

The Culture and Free Thought Association (CFTA)

KHAN YOUNES - PALESTINE

**Registration No.
1951**

**Financial Statements
and Independent Auditor's Report
for the Year Ended December 31, 2022**

April 2023

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- ✦ Statement of Budget Versus Actual
- ✦ Statement of Disposition of Grants

**Messrs The Culture and Free Thought Association (CFTA)
Khan Younes – Palestine****Independent Auditor's Report****Our Opinion**

In our opinion, the accompanying financial statements of The Culture and Free Thought Association present fairly, in all material respects the financial position of The Culture and Free Thought Association as of December 31, 2022, and its financial performance and its cash flows for the year ended in accordance with International Financial Reporting Standards (IFRSs)

We have audited the financial statements of The Culture and Free Thought Association which comprise:

- The statement of financial position as of December 31, 2022.
- The statement of activities and change in net assets for the year ended.
- The statement of cash flow for the year ended.
- The notes to the financial statements, which include a summary of significant accounting policies.

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 Statements* section of our report. We are independent of The Culture and Free Thought Association in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. 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

The management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and such internal control as the 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 statement, the management is responsible for assessing The Culture and Free Thought Association ability to continue as a going concern, disclosing, as applicable,

matters related to the going concern basis of accounting unless the management either intends to liquidate the Culture and Free Thought Association or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing The Culture and Free Thought Association's financial reporting process.

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 ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 Culture and Free Thought Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the 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 ability of The Culture and Free Thought Association to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause The Culture and Free Thought Association to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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, and we also provide them with related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be disclosed in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

BDO Accounting, Audit & Tax Services

Nabeel Zeidan

Signature & Stamp

License No. 110/2005

Ramallah, on 5th April 2023

IBDO
Accounting, Audit & Tax Services
Nabeel Zeidan

**Statement of Financial Position
as at December 31st, 2022**

		2022	2021
	Notes	U.S. \$	U.S. \$
Assets			
Non-Current Assets			
Property and equipment	5	1,173,352	1,220,533
Long term deposits at banks - restricted to employees benefit	6	1,709,645	1,589,032
Right to use land	7	-	-
		<u>2,882,997</u>	<u>2,809,565</u>
Current assets			
Inventory of medical supplies	8	20,478	56,054
Contributions receivables	9	2,600,418	2,684,693
Accounts receivables and other current asset	10	95,017	192,014
Cash and cash equivalents	6	849,999	489,004
		<u>3,565,911</u>	<u>3,421,765</u>
Total Assets		<u>6,448,909</u>	<u>6,231,330</u>
Net Assets and Liabilities			
Net Assets			
Unrestricted net assets		<u>2,326,132</u>	<u>2,409,364</u>
Non-current liabilities			
Provision for employees benefits	11	<u>1,084,781</u>	<u>946,582</u>
		<u>1,084,781</u>	<u>946,582</u>
Current liabilities			
Accounts payable and other accruals	12	270,140	126,050
Temporary restricted contributions	13	<u>2,767,856</u>	<u>2,749,334</u>
		<u>3,037,996</u>	<u>2,875,384</u>
Total Liabilities		<u>4,122,777</u>	<u>3,821,966</u>
Total Net Assets and Liabilities		<u>6,448,909</u>	<u>6,231,330</u>

Mrs. Mariam Zagout
General Director

Mr. Bashir wadi
BOD Treasurer

Mrs. FawZeYa Hwehi
BOD chairman

Culture and Free Thought Association
Financial Statements
For the year ended December 31, 2022

For the year ended December 31st, 2022

		2022	2021
	Notes	U.S. \$	U.S. \$
Contributions and Other income in-kind Donation			
In-kind Donation	14	14,481	10,450
Local activities income	15	143,626	142,771
Deferred Contributions related to operations are recognized as revenues		3,446,764	3,550,193
Contributions recognized as revenues related to assets		80,308	110,417
		3,685,180	3,813,831
Expenses			
Projects' expenses	16	1,942,496	3,249,927
General and administrative expenses	17	1,682,392	369,106
Depreciation of property and equipment	5	130,133	137,039
Gain (loss) from foreign currency translation		13,391	52,187
Total Expenses		3,768,411	3,808,259
Changes in net assets for the Year		(83,232)	5,572
Balance Beginning of the year		2,409,364	1,456,197
Integrate the loan program			947,595
Balance End of the year		2,326,132	2,409,364



موسسه فرهنگ و تفکر آزاد

Statement of Cash Flows

December 31st, 2022 for the year ended

	Notes	2022 U.S. \$	2021 U.S. \$
Operating activities:			
Changes in net assets for the year		(83,232)	5,572.00
Adjustments:			
Depreciation expense	5	130,133	137,039.00
Provision for employees benefits	11	138,199	282,240.00
Cash Flows from Operating Activities before Payment of Employees Benefits and Changes in Working capital		185,100	424,851.00
Employees Benefits Changes in Working capital:	11	-	(23,835.00)
Integrate the loan program		-	947,595.00
inventory of medical supplies		35,576	33,619.00
Contributions receivable		84,275	(1,827,570.00)
Accounts receivable other current assets		96,997	(25,676.00)
Cash and bank balances restricted for employee benefits		-	(888,900.00)
Accounts payable and other accruals		144,090	22,073.00
Deferred contributions related to operations		18,522	1,757,283.00
Net Cash Flows from Operating Activities		564,560	419,440.00
Net Cash Flows Generated Form Operating activities		(82,952)	(185,743.00)
Cash Flows from investing activities	5	360,995	233,697.00
Net changes in cash and cash equivalents			
Cash and cash equivalents, Beginning of the year	6	489,004.00	255,307.00
Cash and cash equivalents, end of the year	6	849,999	489,004.00



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Notes to the Financial Report

Note (1) General

The Culture and Free Thought Association hereinafter the "CFTA" is a Palestinian not-for profit organization established in 1991 as an independent and secular knowledge-based organization playing a leading role in developing a Palestinian civil society that is based on promoting the rights of children, youth and women in the Middle and Southern Governorates of the Gaza Strip. The CFTA works on developing the society covering educational, human rights, women empowerment, children protection and emergency relief aspects. CFTA works across the different areas of the Gaza Strip, primarily targeting children and young adults to encourage and deepen opportunities of learning, training and self-improvement among them. The CFTA was registered in the Ministry of Interior under registration number (1951) on January 4, 1996. The CFTA aims to provide health and social services for the community, especially women and marginalized people, to empower community's and civil society's agents of change, to address social justice and human rights issues in their communities and to increase awareness and endorsement of Human Rights - especially those of women and people with disability - at community/society, opinion-formers and decision-makers level.

Note (2) Summary of Significant Accounting Policies

The principal accounting policies applied in the preparation of these financial statements are set below. These policies have been consistently applied to all periods presented, unless otherwise stated.

2.1 Basis of Preparation

The accompanying financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and IFRS Interpretation Committee (IFRS IC) applicable to entities reporting under IFRS. Currently, International Financial Reporting Standards do not include any specific requirements regarding not-for-profit organization in connection with the accounting policies or the presentation of the financial statements. As per International Accounting Standard number 8 paragraph 10, in the absence of a standard and interpretation that specifically applies to a transaction, other event or condition, management can use its judgment in developing and applying an accounting policy that results in information that is relevant and reliable. In doing so management can consider the standards set by other standard-setting bodies. The financial statements have been prepared under the historical cost convention. The financial statements have been presented in US Dollar. The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Association's accounting policies.

