

CENTRE LIBANAIS DES DROITS  
HUMAINS (CLDH)

FINANCIAL STATEMENTS  
31 DECEMBER 2024

## **CENTRE LIBANAIS DES DROITS HUMAINS (CLDH)**

- 1) Independent Auditor's report;
- 2) Statement of financial position as at 31 December 2024;
- 3) Statement of income and expenses for the year ended 31 December 2024;
- 4) Statement of cash flows for the year ended 31 December 2024;
- 5) Notes to the financial statements for the year ended 31 December 2024.

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## INDEPENDENT AUDITOR'S REPORT

To the Association Board  
Centre Libanais des Droits Humains (CLDH)  
Beirut, Lebanon.

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Centre Libanais des Droits Humains (CLDH) (the Association), which comprise the statement of financial position as at 31 December 2024 and the statement of income and expenses, statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31 December 2024, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

#### 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 Association in accordance with International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)* together with the ethical requirements that are relevant to our audit of the financial statements in Lebanon, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of matter

Without modifying our opinion, we draw attention to note 2-a to the financial statements which describes the economic and financial environment of Lebanon in which the Association is operating.

## **INDEPENDENT AUDITOR'S REPORT (continued)**

To the Association Board  
Centre Libanais des Droits Humains (CLDH)

### **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 IFRSs, 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 the Association'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 the Association, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the 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 skepticism 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



**INDEPENDENT AUDITOR'S REPORT (continued)**

To the Association Board  
Centre Libanais des Droits Humains (CLDH)

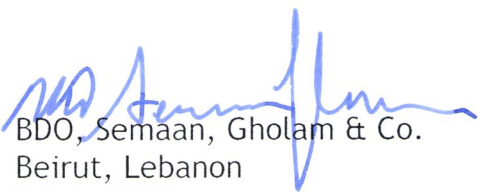
**Auditor's responsibilities for the audit of the financial statements (continued)**

- 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 Association'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 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 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, 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 communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



BDO, Semaan, Gholam & Co.  
Beirut, Lebanon  
2 July 2025

## CENTRE LIBANAIS DES DROITS HUMAINS (CLDH)

## STATEMENT OF FINANCIAL POSITION

At 31 December 2024

	<u>Note</u>	<u>31.12.2024</u> USD.	<u>31.12.2023</u> USD.
<b>ASSETS</b>			
<u>NON-CURRENT ASSETS</u>			
Intangibles	3	8,126	8,231
Property and equipment	4	29,299	14,619
Total non-current assets		37,425	22,850
<u>CURRENT ASSETS</u>			
Accounts receivable	5	50,513	30,509
Cash and banks	6	448,299	385,564
Total current assets		498,812	416,073
TOTAL ASSETS		536,237	438,923
<b>EQUITY AND LIABILITIES</b>			
<u>EQUITY</u>			
Accumulated excess		361,488	337,035
Excess of revenue over expenses for the year		69,883	24,453
Total equity		431,371	361,488
<u>CURRENT LIABILITIES</u>			
Accounts payable	7	104,866	77,435
TOTAL EQUITY AND LIABILITIES		536,237	438,923

The accompanying notes from 1 to 13 form an integral part of these financial statements.

## CENTRE LIBANAIS DES DROITS HUMAINS (CLDH)

## STATEMENT OF INCOME AND EXPENSES

For the year ended 31 December 2024

	<u>Note</u>	<u>2024</u> USD.	<u>2023</u> USD.
<b>REVENUE</b>			
Donations and grants received	8	2,059,861	1,563,715
Interest and similar income		39	65
Net difference of exchange	9	-	11,427
Total revenue		<u>2,059,900</u>	<u>1,575,207</u>
<b>EXPENSES</b>			
Subgrants	10	182,486	59,455
General expenses	11	1,143,527	1,006,193
Staff expenses	12	639,152	472,724
Taxes		2,917	649
Depreciation and amortization	3 - 4	5,091	2,410
Provision for expected credit losses	6	11,073	4,695
Interest and similar charges		4,715	4,628
Net difference of exchange	9	1,056	-
Total expenses		<u>1,990,017</u>	<u>1,550,754</u>
Excess of revenue over expenses for the year		<u>69,883</u>	<u>24,453</u>

The accompanying notes from 1 to 13 form an integral part of these financial statements.

