

**AMEL ASSOCIATION LEBANON**  
**FINANACIAL STATEMENT AND AUDITOR'S REPORT**  
*YEAR ENDED DECEMBER 31, 2022*

**WALID N. ADRA**

**Certified Public Accountant**

**Beirut – Lebanon**

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Beirut 03/ 04/2023

Messrs. the Chairman  
and the Board of Directors of AMEL Association Lebanon

We have audited the accompanying balance sheet of AMEL Association as of December 31, 2022 and the related statement of income for the year that ended . These financial statements are the responsibility of AMEL's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material misstatement . An audit includes examining , on a test basis , evidence supporting the amounts and disclosures in the financial statements . An audit also includes assessing the accounting principles used and significant estimates made by management , as well as evaluating the overall financial statement presentation . We believe that our audit provides a reasonable basis for our opinion .

In our opinion , the financial statements present , fairly , in all material respects , the financial position of AMEL Association as of December 31 , 2022 and the cut-off date balances of its operations for the year then ended in conformity with generally accepted accounting principles.

**WALID N. ADRA**

*Walid N. Adra*  
Certified Public Accountant  
Number: 033  
Lebanon

**A. BALANCE SHEET 31/12/2022**

**ASSETS (L.L)**

**2022**

Lands		
Buildings		1,347,705,000
Medical equipment & electrical generator		9,195,750,000
- Accumulated depreciation & E.Q	12,067,150,628	
	<u>-4,292,412,771</u>	7,774,737,857
Cars		
- Accumulated depreciation / Cars	1,059,631,814	
Stationary & Informatic	<u>-718,881,814</u>	340,750,000
	3,827,585,949	
- Accumulated depreciation / Informatic	<u>-1,162,811,134</u>	2,664,774,815
Furniture		
- Accumulated depreciation / Furniture	3,900,318,355	
	<u>-1,410,963,069</u>	2,489,355,286
Investment of shares (United company for medical industry)		10,033,400

**23,823,106,358**

**CURRENT ASSETS**

Medicines production		10,500,000,000
Other debtors		10,150,000
Banks (Projects & contracts operations)		72,136,775,446
Engagements/cash		951,426,000

**83,598,351,446**

**GRAND TOTAL**

**107,421,457,804**

A. BALANCE SHEET 31/12/2022LIABILITIES (L.L)2022

Capital/The round saving	66,369,251,777
Grand Total for projects assistance 2022	40,468,488,391
	<b>106,837,740,168</b>

C.N.S.S / Provision / End of service	<b>525,989,962</b>
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CURRENTS LIABILITIES

The creditors	57,727,674
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<u>TOTAL OF CURRENTS LIABILITIES</u>	<b>57,727,674</b>
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<u>GRAND TOTAL</u>	<b>107,421,457,804</b>
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AMEL ASSOCIATION  
**FINANACIAL INCOME STATEMENT**

31/12/2022

<u>B. Internal assistance</u>	<u>\$</u>	<u>L.L</u>
Mounir Korm	5,198	129,937,500
Ministry of health	500,000	12,500,000,000
<b>Total of Internal assistance</b>	<b>505,198</b>	<b>12,629,937,500</b>
<u>External Assistance</u>		
Fondation de France	54,235.96	1,355,899,000
L'espoir	167,577.19	4,189,429,750
AFD 3 / Saquir	533,295.75	13,332,393,750
UNBO	911,383.00	22,784,575,000
UNHCR BEIRUT	562,012.00	14,050,300,000
UNHCR SOUTH	375,747.70	9,393,692,500
Caritas Germany / BBR	262,079.19	6,551,979,750
Caritas Germany / Khiam, Mashghara	256,277.94	6,406,948,500
Caritas Austria	24,840.00	621,000,000
Echo - NRC	412,109.97	10,302,749,250
OCHA	244,231.48	6,105,787,000
Plan International She Leads	212,788.00	5,319,700,000
Help Age International	3,230.00	80,750,000
LIFE ONG	89,875.00	2,246,875,000
KNH	111,991.38	2,799,784,500
MDM - AFD	137,025.90	3,425,647,500
BRH-ISAR	88,733.40	2,218,335,000
IOF	15,300.00	382,500,000
UNIFILL	4,935.00	123,375,000
Intergroup Study / Basel Riccheh	43,268.00	1,081,700,000
MEDICO BMZ	992,108.43	24,802,710,750
MEDICO GFFO	2,288,431.04	57,210,776,000
Parainage	12,897.21	322,430,250
Orient Helfer South	235,226.09	5,880,652,250
Orient Helfer Bekaa	139,158.44	3,478,961,000
Plan International	265,141.12	6,628,528,000
UNFPA	237,747.77	5,943,694,250
UNICEF	341,792.00	8,544,800,000
UNDP	92,652.71	2,316,317,750
ARCS / AYOUNKOM	15,111.49	377,787,250
CZOCH Embassy / CZOCH ministry of Internal Affairs	205,651.29	5,141,282,250
Monaco	79,369.73	1,984,243,250
BSF	38,877.53	971,938,250
Fondation Merieux / Douris	155,734.34	3,893,358,500
IOM CERF	89,935.00	2,248,375,000
MALALA	48,000.00	1,200,000,000
Choose Love	39,784.00	994,600,000
AL Mayuda	29,950.00	748,750,000
DCA	343,109.71	8,577,742,750
BOUZOUROUNA JOUZOUROUNA	183,559.75	4,588,993,750
INTERSOSS	3,300.00	82,500,000
Particip GMb4 MER2 hous02	4,987.24	124,681,000
<b>Total of External assistance</b>	<b>10,353,461.75</b>	<b>258,836,543,750</b>