2.2 Critical Accounting Estimates

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates.

2.3 Property and Equipment

Property and equipment are stated at historical cost net of accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets based on their estimated useful lives, as follows:

	Estimated useful life
Building	25
Furniture	10
Equipment	10
Vehicles	6.67
Computers and	5
Electrical devices	10
Lease improvements	25

The cost of the property and equipment includes all expenditures that are directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognized in the statement of activities and changes in net assets.

The depreciation method, residual values, and useful lives of property and equipment are reviewed at each reporting date and adjusted if appropriate.

2.4 Inventory

The inventory consists of three items. The inventory of vocational training products, raw materials and hearing aid devices. The inventory of vocational training products represents products produced by the vocational deaf trainees. Such products include embroidered dresses and pieces of clothes, mirrors, trays, arabesque chairs and tables of different sizes, dishes and paintings. The inventory of raw materials represents the materials used for producing the vocational training products. Such items include strings, fabrics, wood, paint, colours and glass. The inventory is measured at the lower of cost or net realizable value (selling price after deducting the maximum discount rate at 30%) whichever is lower.

2.5 Impairment of Non-Financial Assets

Assets that are subject to depreciation or amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher an asset's fair value fewer costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

2.6 Financial Instruments

Financial assets and liabilities are recognized on the Society's statement of financial position when the Society becomes a part of the contractual provision of the instruments.

a) Financial Assets Classification

The Association classifies its financial assets in accordance with IFRS (9). The Association's financial assets consist of contributions receivable, other current assets (excluding prepayments) and bank balances (deposits).

The Association classifies its financial assets in the following measurement categories:

- ♣ Those to be measured subsequently at fair value (either through OCI or through profit or loss), and
- ♣ Those to be measured at amortized cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

- i. **Contributions receivable**
Contributions receivable are stated at the original amount of the conditional pledge less amounts received and any uncollectible pledges. They are generally due from settlements in one year or less and therefore are all classified as current, if not they are classified as non-current.
- ii. **Other current assets (excluding prepayments)**
Other current assets are amounts due from customers and related parties for goods sold or services performed in the ordinary course of business. They are generally due for settlement in one year or less and therefore are all classified as current. If not, they are classified as non-current assets.
- iii. **Cash and cash equivalent**
Cash and cash equivalents consist of cash on hand, bank balances, and short-term deposits with an original maturity of three months or less after deducting any restricted deposits.

Recognition and Measurement

Financial assets at amortized cost are initially recognized at fair value and subsequently carried at amortized cost using the effective interest method. If, in a subsequent period, the amount of the impaired loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized such as an improvement in the debtor's credit rating, the reversal of the previously recognized impairment loss is recognized in the statement of financial position.

Impairment of Financial Assets

The Association applies the IFRS (9) simplified approach to measure expected credit losses, which uses a lifetime expected loss allowance for all contributions and other current assets. To measure the expected credit losses, contributions and other current assets (excluding prepayments) have been grouped based on shared credit risk characteristics and the days past due. Contributions and other current assets are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Association, and a failure to make contractual payments per case-by-case basis.

Cash and Cash Equivalents

Cash and cash equivalents including the deposits are also subject to the impairment requirements of IFRS (9).

Derecognition

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognized when:

- The rights to receive cash flows from the asset have expired.
- The Association has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Association has transferred substantially all the risks and rewards of the asset, or (b) the Association has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

b) Financial Liabilities

Financial liabilities mainly comprise accounts payable and other accruals. Financial liabilities are initially measured at fair value and subsequently carried at amortized cost using the effective interest method. Association's financial liabilities are classified as financial liabilities at amortized costs. They presented as current liabilities unless payment is not due within 12 months after the reporting period.

Subsequent Measurement

The measurement of financial liabilities depends on their classification as follows:

- i. **Financial liabilities at Amortized Costs**
After initial recognition, financial liabilities are subsequently measured at amortized cost using the effective interest rate method. Gains and losses are recognized in the statement of activities and changes in net assets when the liabilities are derecognized as well as through the amortization process.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in the statement of activities and changes in net assets.

Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

2.8 Deferred Contributions

Contributions are recognized where there is reasonable assurance that the contribution will be received and all attached conditions will be complied with. When the contribution relates to an expense item, it is recognized as income over the period necessary to match the contribution on a systematic basis to the costs that it is intended to compensate. To the extent that the contribution is not matched to expenditure in the year, it is recognized as deferred income. Where the contribution relates to an asset, it is recognized as deferred income and released to income in equal amounts over the expected useful life of the related asset.

2.9 Provision for Employee's End of Service

Provision for Severance Pay: Provision for severance pay is payable to the employees at the end of their services and it is provided in accordance with the guidelines set by the local labour laws. The provision is computed based on one month for the latest salary of each employee. Provident fund Provision: For provident fund computation, the employees contribute 5% of their basic Salary and CFTA contributes another 5%.

2.10 Provisions

Provisions are recognized when the Society has an obligation (Legal or constructive) arising from a past event, and the costs to settle the obligation are both probable and able to be reliably measured. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognized as interest expense.

2.11 Revenues

Other revenues

Other revenues are recognized when economic benefits are likely to flow to the Association and when the amount of revenue can be reliably measured.

Local activities income

Local activities income is recognized when economic benefits are likely to flow to CFTA, and when the amount of revenue can be reliably measured and recorded as revenues.

2.12 Expenditures Recognition

Expenses are recognized when incurred based on the accrual basis of accounting.

2.13 Translation of Foreign Currencies

Transactions in other currencies are translated to US Dollars using the exchange rates prevailing at the date of each transaction. Monetary assets and liabilities denominated in foreign currencies are translated to US Dollars by applying the exchange rates prevailing at the reporting date. Exchange gains or losses resulting from the settlement of such transactions are recognized in the statement of activities and changes in net assets.

The exchange rates of other currencies against the US dollar as of December 31, 2022, and 2021 are as follows:

	2022	2021
	USD	USD
NIS	0.2835	0.3208
JD	1.41044	1.4104
Euro	1.06749	1.1324

2.14 Income Tax

The Association is a non-profit membership-based organization. Accordingly, it is not subject to income tax.

3. Risk Management

The Association manages various risks through a strategy that addresses those risks and the procedures to mitigate them by applying reporting systems aiming to review and adopt appropriate risk mitigating procedures. In addition, the various departments are responsible for identifying risks associated with their activities and applying and monitoring appropriate control procedures. The overall responsibility of managing and monitoring risks rests with the Board of Directors.

Risk Measurement and Reporting Systems

Managing risks is established by monitoring limits for each type of risk. The limits reflect the Society's strategy and market condition. Information is gathered from each department and analysed to identify expected risk. Information is presented and analysed to the Board of Directors.

The Association follows financial policies in managing risks as a part of certain strategies. Management oversees and monitors risks and ensures strategic and optimal allocation of assets and liabilities. These risks include market risk (interest rate risk and foreign currency risk), liquidity risk and credit risk.