## CENTRE LIBANAIS DES DROITS HUMAINS (CLDH)

## STATEMENT OF CASH FLOWS

For the year ended 31 December 2024

	<u>Note</u>	<u>2024</u> USD.	<u>2023</u> USD.
<u>OPERATING ACTIVITIES</u>			
Excess for the year		69,883	24,453
Adjustments:			
- Provision for expected credit losses		11,073	4,695
- Depreciation and amortization		5,091	2,410
(Increase) in accounts receivable		(20,004)	(24,783)
Increase in accounts payable		27,431	45,103
Cash from operating activities		<u>93,474</u>	<u>51,878</u>
<u>INVESTING ACTIVITIES</u>			
Acquisition of property and equipment		(18,001)	(12,289)
Acquisition of intangibles		(1,665)	(8,769)
Cash (used in) investing activities		<u>(19,666)</u>	<u>(21,058)</u>
<u>INCREASE IN CASH AND CASH EQUIVALENTS</u>		73,808	30,820
<u>CASH AND CASH EQUIVALENTS</u>	13		
- at beginning of year		424,402	393,582
- at end of year		<u>498,210</u>	<u>424,402</u>

The accompanying notes from 1 to 13 form an integral part of these financial statements.



## 1- THE ASSOCIATION

Centre Libanais des Droits Humains (CLDH) is a non-for-profit organization established in 2007 and registered with the Ministry of Interior under Number 23220 by virtue of the Associations Law stated under legislative decree No.14953.

These financial statements comprise the accounts of Nassim Association, together, a non-for-profit organization established in 2015 and registered with the Ministry of Interior under Number 1090 by virtue of the Association Law stated under legislative decree No.3119464.

The Association activities are funded by the membership fees, governmental and institutions grants and private donations. Its main objectives are to protect human rights, fight against enforced disappearances, arbitrary detention, impunity and helping victims of torture.

## 2- BASIS FOR PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION

### 2-a- Lebanon economic and financial environment

Since October 2019, Lebanon has been grappling with an unprecedented and prolonged financial and economic crisis. The crisis was triggered by a combination of structural economic weaknesses, unsustainable fiscal policies, and a loss of confidence in the banking sector. Widespread protests erupted across the country, driven by public frustration over corruption, mismanagement, and deteriorating living conditions.

In early 2020, the Lebanese Government announced a historic default on its foreign currency-denominated Eurobonds, ceasing all debt payments. This default resulted in further downgrades of Lebanon's credit rating, as well as that of local banks, by international rating agencies. The financial sector faced mounting liquidity shortages, triggering severe restrictions on foreign currencies withdrawals and capital transfers. These measures led to the emergence of multiple exchange rates, exacerbating economic instability.

Throughout 2021 and 2022, the economic situation remained dire. The country witnessed triple-digit inflation, significantly eroding purchasing power and driving large segments of the population into poverty. The Lebanese Lira experienced continued depreciation.

In May 2021, the Central Bank of Lebanon ("BDL") introduced the Sayrafa platform, a regulated foreign exchange mechanism aimed at stabilizing the exchange rate and facilitating US dollar transactions. Initially set at LBP.12,000 per USD, the Sayrafa rate steadily increased, reaching LBP.85,500 by 30 June 2023, reflecting the continued pressure on the currency.

On 1 February 2023, BDL officially revised Lebanon's long-standing fixed exchange rate, replacing the LBP.1,507.5 per USD peg with a new official rate of LBP.15,000 per USD. However, the market exchange rate remained significantly higher, perpetuating economic uncertainty and fueling inflationary pressures.

In August 2023, the Sayrafa platform was discontinued, and BDL introduced a new benchmark exchange rate, commonly referred to as the "BDL rate." By 31 December 2023, this rate had depreciated further to LBP.89,500 per USD, underscoring the persistent currency instability.

## 2- BASIS FOR PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

### 2-a- Lebanon economic and financial environment (continued)

In late 2023, the outbreak of regional conflicts disrupted this fragile stability. The escalation of geopolitical tensions had severe economic repercussions, reversing earlier gains and pushing Lebanon back into recession. By 2024, the situation deteriorated further, with the regional conflict inflicting billions of dollars in physical damage and economic losses. The compounded effects of political uncertainty, infrastructure destruction, and declining investor confidence further undermined Lebanon's economic recovery prospects.

As Lebanon continues to navigate these challenges, the path to sustainable economic stabilization remains uncertain, contingent on comprehensive structural reforms, external financial assistance, and a resolution to the ongoing regional turmoil.

### 2-b- Basis for preparation

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

These financial statements have been prepared in accordance with International Financial Reporting Standards, International Accounting Standards and Interpretations (collectively IFRSs) issued by the International Accounting Standards Board (IASB).

