



**WISSAM S. SAMAHA**  
*Audit - Tax & Consulting Services*  
*Certified Public Accountant - Member of LACPA*

## **Union For Human Dignity**

**Non-Profit Organization**

Fiscal Number: 3702055

A.D.: 2057 dated on 12/11/2019 A.D. modification: 2346 dated on 24/12/2019

**Audit Report and statement of activities**

**From January 1<sup>st</sup> 2022 until December 31<sup>st</sup> 2022**

---

**Table of content**  
**Page**

---

<b>AUDIT REPORT .....</b>	<b>1</b>
<b>STATEMENT OF FINANCIAL ACTIVITIES .....</b>	<b>2</b>
<b>NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES .....</b>	<b>4</b>
<b>SPEND TRACKER .....</b>	<b>9</b>

# AUDIT REPORT

## To the Administrative Board of Union for Human Dignity

We have audited the accompanying statement of financial activities of **Union for Human Dignity**, which comprises the statement of financial activities for period ended 31<sup>st</sup> December 2022 and a summary of significant accounting policies and other explanatory notes.

### Delegation's responsibility of the statement of financial activities

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

### Auditor's responsibility

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

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


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

### Opinion

In our opinion, the statement of financial activities present fairly, in all material respects, the financial activities of **Union for Human Dignity** for the period ended 31<sup>st</sup> December 2022 in accordance with International Financial Reporting Standards.

Beirut, 20<sup>th</sup> February 2023

The Auditor

Wissam S. Samaha  
Certified Public Accountant  


---

Wissam Samaha

## **STATEMENT OF FINANCIAL ACTIVITIES**

## Union for Human Dignity

Audit report ended 31 December 2022

Cash available at the beginning of the year	Note	2022 (in USD)	2022 (in LBP)	2022 (in EURO)
<b>Cash available at the beginning of the year</b>		<b>5,852.73</b>	<b>(2,955,005.00)</b>	
<b>Incoming resources current year</b>	<b>1</b>	105,518	380,333,500	7,000
<b>Total cash available</b>		<b>111,371</b>	<b>377,378,495</b>	<b>7,000</b>

### Less: Outgoing resources

Power Back up System - RCMG	2	(5,846)		
<b>Fixed assets</b>		<b>(5,846)</b>	-	-
<b>Administrative expenses and running Costs:</b>				
Social worker	3	-	(78,500,000)	
Consultants	4	(9,500)		
Activities	5	(40,628)	(9,485,000)	
Space Rent and Common Charges	6	-	-	-
Fuel Expenses	7	(12,394)	-	-
Bank Charges & OMT Chrages	8	(920)	(341,076)	
Accounting & Audit fees	9	(1,500)	-	-
		<b>(64,941)</b>	<b>(9,826,076)</b>	-
Salaries and social security charges	10	<b>(32,196)</b>	-	-
Administrative Cost as per agreement	11	(4,963)	-	-
<b>Total outgoing resources</b>		<b>(107,946)</b>	<b>(88,326,076)</b>	-

<b>Surplus in cash at the end of the period</b>	<b>12</b>	<b>3,425</b>	<b>289,052,419</b>	<b>7,000</b>
---	-----------	--------------	--------------------	--------------

The accompanying notes form an integral part of the statement of financial activities and should be read in conjunction with it.

The incoming & outgoing resources are registered in the same currency as received and paid, without using any exchange rates.

## **NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES**

## Implementer's profile

Union for Human Dignity also Known as "QARAMA" is a non-profit, non-governmental organization founded on the belief that every child, young individual and human being in the making is inherently entitled to receive the love, support, inspiration and motivation needed to thrive and grow into a change maker of the future.

Their mission is to implement international human rights standards to promote civil society, reinforce the rule of law, and most importantly, combat all forms of injustice.

Qarama was established on 12/11/2019 and approved under A.D.: 2057 from the Lebanese Ministry of Interior and A.D. modification: 2346 dated on 24/12/2019 with a Fiscal Number: 3702055 from the Ministry of Finance.

## Main accounting principles

The financial statements and accompanying notes are prepared in accordance with International Financial Reporting Standards (IFRS) and presented in Lebanese Pound (LBP).

### a) Cost convention

The financial statements have been prepared under the historical cost convention according to the IFRS.

### b) Revenue recognition

Incoming resources are recognized and credited to income in the period in which they are receivable and expenses are recognized in the same period as the related revenue received when the cash is expended by the foundation

### c) Foreign currencies

Expenses are expressed in USD when they are denominated in USD, and in LBP when they are denominated in LBP.

### d) Consistency

In order for users to be able to compare the performance of the foundation for the continuous project that extend for more than one year, consistent accounting policies and procedures are applied by the foundation from one period to another.