♣ Operational Risk

The costs of the programs, administrative expenses, as well as fixed assets, are significantly financed by donors through donations. The Management believes that the funding level in the year 2023 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 economic conditions prevailing in the area will not materially affect its operations.

♣ Credit Risk

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

♣ Interest Rate Risk

The Association interest rate risk arises from the possibility that changes in market interest rates may affect the value of its interest-bearing assets. The Associations' Management 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 the Association 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.

4. Key Judgment and SOURCE of Estimation and Uncertainty

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the

circumstances. The Association makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, rarely equal the related actual results. The major estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

4.1 Useful Lives and Residual Values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- ♣ The condition of the asset is based on the management assessment.
- ♣ The nature of the asset, its susceptibility, and adaptability to changes in technology and processes. ♣ The nature of the processes in which the asset is deployed.
- ♣ Availability of funding to replace the asset, changes in the market in relation to the asset.

4.2 Impairment of Financial Assets

The impairment charge reflects estimates of losses arising from the failure or inability of the parties concerned to make the required payments or the time value of money. The charge is based on the expected credit losses, financial assets that have been grouped together based on their shared credit risk characteristics and the days past due of the aging of the party accounts, the party's creditworthiness, and historic write-off experience. Changes to the estimated impairment provision may be required if the financial condition of the customers was to improve or deteriorate.

Culture and Free Thought Association
Financial Statements
For the year ended December 31, 2022

	Land	Building	Office furniture	Equipment	Vehicles	Computers	Electrical Devices	Lease Improvements	Total
	U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$	U.S. \$
<u>Cost:</u>									
At January 1, 2022	156,570	1,127,949	112,519	104,699	80,400	201,659	639,613	120,091	2,543,500
Additions	-	58,487	1,927	-	-	8,095	14,443	-	82,952
At December 31, 2022	156,570	1,186,436	114,446	104,699	80,400	209,754	654,056	120,091	2,626,452
<u>Accumulated depreciation:</u>									
At January 1, 2022	-	541,979	79,834	79,234	77,219	144,818	366,801	33,081	1,322,967
Depreciation charge	-	46,616	5,134	6,757	(280)	19,189	47,914	4,803	130,133
At December 31, 2022	-	588,596	84,969	85,991	76,939	164,007	414,714	37,884	1,453,100
<u>Net book value:</u>									
At December 31, 2021	156,570	585,970	32,685	25,465	3,181	56,841	272,812	87,010	1,220,533
At December 31, 2022	156,570	597,840	29,478	18,708	3,461	45,747	239,342	82,207	1,173,352

Culture and Free Thought Association
Financial Statements
For the year ended December 31, 2022

	Land	Bldg	Office furniture	Equipment	Vehicles	Computers	Technical Devices	Lease Improvements	Total
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
Cost:									
At January 1, 2021	83,070	1,127,949	110,616	104,699	8,400	170,621	571,300	102,102	2,357,757
Additions	73,500	-	1,908	-	-	31,088	68,313	10,989	185,798
At December 31, 2021	156,570	1,127,949	112,524	104,699	8,400	201,709	639,613	113,091	2,543,556
Accumulated depreciation									
At January 1, 2021	-	406,861	74,713	71,864	6,159	125,555	322,071	28,714	1,886,927
Depreciation charge	-	45,118	5,122	7,370	12,060	18,273	44,730	4,367	137,040
At December 31, 2021	-	451,979	79,835	79,234	18,219	143,828	366,801	33,081	2,023,967
Net book value									
At December 31, 2021	156,570	675,970	32,689	25,465	3,181	56,881	272,812	80,010	520,589

Note (6) Cash and cash equivalents

	2022	2021
	U.S. \$	U.S. \$
Cash at banks	849,999	489,004.00
Long term deposits at banks - restricted for employees benefits	1,709,645	1,589,032.00
	2,559,644	2,078,036.00

Note (7) Right to Use Land

	2022	2021
	U.S. \$	U.S. \$
Beginning balance	159,086.00	159,086.00
Additions	-	-
Disposals	-	-
Ending balance	159,086.00	159,086.00
Accumulated amortization		
Beginning balance	159,086.00	159,086.00
Additions	-	-
Ending balance	159,086.00	159,086.00
Net Book Value	-	-

Note (8) Inventory of Medical Supplies

	2022	2021
	U.S. \$	U.S. \$
Medical supplies	20,478	56,054
	20,478	56,054

Note (9) Contributions receivable

	2022	2021
	U.S. \$	U.S. \$
Contributions receivable	2,600,418	2,684,693
	2,600,418	2,684,693

Culture and Free Thought Association
Financial Statements
For the year ended December 31, 2022

Donor	Beginning balance	Additions	Received during the year	Adjustment	Currency (gains) losses	Re-allocation	Ending balance 2022
Swiss Development Cooperation - SDC	91,000	-	-	-	-	-	91,000
Donor	Beginning balance	Additions	Received during the year	Adjustment	Currency (gains) losses	Re-allocation	Ending balance 2022
Sub-total from previous page	1,175,665	1,061,542	1,580,684	6,638	2,384	-	647,501
CCP_UNWOMEN	0	223,132	138,561	-	-	-	84,571
Jerrahi of America - Emergency	0	84,965	84,965	-	-	-	-
Oxfam - Women peace	241,139	-	26,514	-	-	-	214,625
Oxfam - Masarouna project	66,290	97,915	118,403	-	-	-	45,803
Oxfam - Conflict & fragility	3,142	-	-	-	-	-	3,142
Oxfam - Power to choose	0	78,243	56,803	-	-	-	21,440
Medecin du monde - MDM	122,991	-	96,696	26,086	209	-	0
UNFPA	1,735	301,739	291,898	10,167	1,409	-	0
Medical Aid for Palestinians - MAP-Phase III	316,784	-	72,000	58,495	-	-	189,290
Medical Aid for Palestinians - SRHR	165,400	-	79,400	-	-	-	90,000
Medical Aid for Palestinians - Burn	130,030	-	100,030	-	-	-	30,000
Rosa Luxemburg - Towards youth development	0	35,284	33,644	-	-	1,823	182
HEKS/SWISS project	27,745	-	27,220	-	-	525	-
HEKS/TFM - Youth empowerment project - ISRAEL	92,025	-	77,066	-	-	3,974	11,595
International Development and Relief Foundation - IDRF	663,654	-	72,237	-	-	5,871	0
New	0	29,532	25,020	-	-	-	4,512
RAWA	119,779	-	111,540	-	-	7,739	0
Alianza por la Solidaridad-ApS-SOLHUM	0	1,007,519	221,891	-	-	-	785,628
Alianza por la Solidaridad-ApS-SIDA	0	76,902	-	-	-	-	76,902
Medecins du Monde France - MDM-FRIENDS	2029	-	-	-	-	-	2,029
Alianza por la Solidaridad-ApS - Providing safe services to	76,435	68,782	40,635	-	-	937	105,539
QDV-New	0	217,245	117,913	-	-	-	99,332
Alianza por la Solidaridad-ApS - AACID	0	196,922	84,676	-	-	-	110,246
Alianza por la Solidaridad-ApS - AECID	11300	77,799	77,656	7,218	3,265	-	7,490
War Child	17472	19,041	-	-	-	-	36,513
Arab initiative	4546,23	-	3,901	-	-	645	0
HI	-3437,24	-	-	-	-	-	0
Actionaid	40126,62	86,108	91,791	-	3,438	-	34,443
WAC-II	0	-	-	-	-	-	-
Sub-total	1,509,028	2,601,128	2,052,461	98,527	6,250	-	1,952,917
Grand total	2,684,693	3,662,670	3,633,146	105,165	8,634	-	2,600,418

