomes | - | 2,000 | 2,000 |
| | 246,324 | 284,996 | 38,672 |
| Total expenditures | 915,070 | 950,952 | 35,882 |
| Capital expenditures | 5,236 | 12,000 | 6,764 |
| Total expenditures | 920,306 | 962,952 | 42,646 |

Women's Center for Legal Aid and Counseling

Supplementary Information – Actual Expenses versus Budget

**Administrative And Finance Unit
For the Year Ended December 31, 2018**

| | Actual USD | Revised Budget USD | (Over) Under Budget USD |
|---|-----------------------|-----------------------------------|--|
| Salaries and Related Expenses: | | | |
| Salaries | 243,538 | 234,904 | (8,634) |
| Salary Related Expenses | 62,046 | 43,313 | (18,733) |
| | 305,584 | 278,217 | (27,367) |
| Occupancy Costs: | | | |
| Rent | - | - | - |
| Insurance | 1,707 | 2,000 | 293 |
| Utilities | 10,562 | 10,000 | (562) |
| Repairs & Maintenance | 4,234 | 4,000 | (234) |
| | 16,503 | 16,000 | (503) |
| Administrative costs : | | | |
| Stationary & Supplies | 1,000 | 2,000 | 1,000 |
| Transportation | 2,000 | 2,000 | - |
| Communication | 2,000 | 2,000 | - |
| Bank Charges | 1,427 | 1,500 | 73 |
| | 6,427 | 7,500 | 1,073 |
| Contractual Professional Services: | | | |
| Audit & Accounting Fees | 13,497 | 12,500 | (997) |
| Legal Fees | 13,370 | 13,500 | 130 |
| | 26,867 | 26,000 | (867) |
| Programe Cost: | | | |
| Consultancies, Research & Training | 2,100 | 9,000 | 6,900 |
| Coordination & Volunteers | 16,312 | 21,200 | 4,888 |
| Hospitality, Workshops & Accommodations | 4,587 | 8,200 | 3,613 |
| Printing, Stationery & Supplies | 698 | 3,000 | 2,302 |
| Media & Advertising | - | 3,500 | 3,500 |
| Legal & Court Fees | - | - | - |
| Travel and Perdiem | 5,440 | 5,000 | (440) |
| Transportation | 3,939 | 6,400 | 2,461 |
| Communication | 6,061 | 3,800 | (2,261) |
| Emergency and Safehomes | - | - | - |
| | 39,137 | 60,100 | 20,963 |
| Strategic Plan Evaluation: | | | |
| | 22,456 | 25,000 | 2,544 |
| Total expenditures | 416,974 | 412,817 | (4,157) |
| Capital expenditures | 1,392 | 7,000 | 5,608 |
| Total expenditures | 418,366 | 419,817 | 1,451 |



Women's Center for Legal Aid and Counseling

Supplementary Information – Shelter Expenses

**To The Board of Directors of Women's Centre for Legal Aid and Counselling
(WCLAC)
Ramallah**

Our audit of the attached financial statements of WCLAC for the year ended December 31, 2018 has been completed to enable us to express an audit opinion on the financial statements of WCLAC as a whole. Below is the expenditures for the year ended December 31, 2018 of the Shelter and is presented for information purposes only and its preparation is the responsibility of the management. Accordingly; we do not express an audit opinion thereon.

Deloitte & Touche
**Deloitte & Touche (M.E.)
Ramallah - Palestine
April 18, 2019**



Women’s Center for Legal Aid and Counseling
Supplementary Information – Shelter Expenses

| Expense Detail | Amount - USD |
|---|---------------------|
| Shelter Manager Salary and Benefits | 49,518 |
| Shelter Social Worker Salary and Benefits | 20,495 |
| Subtotal – Employees Expenses | 70,013 |
| Rent | 8,500 |
| Utilities (Water, Electricity, Heat, Etc) | 6,069 |
| Subtotal – Rent and Utilities Expenses | 14,569 |
| Coordination and Volunteers | 70,300 |
| Hospitality | 8,000 |
| Transportation | 12,499 |
| Communication | 1,284 |
| Stationary | 2,554 |
| Subtotal – Direct Program Expenses | 94,637 |
| Total Direct Expenses | 179,219 |