The financial statements have been prepared under the historical cost convention, unless otherwise stated.

The financial statements are presented in US Dollar.

### 2-c- Changes in accounting policies

#### *a) New standards, interpretations and amendments adopted from 1 January 2024*

The following amendments are effective for the period beginning 1 January 2024:

- *Supplier Finance Arrangements* (Amendments to IAS 7 *Statement of Cash Flows* & IFRS 7 *Financial Instruments: Disclosures*);
- *Lease Liability in a Sale and Leaseback* (Amendments to IFRS 16 *Leases*);
- *Classification of Liabilities as Current or Non-Current* (Amendments to IAS 1 *Presentation of Financial Statements*); and
- *Non-Current Liabilities with Covenants* (Amendments to IAS 1 *Presentation of Financial Statements*).

## 2- BASIS FOR PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)

### 2-c- Changes in accounting policies (continued)

#### *b) New standards, interpretations and amendments not yet effective*

The following amendments are effective for the annual reporting period beginning 1 January 2025:

- *Lack of Exchangeability* (Amendments to IAS 21 *The Effects of Changes in Foreign Exchange Rates*).

The following amendments are effective for the annual reporting period beginning 1 January 2026:

- *Classification and Measurement of Financial Instruments* (Amendments to IFRS 9 *Financial Instruments* and IFRS 7 *Financial Instruments: Disclosures*); and
- *Contracts Referencing Nature-dependent Electricity* (Amendments to IFRS 9 *Financial Instruments* and IFRS 7 *Financial Instruments: Disclosures*).

Management does not expect that the adoption of the above will have a material impact on the financial statements of the Company.

### 2-d- Material accounting policy information

#### **Foreign currency translation**

Transactions in currencies other than US Dollar are recorded into US Dollar at the prevailing rates of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in currencies other than US Dollar are translated into US Dollar at the official rate of exchange prevailing at the date of the financial position. The resulting difference is accounted for in the statement of income and expenses.

#### **Intangibles**

Intangibles are stated at cost less amortization thereon calculated at the rate of 20%.

#### **Property and equipment**

The cost of property and equipment is their purchase cost together with any incidental expenses of acquisition. Depreciation is calculated so as to write off the cost of these assets, on a straight-line basis over the expected useful lives of the assets concerned, at the following annual rates:

	<u>%</u>	<u>Year</u>
Computer equipment	20	5
Office equipment	8	12.5
General installations	8	12.5
Furniture	8	12.5

## **2- BASIS FOR PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION (continued)**

### **2-d- Material accounting policy information (continued)**

#### **Property and equipment (continued)**

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets are written down of their recoverable amount.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the item) is included in the income statement in the year the item is derecognized.

#### **Accounts payables and accruals**

Liabilities are recognized for amounts to be paid in the future for goods or services received, whether billed by the supplier or not.

#### **Donations**

Donations received are recognized in the statement of income upon reception.

#### **Cash and cash equivalents**

Cash and cash equivalents consist of cash on hand and balances with banks, and highly liquid investments with insignificant risk of changes in value and original maturities of three months or less at the date of acquisition.

#### **Use of estimates**

Management bases its estimates on historical experience and various other assumptions that are believed to be reasonable under the circumstances, the results of which form the basis for making judgments about the reported carrying values of assets and liabilities and the reported amounts of revenues and expenses that may not be readily apparent from other sources. Actual results may differ from the estimates under different assumptions and conditions.

**3- INTANGIBLES**

The movement of intangible accounts and related amortization for the year 2024, is summarized as follows:

	Balance at <u>1.1.2024</u> USD.	<u>Additions</u> USD.	Balance at <u>31.12.2024</u> USD.
<u>COST</u>			
Software	10,989	1,665	12,654
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<u>AMORTIZATION</u>			
Software	2,758	1,770	4,528
	<hr/>	<hr/>	<hr/>
	<u>Net book value as at 31.12.2024</u>		8,126
	<u>Net book value as at 31.12.2023</u>		8,231
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**4- PROPERTY AND EQUIPMENT**

The movement of property and equipment accounts and related depreciation, for the year 2024, is summarized as follows:

	Balance at <u>1.1.2024</u> USD.	<u>Additions</u> USD.	Balance at <u>31.12.2024</u> USD.
<u>COST</u>			
Computer equipment	28,815	10,869	39,684
Office equipment	24,727	4,333	29,060
General installations	4,263	-	4,263
Furniture	11,633	2,799	14,432
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	69,438	18,001	87,439
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<u>DEPRECIATION</u>			
Computer equipment	25,214	1,293	26,507
Office equipment	20,581	720	21,301
General installations	476	341	817
Furniture	8,548	967	9,515
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	54,819	3,321	58,140
	<hr/>	<hr/>	<hr/>
	<u>Net book value at 31.12.2024</u>		29,299
	<u>Net book value at 31.12.2023</u>		14,619
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**5- ACCOUNTS RECEIVABLE**

	<u>31.12.2024</u>	<u>31.12.2023</u>
	USD.	USD.
Due from staff	10,633	10,782
Advances on legal fees	20,617	6,810
Prepayments	14,700	7,200
Other debtors	4,563	5,717
	<u>50,513</u>	<u>30,509</u>

**Advances on legal fees**

Advances paid to lawyers in charge of paying legal fees on behalf of beneficiaries for the year 2024.

**Prepayments**

Rent expenses paid in 2024 related to 2025.

**6- CASH AND BANKS**

	<u>31.12.2024</u>	<u>31.12.2023</u>
	USD.	USD.
Cash	70,822	61,279
Deposits with banks	377,477	324,285
	<u>448,299</u>	<u>385,564</u>

**Deposits with banks**

	<u>31.12.2024</u>	<u>31.12.2023</u>
	USD.	USD.
Deposits with banks	427,388	363,123
<u>Less/-</u> Provision for expected credit losses	(49,911)	(38,838)
	<u>377,477</u>	<u>324,285</u>

**Provision for expected credit losses**

	<u>2024</u>	<u>2023</u>
	USD.	USD.
Balance at 1 January	38,838	34,143
<u>Add/-</u> Provision for expected credit losses	11,073	4,695
	<u>49,911</u>	<u>38,838</u>

**7- ACCOUNTS PAYABLE**

	<u>31.12.2024</u>	<u>31.12.2023</u>
	USD.	USD.
Due to employees	3,239	2,815
Social security contributions	9,030	1,156
Taxes	30,931	12,196
Audit fees	3,975	10,805
Accrued expenses	2,055	13,054
Due to subgrantees	52,326	27,973
Others	3,310	9,436
	<u>104,866</u>	<u>77,435</u>

**Due to subgrantees**

Balance of unused subgrants kept in bank by the Association on behalf of the subgrantees in conformity with the project agreements signed between the Association and the mentioned subgrantees, initially funded by the donor Hivos Foundation in conformity with the grant contract reference HUB Mena Lebanon 00.0158/092 (Note 10).



## CENTRE LIBANAIS DES DROITS HUMAINS (CLDH)

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

## 8- DONATIONS AND GRANTS RECEIVED

	<u>2024</u>	<u>2023</u>
	USD.	USD.
HIVOS FOUNDATION - HIVOS	287,286	266,166
Danish Refugee Council (DRC-ECHO)	216,580	-
The Norwegian Refugee Council	192,666	134,983
Danish Refugee Council (DRC - SDC)	134,408	20,064
THE SIGRID RAUSING TRUST	132,007	162,725
United Nations Democracy Fund (UNDEF)	130,359	66,213
Agence Française de Développement - Forum Réfugiés	102,605	71,526
Le Réseau Euro-Méditerranéen des Droits Humains- EuroMed Rights	95,095	9,950
The Norwegian Ministry of Foreign Affairs (MFA)	91,524	183,512
OXFAM GAC 2022 - 2024 (GAC 3)	74,506	77,484
United Nations Development Programme (UNDP)	58,950	-
Embassy of the Federal Republic of Germany Beirut	54,680	80,345
International Organization for Migration (IOM-PX. 0456)	53,248	38,595
International Organization for Migration (IOM-PX.0557)	50,000	-
International Refugee Assistance Project (IRAP)	50,000	-
The Center for Victims of Torture	41,250	-
Le Ministère de l'Europe et des Affaires Etrangères	41,037	-
Save the Children International	37,852	67,304
The Freedom Fund (FF)	34,971	-
The World Organisation Against Torture (WOAT)	32,549	-
Amna Refugee Healing Network	29,508	-
Hivos Foundation- Bessy Ferrera Fund	25,000	-
Transparency International e. V.	25,000	-
POSITIVE VIBES TRUST (PV)	16,125	40,029
Geneva Centre for Security Sector Governance (DCAF)	16,000	-
L'Ordre des Avocats de Lyon	10,300	-
OXFAM GB 2024	9,210	-
American Bar Association Libya	5,100	-
The International Committee of the Red Cross - Lebanon	3,300	4,180
CINOP B.V.	1,436	-
Open Society Foundations	-	150,000
OXFAM GB (DANIDA IV)	-	103,274
International Organization for Migration	-	86,735
Other	7,309	630
	<u>2,059,861</u>	<u>1,563,715</u>