**Note (10) Accounts Receivables and Other
Current Assets**

	<u>2022</u>	<u>2021</u>
	<u>U.S. \$</u>	<u>U.S. \$</u>
Advance to employees	68,951	146,633
Prepaid rent	3,995	-
Other receivables	22,069	45,381
	<u>95,014</u>	<u>192,014</u>

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**Note (11) Provision
for severance pay**

	<u>As at 1 January</u>	<u>Charge During the Year</u>	<u>Paid During the Year</u>	<u>As at 31 December</u>
	<u>U.S. \$</u>	<u>U.S. \$</u>	<u>U.S. \$</u>	<u>U.S. \$</u>
2022				
Severance pay provision	593,185	98,908	(31,816)	660,277
Provident fund provision	353,397	71,107	-	424,504
	<u>946,582</u>	<u>170,015</u>	<u>(31,816)</u>	<u>1,084,781</u>
	<u>As at 1 January</u>	<u>Charge During the Year</u>	<u>Paid During the Year</u>	<u>As at 31 December</u>
	<u>U.S. \$</u>	<u>U.S. \$</u>	<u>U.S. \$</u>	<u>U.S. \$</u>
2021				
Severance pay provision	414,036	197,207	(18,058)	593,185
Provident fund provision	274,141	85,033	(5,777)	353,397
	<u>688,177</u>	<u>282,240</u>	<u>(23,835)</u>	<u>946,582</u>

Note (12) Accounts Payable and Other Accruals

	<u>2022</u>	<u>2021</u>
	<u>U.S. \$</u>	<u>U.S. \$</u>
Accounts payable	11,782	2890
Payroll income tax payables	-	47518
Accrued expenses	-	75642
Checks	258,358	-
	<u>270,140</u>	<u>126,050.00</u>

Note (13) Deferred Contributions Related to Operations

	<u>2022</u>	<u>2021</u>
	<u>U.S. \$</u>	<u>U.S. \$</u>
Doners' obligations Payables	2,767,855	2,749,334
	<u>2,767,855</u>	<u>2,749,334</u>

Note (13) Deferred Contributions Related to Operations

Donor	Beginning balance	Additions	Released from restriction	Assets	Adjustments	Currency (gains) losses	Ending balance 2022
Swiss Development Cooperation (SDC)	166,331						166,331
Mennonite Central Committee (MCC)- children leadership	19,766	26,500	-35,153				11,113
Global fund for women (GFW)	-	20,000					20,000
MEDICO International - Breast cancer	23,543		-23,543				0
MEDICO International - Qaa al-egrain project	-	20,723	-1,027				19,696
UNDP-SAWASYA	76,160		-79,162		3,001		0
CCP -UNFPA Breast Cancer	0	24,476	-24,506		30		0
CCP Japan - Nowwar activities	-	30,000	-30,000				-
CCP-SRRD	16,726		-3,109	-6,980	-6,638	1	0
Committee Catholique -CCFD-CFTA_Staff retreat	-0	34,555					34,555
Committee Catholique -CCFD-CDCS project	-0	470,968	-20,229				450,739
French Agency for Development - AFD - Children III and youth Phase	688,157	186,531	-633,614	-2,345			238,728
Committee Catholique -CCFD-Emergency project	56,875		-2,800	-55,796		1,721	-
Committee Catholique -CCFD-School project	28,774	-	-26,104	-2,691		21	-0
Christian Aid - CA - Summer camp	-	16,048	-16,531			483	-
Christian Aid - CA - Covid-19 response	2,725		-2,746			21	0
Response to 2021 war & Christian Aid - CA - SCLR	33,697		-33,656			-41	-0
Christian Aid - CA - Irish project	-	119,774	-114,579	-3,593		-1,602	0
Christian Aid - CA - Safe space	-	11,745					11,745

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GIZ - Monitoring and evaluation project	120,318	100,221	-119,525			101,015
GIZ - Youth support	21,127					21,127
Sub-total	1,254,198	1,061,542	-1,166,282	71,405	-3,607	604
						1,075,049

Donor	Beginning balance	Additions	Released from restriction	Assets	Adjustments	Currency (gains) losses	Ending balance 2022
Sub- total from previous page	1,254,198	1,061,542	-1,166,282	-71,405	-3,607	604	1,075,049
CCP_UNWOMEN	-	223,132	-124,710				98,422
Medecins Du Monde France - MDM-FRIENDS	52,505	76,902	-32,054	-490			96,863
Medecins Du Monde France - MDM	105,380		-78,396	-838	-26,086	-60	0
Jerrahi of America – Emergency	16,286	84,965	-101,251				-
Oxfam-Masarouna project	-	97,915	-89,268	-1,396		-7,252	-
Oxfam-Women peace	269,178		-85,430	-416			183,332
Oxfam-Power to choose	-	78,243	-43,500	-381			34,362
UNFPA	-	301,739	-291,572		-10,167		0
Medical Aid for Palestinians – MAP-Phase III	350,655		-165,865	-282	-58,495		126,013
Medical Aid for Palestinians – SRHR	168,850		-109,270	-838			58,742
Medical Aid for Palestinians – Burn	116,077		-116,077				-
Alianza por la Solidaridad-ApS- Providing safe services to GBV-New	7,607	68,782	-77,327			937	0-

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Alianza por la Solidaridad-ApS- AACID	-	217,245	-163,951	-541			52,753
Alianza por la Solidaridad-ApS-SOLHUM	75,232		-75,363			131	0
Alianza por la Solidaridad-ApS-Fighting GBV	17,718		-17,722			4	0-
Alianza por la Solidaridad-ApS-SIDA	-	1,007,519	-194,747				812,772
Alianza por la Solidaridad-ApS- AECID	-	196,922	-45,609				151,313
Roza luxemburg- Towards youth development	-	35,284	-32,911			-2,374	0-
CAFOD-Cultural center	66,000		-65,737	-263			0
CAFOD-Respond to Covid 19	9,338		-9,244		-94		0-
RAWA	20,327	29,532	-22,900				26,959
HEKS/EPER - Youth empowerment project-ISRAR	91,918		-85,444	-2,500		-3,974	0
International Development and Relief Foundation – IDRF New	92,667		-92,758	-483		574	0
Warchild	-0	77,799	-70,581		-7,218		-
Arab initiative	33,630	19,041	-27,619				25,053
WAC-II	-	86,108	-59,410	-475			26,223
WAC-I	1,766		-1,766				-
Sub-total	1,495,134	2,601,128	-2,280,482	-8,903	-102,059	-12,013	1,692,805
Grand total	2,749,333	3,662,670	-3,446,764	-80,308	-105,666	-11,410	2,767,855

Note (14) In-kind Revenues

	2022	2021
	U.S. \$	U.S. \$
In-kind Revenues HI	-	2,325
In-kind Revenues Anera	9,590	3,847
MAP	772.00	-
In-kind Revenues - ministry of health	1,475.00	3,794
Dintamid Co. for Medical Supplier	-	278
In-kind Revenues - Others	-	206
WAR CHILD	2,644.00	-
	14,481.00	10,450.00