**External assistance**

Medevac		
MDM	5,900.00	147,500,000
Terre Des Hommes	8,860.00	221,500,000
	17,970.97	449,274,250

**Total of External assistance**

32,730.97	818,274,250
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***Grand Total***

10,891,391.22	272,284,755,500
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**General Revenues**

Rents		
Centers revenues	9,200.00	230,000,000
Revenues of Ramadan's	65,295.31	1,632,382,660
Miscellaneous revenues	6,762.00	169,050,000
	4,366,846.36	109,171,158,882

**Total of Internal revenues**

4,448,103.66	111,202,591,542
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***TOTAL of REVENUES***

15,339,493.88	383,487,347,042
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**GENERAL EXPENDITURES**

Genral expenditures & services		340,256,454,560
Social charges		731,329,667
Accumulated depreciation, utilities, phone, fax...		2,031,074,424

**Total of expenditures & charges**

343,018,858,651
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***Projects & contracts balances***

40,468,488,391
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**STATEMENT OF EXPENDITURES**  
**2022**

	\$	<u>Equivalent in L.L</u>	<u>L.L</u>	<u>Total</u>
61123 Supplies	0	0	0	0
611 Medecins	1,555,828	38,895,687,000	1,471,609,450	40,367,296,450
611 Supplies & med.				40,367,296,450

<u>N° &amp; name of account</u>	<u>\$</u>	<u>Equivalent in L.L</u>	<u>L.L</u>	<u>Total</u>
6261 Transport & communications	294,039	7,350,965,000	5,583,796,824	12,934,761,824
6262 Repair & Maintenance	63,928	1,598,196,250	153,268,250	1,751,464,500
6263 Rent	221,391	5,534,775,000	322,724,750	5,857,499,750
6264 Commodities	197,191	4,929,786,450	765,672,250	5,695,458,700
6265 Services support	8,337,376	208,434,411,250	1,436,146,869	209,870,558,119
6267 Studies & recherches	17,215	430,375,000	45,500,000	475,875,000
6268 Supplies	874,821	21,870,529,250	38,983,500	21,909,512,750
62691 Medical expenses	37,273	931,835,000	324,917,000	1,256,752,000
62693 Electricity	84,396	2,109,887,500	570,162,750	2,680,050,250
62694 Water	0	0	5,481,000	5,481,000
62695 Cleaning	825	20,625,000	22,124,000	42,749,000
62696 Fuel	6,150	153,750,000	7,437,000	161,187,000
62697 Assistance	14,182	354,550,000	373,445,500	727,995,500
62698 Newspaper/Magazines	355	8,875,000	15,248,000	24,123,000
62699 Stationary	222,031	5,550,783,500	101,421,043	5,652,204,543
6269010 Films	0	0	0	0
6269011 Medical supplies	170,527	4,263,175,000	16,531,250	4,279,706,250
6269012 Public relations	10,400	260,000,000	286,431,000	546,431,000
6269013 Donation	0	0	18,000,000	18,000,000
6269013 Hall/cars Rent	232,557	5,813,934,500	76,679,250	5,890,613,750
6269013 Bank transfer	88,185	2,204,625,000	35,576,000	2,240,201,000
6269013 Memberships	500	12,500,000	0	12,500,000
6269013 Custom-duties	5,095	127,375,000	47,300,000	174,675,000
6269013 Miscellaneous	18,492	462,287,500	349,240,000	811,527,500
6269013 Centers rehabilitation	139,725	3,493,125,000	1,000,000	3,494,125,000
6269013 Insurance	208,323	5,208,070,250	31,431,000	5,239,501,250
6269013 Supplied medical services	0	0	321,233,500	321,233,500
6269013 Property tax & Municipality fees	0	0	0	0
6269013 Salarys & Fees Tax	0	0	16,610,000	16,610,000
6269013 Dirdaghya Land	6,931	173,275,000	22,000	173,297,000
6269013 Scholars ships	163,415	4,085,366,500	33,831,250	4,119,197,750
6269013 Volunteering works	0	0	731,329,667	731,329,667
6269013 End of services indemnnities	0	0	142,395,674	142,395,674
6269013 Indemnities services	0	0	79,253,500	79,253,500
6269013 Syrien urgence	129,505	3,237,625,000	3,467,000	3,241,092,000
6269013 Advertising	1,657	41,425,000	1,700,000	43,125,000
626 Total external services	11,546,485	288,662,127,950	11,958,359,827	300,620,487,777

*Walid W. Adra*  
 Certified Public Accountant  
 Number: 333  
 Lebanon