# Union for Human Dignity

Audit report ended 31 December 2022

## Notes to the Statement of Financial activities

### 1. Incoming resources

The incoming resources received in the amount of **USD 105,518.0** & **LBP 380,333,500.0** are representing:

Description		31-Dec-22	
Funder	Total amount received (in USD)	Total amount received (in LBP)	Total amount received (in EURO)
Mr. Wassim	\$ 50,000.00		
Himaya	\$ 35,359.32		
Mr. Joe Maalouf	\$ 16,190.63	LBP 111,873,000	
Mr. Joe Mansour Eid	\$ 968.31		
Scoop Production SAL	\$ 3,000.00	LBP 3,100,000	
AHM		LBP 265,360,500	
Advance pn project slovakian contribution (peer to peer project)			EUR 7,000
<b>Total</b>	<b>105,518</b>	<b>380,333,500</b>	<b>7,000</b>

### 2. Fixed Assets

The balance of the fixed assets is detailed as follows:

Description (in USD)	31-Dec-22
Power Back up System - RCMG	5,846
<b>Total</b>	<b>5,846</b>



## Union for Human Dignity

Audit report ended 31 Dcember 2022

### 3. Social Worker

The balance of the Social Worker is detailed as follows:

Description (inLBP)		31-Dec-22
Name	Consultancy Type	Amount
Sarah Younes	Social Worker	32,500,000
Mohamad El Chamaa	Social Worker	41,000,000
Marwa Abdel Mouin Saad	Social Worker	5,000,000
Total		78,500,000

### 4. Consultants

The consultancy fees for the period ended 31<sup>st</sup> December 2022 are detailed as follows:

Description (in USD)		31-Dec-22
Name	Consultancy Type	Amount
Makram Al Khoury	Consultancy Fees	3,000
Diana Kazzaz	Consultancy Fees	2,000
Thea El Khoury	Consultancy Fees	4,500
Total		9,500

## Union for Human Dignity

Audit report ended 31 December 2022

### 5. Activities

Activities Description <i>(in USD)</i>	31/12/2022 <i>(in USD)</i>	31/12/2022 <i>(in LBP)</i>
A TECH MIDDLE EAST INV#29/2022 & 28/2022	20,800.00	
LE BROC CHABTINE INV#100	1,200.00	
LE BROC CHABTINE INV#115 (Accomodation for cheese trainers)	3,200.00	
TRAINING FEES	1,350.00	
TRANSPORTATION	1,383.00	
MILK PURCHASE	288.00	
PHOTOGRAPHY SERVICES FOR AWEE PROJECT	500.00	
VIDEAGRAPHY SERVICES UNDER AWEE PROJECT	450.00	
PSYCHOTHERAPY SESSIONS UNDER AWEE PROJECT	700.00	
CHIKEN PRICE OMT # 2772	505.00	
AQUAPONIC SYSTEM 215 USD OMT RECU # 1752-3575-4168	215.00	
TRAINING TOOLS OMT # 1071 & OMT #9037	264.00	
AIRLINE TICKETS	1,780.00	
TUPPERWARE & TOOLS (AL King inv)	-	3,761,000.00
VIKING FOR CHEESE MAKING & Faddoul Supermarket + Charcutier Aoun (2,724,000 Lbp)	-	2,724,000.00
LABOUR AWEE PROJECT OMT # 2553 (05/08/2022) & OMT # 5271	340.00	
LABOUR AWEE PROJECT OMT # 0936 (27/08/2022)	-	3,000,000.00
KAAS BY ESTHER INVOICE #2022090 CHEESE WORKSHOP CONSUMABLES & MACHINES	3,093	
KAAS BY ESTHER INVOICE #KADOVA 01 (1Kg Cheese Mold)	3,510	
TRANSLATION OF TRAINING SESSIONS & MATERIALS INV # 4592 GLOBAL ADVISORS LEBANON	1,050	
<b>Total</b>	<b>40,628</b>	<b>9,485,000</b>

### 6. Space rental and Common charges

The balance is zero, as there is no rental contract, since the association occupies the property No. 470 Bsalim area for free.

### 7. Fuel Expenses

The balance of this caption in the amount of **USD 12,394.0** is representing the cost of fuel from IPT invoices

### 8. Bank Charges & OMT Charges

The balance of this caption in the amount of **USD 920.0 & LBP 341,076.0** is representing the cost of bank transfer and charges related to activities expenses payment and bank deposit, as well as the OMT charges of the outgoing transfers.

## Union for Human Dignity

Audit report ended 31 December 2022

### 9. Accounting fees

The balance of this caption is detailed as follows:

Description (in USD)	31-Dec-22
Audit and Tax advisor : Wissam Samaha for auditing	500
Audit and Tax advisor : GRANT THORNTON	1,000
Total	<b>1,500</b>

### 10. Salaries and social security charges

Description (in USD)	31-Dec-22
Basic salary & Transport on Salary	32,196
Total	<b>32,196</b>

### 11. Administrative Cost as per agreement

The administrative cost of QARAMA in managing the AWEE project as agreed with the donor amounting 4,963.00 USD.

### 12. Surplus in cash at the end of the period

The surplus in cash as at 31<sup>st</sup> December 2022, amounting **USD 3,425.00 & LBP 289,053,000 & 7000.00 Euros** represents the balance available in cash & at the bank in order to be allocated in 2022.

## SPEND TRACKER FOR 2022

The total spent for 2022 is detailed hereunder:

Description	Amount (in USD)	%	Amount (in LBP)	%
Consultants	9,500	8.8%	-	0.0%
Social Worker	-	0.0%	78,500,000	88.9%
Activities	40,628	37.6%	9,485,000	10.7%
Fuel Expenses	12,394	11.5%	-	0.0%
Bank Charges & OMT Chrages	920	0.9%	341,076	0.4%
Accounting & Audit fees	1,500	1.4%	-	0.0%
Salaries	32,196	29.8%	-	0.0%
Power Back up System - RCMG	5,846	5.4%	-	0.0%
Administrative Cost as per agreement	4,963	4.6%	-	0.0%
<b>Total</b>	<b>107,946</b>	<b>100%</b>	<b>88,326,076</b>	<b>100%</b>

The below graph represent the total spent until 31<sup>st</sup> December 2022:

# Union for Human Dignity

Audit report ended 31 December 2022