Note (15) Local activities Income

	2022	2021
	U.S. \$	U.S. \$
CCFd	-	33,905
Anera Association	-	425
Membership Fees	6,049	4,310
Clinic, lab and spot fees	69,263	51,444
Bidding fees	8,541	12,584
Local donations	-	2,885
Others	3,467	2,660
Bank interest revenues	40,715	22,303
Revenues from the cafeteria	14,854	10,447
Revenues from the technical workshop	428	1,211
Hall rent	-	597
Revenue from selling assets	308	-
	143,626	142,771

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Note (16) Projects Expenses

Description	CFC	AIR_AACD	MLQ/Gr's alignm	Children At - CA - into project	UNFPA	OK_Juvenior camp	Children At - CA - SLC	Orphan Mesorhine project	MEDICO International - Breast cancer	Medecine Du Monde France - MONAFREND	RAMA	CCP 14885 - Breast cancer	CCP - Non-wat acti-Ble	Medecine Du Monde France - MDAM	French Agency for Development - AFD - Children and youth Phase II	Total
Salaries and related benefits	19,781	95,143	1,000	88,430	120,734	1,400	4,808	22,230	15,114	22,178		8,550	17,050	12,312	382,934	867,889
CFA staff travel																0
Summer and winter camps															10,050	10,050
Computer and IT lab													2,234			2,234
Library activities													1,710			1,710
PLASTIC ART ACTIVITIES													1,757		9,525	11,282
Scholarship activities																0
Sports activities															8,858	8,858
Festivals, exhibitions and open days				3,799												3,799
Folklore, theater, music and film activities													1,209		12,154	13,363
Psychological support and entertainment activities				1,144									1,744		10,491	13,379
Educational activities				1,578									1,460		22,126	24,164
Early breast cancer detection												11,225			11,225	11,225
Orphan and physiotherapy activities		14,588			26,828					1,635		1,385				44,036
Legal and court representation		1,307			5,318											6,625
Combating and prevention Gender based violence		818			6,011	14,406										20,835
Youth Initiatives			27				25,324					17,446				42,597
Youth leadership development interventions															2,111	2,111
Skills development for children, youth & women					6,492			8,058		1,722					2,099	20,271
Feasibility study, field study and mapping assessment																0
Photography, documentation and publication				2,237												2,237
Volunteers' expenses		1,000		8,487				24,195		2,274		1,950			21,710	39,619
Media and awareness advocacy campaigns		10,845			23,452		396	6,810		632				25,884	563	70,801
Advocacy and networking		4,375			7,375			991		848					1,313	14,993
ICT equipment																0
Case management																0
Capacity building	230	375			3,309				4,418							14,443
Income generation projects		3,234			40,453										5,754	13,823
Accessibility acc.																0
Refugee project		27,711			5,560											36,981
MIA																0
Psychosocial support intervention															5,586	5,586
Subtotal	20,111	180,994	1,027	105,677	279,517	15,806	32,016	74,863	39,845	29,362	17,446	23,334	26,464	78,336	109,532	1,479,205

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	UNEP-SAWOTA	APS_SOUND	MCC	CA-GATE 19	MW-SHRE	Orphan Power to choose	MW-Sun	OC - Monitoring and evaluation project	Journal of Acetate - Emergency	ONPO-Child's	Rose Lumbung - Towards youth development	CCA-SHO	ANAB INITIATIVE	CCO-Emergency project	CCO/SCHOOL PROJECT	CCO Youth support	Total
Sub-total from previous page																	1,476,265
Salaries and related benefits	42,900	5,874	478	2,000	17,527	17,605	57,446	40,671		4,855	7,907	10,294					217,577
CTA Staff retent																	0
Summer and winter camps			11,240													24,443	97,442
Plastic art activities																	0
Scientific lab Activities																	0
Library activities			241														241
Computer and IT lab																	0
Folklore, theater, music and film activities			403							1,338							1,740
Sport activities																	0
Psychological support and entertainment activities																	0
Workshops, exhibitions and open days			159														0
Educational activities			457	544				2,029									159
Early breast cancer detection																	0
Clinic and physiotherapy activities		9,029			17,386	15,822	16,255										58,480
Legal aid, court representation	29,508																29,508
Combating and prevent on Gender based violence					2,506							3,382					4,888
Youth initiatives								1,285									3,285
Youth leadership development interventions																	0
Skills development for children, youth & women			529								293						828
Feasibility study, field study and mapping assessment																	0
Photography, documentation and publication								1,497			17,068						21,565
volunteers' expenses			816					9,452			4,751						14,819
Media and awareness advocacy campaigns		1,487			5,763	7,232	30,450	304		904			500				47,858
Advocacy and networking					163	3,974	18,743						11,230				43,109
Capacity building					22,093		3,290	11,237									36,620
Case management					7,262								550				7,812
Income generation projects					2,842												2,842
Capacity building		277															277
ICT incubator																	0
Accessibility cost								3,433									3,433
M&A		931			5,000			11									6,942
Relief project					8,106	2,841			81,794								92,741
Psychosocial support intervention																	0
Sub-total	72,408	17,596	15,153	2,544	100,645	45,506	107,324	107,823	83,784	7,394	10,368	2,382	22,574	0	24,443	0	2,315,433

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Atlantic police foundation AFL-Columbia GRV	Worldwide	APS_MDA	MMA-Working together	CAVCO- Cultural cancer	WACI	HEISEBER - K&R	International Development and Relief Foundation - IDRF	WACI	APS_MCD	APS-SOLILUM	Defence Women peace	CO UNWOMEN	OTA	Total
Sub-total from previous page														2,135,363
Salaries and related benefit	52,879	12,885	184,106	45,501	24,140	1,756	24,454	59,685	34,588	32,718	48,398		12,160	542,278
OTA Staff retreat	172	1,096		2,400										4,668
Summer and winter camps											35,708			35,708
Plastic art activities				3,916				393						4,309
Scientific lab Activities								478						478
Library activities								1,552						1,552
Sports activities														0
Festivals, exhibitions and open days														0
Recreation and music activities														0
Psychological support and entertainment activities								1,902						1,902
Educational activities		11,342					8,312				157			19,711
Early breast cancer detection			24,106											24,106
Clinic and physiotherapy activities	1,876		17,967	17,964					7,268	865	9,148			36,281
Legal aid, court representation			1,179	2,564					9,899		1,772			12,205
Combating and prevention Gender based violence	227		500	2,640					100	156				3,523
Youth initiatives							15,240							15,240
Youth leadership development interventions														0
Skills development for children, youth & women		490		1,821		2,084	1,810				1,775	14,348		20,438
Peace/bilities study, field study and mapping assessments														0
Photography, documentation and publication				5,612		4,413					2,808			12,823
Volunteer's expenses			1,000	25,254		14,219	25,056					70,334		142,003
Income generation projects	33,155			21,101	1,883								41,831	76,870
Media and awareness advocacy campaigns	907	960	2,852	9,538				1,815	6,744	7,089	12,909			39,862
Advocacy and networking	1,540	99	148	344				200	678	3,888	1,106			6,275
Case management				1,842				15,302		543	21,434	22,511		60,733
ICT Innovation						19,309					1,866			21,175
Capacity building		857	385					1,350	3,495					5,742
Income generation projects									4,193	4,318				8,511
Referral project			12,508					9,450						21,958
MSAL														0
Accessibility cost	151	33,832	754											34,737
Psychological support intervention														0
Sub-total	79,279	69,780	185,571	156,333	60,951	1,786	84,729	83,646	57,870	38,325	72,666	78,652	0	1,330,805
Grand total														