**9- NET DIFFERENCE OF EXCHANGE**

	<u>2024</u>	<u>2023</u>
	USD.	USD.
Positive difference of exchange	548	74,668
Negative difference of exchange	(1,604)	(63,241)
	<u>(1,056)</u>	<u>11,427</u>

**10- SUBGRANTS**

	<u>2024</u>	<u>2023</u>
	USD.	USD.
HIVOS Foundation - HIVOS	109,968	59,455
CEDAR- Centre for Legal Studies	66,404	-
Others	6,114	-
	<u>182,486</u>	<u>59,455</u>

**HIVOS Foundation - HIVOS**

The Association signed a grant contract reference "HUB Mena Lebanon 00.0158/092" with HIVOS Foundation dated 1 August 2022, upon which the Association acts as a host organization responsible for sub-granting to local organizations a total amount of EUR.120,000 out of which an amount of USD. 116,757 was regranted in total.

On 5 December 2024 an amendment to the original grant contract was signed between the above-mentioned parties, upon which the project period was extended from 31 December 2023 to 31 October 2025 with a total of EUR. 105,000 (c/v USD. 105,334) out of which an amount of USD.52,666 was regranted during 2024.

	<u>2024</u>	<u>2023</u>
	USD.	USD.
One More Cup - civil company	7,545	7,500
Act4Impact - initiative	7,498	7,498
Haven Youth Group - initiative	6,738	7,370
Lebanese Drag Collection (LDC) - initiative	6,911	7,490
MENA Organization for services, Advocacy, Integration and Capacity building (MOSAIC) civil company - MOSAIC Youth Program	6,960	7,492
North Group - initiative	15,063	7,472
Recover - initiative	13,630	7,161
She Can - initiative	15,327	7,472
Laqom X Haykal	14,894	-
Nakoon - initiative	7,905	-
Queer Light Collective (QLC) - initiative	7,497	-
	<u>109,968</u>	<u>59,455</u>

**10- SUBGRANTS (continued)****CEDAR- Centre for Legal Studies USD.66,404**

In accordance with the terms and based on the agreed budget of the addendum to the grant agreement reference "Addendum number 1 to agreement between the Norwegian Ministry Of Foreign Affairs and Lebanese Center For Human Rights concerning supporting victims of torture LBN-22/0001, Supporting Victims of Torture" dated 16 October 2024, the Association signed a Memorandum of Understanding (MOU) on 18 December 2024 with CEDAR- Center for Legal Studies a civil, non-profit, non-partisan organization, in order to help and assist CEDAR in the implementation of the project "Quality and sustainable rehabilitation services to Victims of Torture in North Lebanon".

In accordance with the terms of the above-mentioned memorandum and for the execution of this project, CLDH shall pay to CEDAR a total amount of USD.132,718 (equivalent to NOK.1,432,032) out of which an amount of USD.66,404 was paid during 2024.

**11- GENERAL EXPENSES**

	<u>2024</u>	<u>2023</u>
	USD.	USD.
Project expenses	147,163	159,544
Beneficiaries expenses	36,357	38,481
Social workers	16,464	16,025
Post and telecommunication charges	13,326	16,911
Maintenance and repairs	39,896	41,301
Rent	31,520	12,874
Electricity	17,870	18,414
Travel and accommodation expenses	11,732	20,682
Entertainment	62,770	70,737
Professional and legal fees	636,434	526,423
Training	80,352	57,698
Subscriptions	16,642	3,465
Documentation	14,958	10,617
Translation expenses	2,051	595
Advertising and sponsorship	3,085	4,332
Other expenses	12,907	8,094
	<u>1,143,527</u>	<u>1,006,193</u>

**12- STAFF EXPENSES**

	<u>2024</u>	<u>2023</u>
	USD.	USD.
Salaries and wages	544,362	431,228
Transportation	24,174	30,014
Social charges	70,616	11,482
	<u>639,152</u>	<u>472,724</u>

**13- CASH AND CASH EQUIVALENTS**

	<u>31.12.2024</u>	<u>31.12.2023</u>
	USD.	USD.
Cash	70,822	61,279
Banks	427,388	363,123
	<u>498,210</u>	<u>424,402</u>

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