Note (16) Projects Expenses

	<u>2022</u>
	<u>U.S. \$</u>
Projects Activity expenses	1,899,565
cafeteria expenses	1,694
Clinic expenses	40,063
Women's Program expenses	1,173
	<u><u>1,942,496</u></u>

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Note (17) General and Administrative Expenses

Description	UDF SAMBA	Defendant- CA-11th project	RAM	NEED International- Disaster	CCBS	AS_SDA	UNIFA	Olom Mission project	ASB NIMNE	Airports Sichid AS-Overio CV	HH-688F -KBR	International Disaster and Relief Kurdistan IDF	Validid	Olom Vehapere	AS SCHLM	GRCD	Defendant- CA-SDR	OP Energy ry	WCI	WCI	GRCD Gidre	UNFA VHF	AS_ADD	GE- Noting arbitration project	AS_ADD	Total
Transportation	100	137				463	166	698	124	142	58		221				616			480	1,285			2,79	2,48	
Stationery	71					398		162			37						28									697
Publications and advertisements																										0
Hospitality																										0
Maintenance		290				290				70				489										300		1,88
Communication	116	139			18	135	92	147		62	30		54	179	148					100	415		154		30	1,425
Utilities expense		116				120		158									66				150					425
Vehicles expense																										0
Insurance																										0
Professional fees																										0
Others expenses	357		564				957		321	389		932											25	754	455	4,598
Field		252				41	160			58					180								118		280	1,080
Subtotal	678	802	564	0	18	1,415	1,226	1,296	906	698	136	932	25	678	328	0	1,600	0	0	150	180	0	298	1,198	745	12,171

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Description	MP Voting together	MP/Run	CA/Chairs	Mitochondria Made From NBM FRANCIS	Roe loving Toward youth developmen t	Jordi	AS/SOF ID	H	HS new camps	Olewinth project	CCP MPP-REEL Nover activities	Reeth Agency for Development -AD-Childen and youth Rural	CP/PSAD	CP/CD Child center	Reeth Agency for Development -AD- Childen and youth	CP-Best Criter	Hwy5 VMS	CPD Emergency project	Adonid Nover	CP/Summer camps	MPP/HA	CP/PSAD PROJECT	CP/NEW	CPA	Total	
Subtotal from previous page																									121,171	
Transportation	106	8,752									811	19,112		655						55	1,659	580	2,402	4,469	40,028	
Stationery	101										218	9,071									1,801			2,652	19,992	
Publications and advertisements																								430	430	
Hospitality												6,288									72		40	16,990	21,380	
Maintenance	300											4,579	727					2,500					117		11,229	
Communication	104		201								357			300		315				152	1,184	480	1,108	179	8,175	
Utilities expense	205										554			554							3,269	250			7,552	
Vehicle expenses																									0	
Professional fees												3,380												15,000	18,380	
Other expenses				2,442	2,516	19,467	123					1,688				1,008								12,000	39,699	
Rtd	1,251										1,157			657									1,100		4,265	
Prior year adjustment																									0	
Subtotal	992	8,752	201	2,442	2,516	19,467	128	0	0	0	0	35,568	4,902	27	5,385	0	1,323	0	2,800	0	724	8,625	1,261	5,399	55,647	172,911
Grand total																									294,082	

Note (17) General and administrative expenses

	<u>2022</u>
	<u>U.S. \$</u>
Administrative Salaries	300,195
Technical salaries	1,288,763
Transportation	4,469
Stationery	-
Publications	4,307
Hospitality	-
Maintenance	-
Communication	179
Utilities expense	-
Vehicle expenses	-
Professional fees	15,000
Other expenses	464
Rewards and gifts	37,786
Bank charges	2,652
Travel expense	16,990
insurance	11,587
	<u><u>1,682,392</u></u>

Note (18) Related Parties Transactions and Balances

This item represents transactions and balances with related parties, i.e., directors (management) and organizations over which they exercise control.

a) Transactions with related parties are as follows:

	<u>2022</u>	<u>2021</u>
	<u>U.S. \$</u>	<u>U.S. \$</u>
Administrative Salaries	201,503	181,998

b) Balances with related parties are as follows:

	<u>2022</u>	<u>2021</u>
	<u>U.S. \$</u>	<u>U.S. \$</u>
Provision for employees' pension fund	112,036	92,713
Provision for end of service	140,806	120,533

19. Financial Instruments by Category

	<u>2022</u>	<u>2021</u>
	<u>U.S. \$</u>	<u>U.S. \$</u>
Contributions receivable	2,600,418	2,684,693
Accounts receivable and other current assets	95,014	192,014
Cash and bank balances	849,999	489,004
Financial liabilities at amortized cost		
Accounts payable and other accruals	270,140	126,050

20. Legal Claims

As of the financial statements date, there was legal claim raised against the Association by a former employee. The legal consultant of the Association indicated that the probable commitment on the Association is USD 1,000.

21. COVID - 19

The COVID-19 pandemic has developed rapidly in 2020, with a significant number of cases. Measures taken by various governments to contain the virus have affected economic activity. Management has taken several measures to monitor and mitigate the effects of COVID-19, such as safety and health measures for our people (such as social distancing and working from home). At this stage, the impact on the entity's activities and results has been minimal. Management will continue to follow the various government policies and advice and, in parallel, will do its utmost to continue our operations in the best and safest way possible without jeopardizing the health of CFTA's people. For the non-financial assets, CFTA has assessed the impact of the recent novel coronavirus (COVID-19) outbreak. Capital expenditure is expected to be broadly stable versus 2019. Up to the date of this report, the outbreak has not had a material impact on the performance of CFTA. However, CFTA will continue to monitor the situation closely, including the potential impacts on performance. CFTA is not facing issues with collections from Donors. Also, it is worth mentioning that CFTA performance and cash flows have not materially changed from last year.

22. Comparative Figures

Certain comparative figures have been reclassified to comply with the financial statements' presentation for the current year. Management believes that the current period presentation provides more meaningful information to the readers of the financial statements.

Annexes

***The culture and Free
Thought Association
Financial report year
2022***

Budget Code	Budget Item/Years	Budget 2022 US\$		Balance on 31/12/2022
			Total \$	
1	<u>Personnel</u>			
1.1	Salaries and Wages	1,577,716	1,626,744	(49,028)
1.3	Bonuses for employees	25,800	-	25,800
	Sub Total	1,603,516	1,626,744	(23,228)
2	<u>Operational cost</u>			
	Strategic Goal 1: To strengthen CFTA's role and sustainability as a HRB organization to facilitate community-led positive change	82,729	65,922	16,807
2.1				
2.1.1	Result 1.1: CFTA's role and organizational sustainability as a Human Rights Based organization are strengthened	76,729	60,714	16,015
2.1.2.1	Annual CFTA's event with partners and community	2,000	-	2,000
2.1.2.2	Case management, gender sensitivity and other technical skills	45,000	44,117	883
2.1.2.3	Training on humanitarian aid/nexus approach including tools to ensure Leave no one behind concept and do no harm etc.	6,000		6,000
2.1.2.4	Developing project design, implementation and closure procedure manual including all templates and matrix	10,229	10,089	140

		of Projects Cycle Management PCM for all CFTA's projects with staff training			
2.1.2.5		Ad-hoc training for staff	6,800		6,800
2.1.2.6		External consultant to follow up compliance of CFTA's skills development	2,500	2,500	-
2.1.2.7		CFTA staff retreat & emotional support	4,200	4,008	192
2.1.2		Result 1.2: CFTA's sustainability as a HRB organization is strengthened	6,000	5,208	792
2.1.2.1		Income generation		-	
2.1.2.1.1		Feasibility Study	-	-	-
2.1.2.1.2		Income generation projects	6,000	5,208	792
2.2		Strategic Goal 2: To contribute to inclusive empowerment of children, youth and women to lead the process of change within their communities	1,310,896	1,278,769	32,127
2.2.1		Result 2.1: Girls and boys (age group 6 to 16) - including people with disabilities - are engaged in the education, cultural and psychosocial interventions	247,850	242,452	5,398
2.2.1.1		Capacity building for children and adolescents (life skills, leadership and advocacy)	7,500	6,930	570
2.2.1.2		Remedial Classes & educational support to children	15,000	14,418	582
2.2.1.3		Distribution of schoolbags, stationary & uniforms	3,000	2,503	497
2.2.1.4		Science laboratory & Astronomy	2,500	2,181	319

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2.2.1.5	Computer laboratory, Apps development and IT	8,000	7,617	383
2.2.1.6	Psychosocial support for children	26,000	26,045	(45)
2.2.1.7	Human rights, awareness and educational workshops	2,000	1,902	98
2.2.1.8	Parents and care givers meetings	1,000	894	106
2.2.1.9	Theater, drama, shadow theater and drawing activities	2,000	1,613	387
2.2.1.10	Folklore, Dabkeh & music activities	40,000	40,951	(951)
2.2.1.11	Sport	5,250	5,097	153
2.2.1.12	Educational and recreational trips	5,000	4,683	317
2.2.1.13	Exhibitions & cultural events activities	15,000	14,313	687
2.2.1.14	Library, creative writing, radio and resource units	3,000	2,802	198
2.2.1.15	Photography, radio, media & social media	2,000	2,036	(36)
2.2.1.16	Arts& handcraft	12,000	11,787	213
2.2.1.17	Indoor games	3,000	2,500	500
2.2.1.18	Recreational, entertainment and other daily activities	12,400	12,029	371
2.2.1.19	Winter and summer camps	35,000	34,674	326
2.2.1.20	Ramadan activities	35,000	34,609	391
2.2.1.21	Special events & open days	13,200	12,870	330
2.2.2	Result 2.2: Youth (women and men including persons with disabilities) are empowered to be active change makers in their communities	310,474	308,611	1,863
2.2.2.1	Youth capacity building and skills support	12,526	12,340	186
2.2.2.2	Youth led initiatives	70,000	69,636	364
2.2.2.3	Arabesques, carpentry work and hand crafts	4,000	3,956	44
2.2.2.4	Volunteers' stipends, internships	160,948	161,830	(882)
2.2.2.5	Festivals special events,	3,000	2,236	764
2.2.2.6	Youth led activities: photography, theatre, music, radio, media and	33,000	32,500	500

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	social media, magazine, youth Mujawarat			
2.2.2.7	Youth led conferences, sessions, workshops	3,000	2,400	600
2.2.2.8	Youth led incubator (ICT) and other youth led economic empowerment initiatives	24,000	23,712	288
2.2.3	Result 2.3: Access to comprehensive and holistic multi-sectoral services is improved and contributed to improved health status and social well-being of women and girls	752,572	727,706	24,866
2.2.3.1	Full package of clinical services, SRHRs, Physiotherapy services interventions	200,000	203,278	(3,278)
2.2.3.2	Early detection of breast and other cancers	50,000	49,331	669
2.2.3.3	Case management, social and psychosocial interventions	53,000	52,384	616
2.2.3.4	Legal aid, court representations, counselling and other activities	48,572	46,549	2,023
2.2.3.5	Combating and prevention of GBV, women participation and women empowerment	45,000	43,504	1,496
2.2.3.6	Community awareness workshops and home visits	120,000	120,209	(209)
2.2.3.7	Women led income generation and other women led initiatives survivors	133,000	132,612	388
2.2.3.8	Skills development support for women	18,000	16,729	1,271
2.2.3.9	Distribution of dignity kits and other F&NFI	85,000	63,111	21,889
2.3	Strategic Goal 3: To contribute to the empowerment of Civil Society (CS) members including	95,823	90,717	5,105

		'Agents of Change' to address equal and quality participation of actors			
		Result 3.1 CS including CBOs, NGOs, agents of change and community leaders are enabled to address issues of inclusion and women and girls' rights	95,823	90,717	5,105
2.3.1					
2.3.1.1		Educational, knowledge & awareness rising materials production including online production	2,000	672	1,328
2.3.1.2		Community awareness, referrals and community mobilization	20,000	19,045	955
2.3.1.3		CBOs initiatives, CRECs initiatives and other materials/ financial support	13,000	12,370	630
2.3.1.4		CBOs & agent of change/ CRECs capacity building, skills, coordination and networking	3,700	2,431	1,269
2.3.1.5		Q&A session, quiz competition, round tables discussions, open sessions and other creative activities and tools	6,617	6,000	617
2.3.1.6		16 days campaigns, IWD 8 March and Breast Cancer Awareness Day, other marked campaigns	50,505	50,200	305
2.4		Strategic Goal 4: To contribute to increase awareness and endorsement of Palestinian Rights as declared in the IHRL and UN conventions locally and internationally	84,005	82,930	1,075
2.4.1		Result 4.1 - Increased awareness	37,000	36,994	6

	and endorsement of Human Rights at community level in Gaza Strip			
2.4.1.1	Production of advocacy tools (media, social media, prints, music, creative writing, other creative tools etc.	35,000	35,096	(96)
2.4.1.2	people's led awareness for advocacy (meetings, workshops, dissemination of publications	2,000	1,898	102
2.4.2	Result 4.2 - Increased awareness and endorsement of Human Rights at opinion formers and decision-makers level in opt and internationally	47,005	45,936	1,069
2.4.2.1	Round table meetings, debate sessions, study days and Q&A sessions	3,000	2,919	81
2.4.2.2	Fact-sheets, position papers, policy papers etc.	25,000	24,214	786
2.4.2.3	Media and social media, Radio programs and spots and other creative activities for advocacy	8,500	8,503	(3)
2.4.2.4	Exhibitions, conferences and events for advocacy	10,505	10,300	205
	Sub Total	1,573,453	1,518,339	55,114
3	Emergency & immediate relief	180,000	178,781	1,219
	Sub Total	180,000	178,781	1,219
4	Monitoring, Evaluation, Accountability and Learning activities	6,000	6,942	(942)
	Sub Total	6,000	6,942	(942)
5	Assets			
5.1	Construction			
5.1.1	Maintenance and rehabilitation	80,000	58,487	21,513
5.1.2	Solar Panels	-	-	-
5.1.3	Accessibility cost	4,000	2,733	1,267
5.2	Equipment	-		
5.2.1	Furniture	1,500	692	808

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5.2.2	Equipment and tools	-	-	-
5.2.2.1	Computers & printers	7,000	6,686	314
5.2.2.2	Medical sets	7,200	6,980	220
5.2.2.3	Electrical sets & other equipment's	7,500	7,374	126
	Sub Total	107,200	82,952	24,248
6	<u>3. Administrative cost</u>			
6.1	Transportation	63,000	63,919	(919)
6.2	Stationary	21,000	21,518	(518)
6.3	Advertisements,	1,000	1,200	(200)
6.4	Refreshment & hospitalities	7,000	6,981	19
6.5	Maintenance	20,500	21,331	(831)
6.6	Spare parts	500	-	500
6.7	Communications, internet fees & internet hosting	21,000	21,063	(63)
6.8	Utilities	13,000	12,167	833
6.9	Fuel for generators	11,000	10,005	995
6.10	Car expenses		-	-
6.10.1	Insurance & registration	3,000	3,150	(150)
6.10.2	Repair & Maintenance	2,000	2,200	(200)
6.10.3	Fuel	14,000	14,660	(660)
6.11	Safety and insurances for building	2,000	2,100	(100)
6.12	Translation	-	-	-
6.13	Miscellaneous expenses	110,000	110,439	(439)
6.14	Legal, auditing and other fees	5,000	3,350	1,650
	Sub Total	294,000	294,082	(82)
	Total	3,764,169	3,707,840	56,328

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Culture and Free Thought Association (CFTA)
Disposition of grants year 2022
Amounts are expressed in USD

Donor	Beginning balance	Grants Received during the year	Fund available for the year 2021	Expenses during the year	Fixed assets	Currency (gains) losses	Adjustments	Total released from restriction	Ending balance 2022
Swiss Development Cooperation - SDC	75,331	0	75,331					0	75,331
Mennonite Central Committee (MCC)- children leadership	13,016	33,250	46,266	35,153				35,153	11,113
Global fund for women_(GFW)	0	10,000	10,000	-				0	10,000
MEDICO International - Breast cancer	5,777	16,030	21,807	23,543		(1,736)		21,807	0
MEDICO International - Qaa al-egrain project	0	21,278	21,278	1,027		556		1,583	19,695
UNDP-SAWASYA	(3,155)	79,310	76,155	79,162		(6)	(3,001)	76,155	0
CCP -Breast Cancer	(56,022)	81,203	25,181	24,506		675		25,181	0
CCP-SRRD	(14,074)	24,162	10,088	3,109	6,980			10,089	(1)
CCP -Nowwar centre	0	30,000	30,000	30,000				30,000	0
French Agency for Development - AFD - Children and youth Phase III	(59,181)	911,189	852,008	633,614	2,345			635,959	216,049
Committee Catholique -CCFD-Emergency project	56,875	-	56,875	2,800	55,796	1,721-		56,875	0
Committee Catholique -CCFD-School project	28,774		28,774	26,104	2,691	21-		28,774	0

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Committee Catholique -CCFD-CDCS project	0	-	0	20,228			20,228	(20,228)
Committee Catholique -CCFD-CFTA_Staff retreat	0	34,382	34,382				0	34,382
Christian Aid - CA - SCLR & Response to 2021 war	33,697		33,697	33,656	41		33,697	(0)
Christian Aid - CA - Covid-19 response	2,725		2,725	2,746	-21		2,725	0
Christian Aid - CA - Summer camp	0	15,980	15,980	16,531	(551)		15,980	0
Christian Aid - CA - Core project	0	118,113	118,113	114,579	3,593	60-	118,113	0
Christian Aid - CA - Safe space	0	11,745	11,745				0	11,745
GIZ - Monitoring and evaluation project	(26,357)	194,043	167,686	119,525			119,525	48,162
GIZ - Youth support	21,127	-	21,127	-			0	21,127
CCP_UNWOMEN	0	138,561	138,561	124,710			124,710	13,852
Rawa	20,327	25,020	45,347	22,900			22,900	22,447
Medecins Du Monde France - MDM-FRIENDS	50,476	0	50,476	32,054	490		32,544	17,932
Medecins Du Monde France - MDM	(17,611)	96,696	79,085	78,396	838	149-	79,085	(0)
Jerrahi of Amerika – Emergency	16,286	84,965	101,251	101,251			101,251	0
Oxfam-Power to choose	0	56,803	56,803	43,500	381		43,881	12,923
Oxfam-Conflict & fragility	(3,142)		(3,142)	-			0	(3,142)
Oxfam-Masarouna project	(66,290)	118,403	52,114	89,268	1,396	7,252	97,915	(45,802)
Oxfam-Women peace	28,039	26,514	54,553	85,430	416		85,847	(31,294)

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UNFPA	(1,735)	291,898	290,164	291,572		1,409-	290,163	0
Medical Aid for Palestinians – MAP-Phase III	30,870	72,000	102,870	165,865	282		166,147	(63,277)
Medical Aid for Palestinians – SRHR	(550)	79,400	78,850	109,270	838		110,108	(31,258)
Medical Aid for Palestinians – Burn	(13,953)	100,030	86,077	116,077			116,077	(30,000)
Roza Luxemburg- Towards youth development	0	33,644	33,644	32,911		551	33,462	182
CAFOD-Cultural center	66,000		66,000	65,737	263		66,000	0
CAFOD-Respond to Covid 19	9,338		9,338	9,244		94	9,338	(0)
HEKS/EPER - Youth empowerment project-ISRAR	(717)	77,066	76,349	85,444	2,500		87,944	(11,595)
HEKS/SWISS project	(27,745)	27,220	(525)	-		(525)	(525)	(0)
International Development and Relief Foundation – IDRF New	26,301	72,237	98,538	92,758	483	5,297	98,537	0
HI	(4,547)	3,901	(646)	-		646-	3,091	0
Actionaid	3,437		3,437				3,438	(0)
Alianza por la Solidaridad-ApS- Providing safe services to GBV-New	(68,847)	40,635	(28,212)	77,327			77,327	(105,538)
Alianza por la Solidaridad-ApS-SOLHUM	(44,047)	111,540	67,493	75,363		7,870-	67,493	0
Alianza por la Solidaridad-ApS-Fighting GBV	17,718		17,718	17,722		4-	17,718	0
Alianza por la Solidaridad-ApS- AACID	0	117,913	117,913	163,951	541		164,492	(46,579)
Alianza por la Solidaridad-ApS-SIDA	0	221,891	221,891	194,747			194,747	27,144
Alianza por la Solidaridad-ApS- AECID	0	86,676	86,676	45,609			45,609	41,067

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Warchild	(11,300)	77,656	66,356	70,581	3,265		73,846	(7,490)	
Arab initiative	16,158	-	16,158	27,619			27,619	(11,460)	
WAC-I	0		0	1,766	(1,766)		0	0	
WAC-II	(38,361)	91,791	53,431	59,410	475	1,766	61,651	(8,221)	
Grand total	64,641	3,633,146	3,697,787	3,446,764	80,308	3,012	3,528	3,530,520	167,267