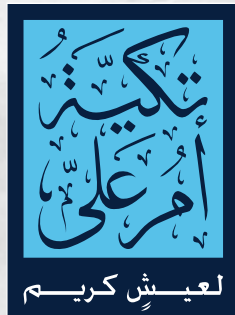


# ANNUAL REPORT

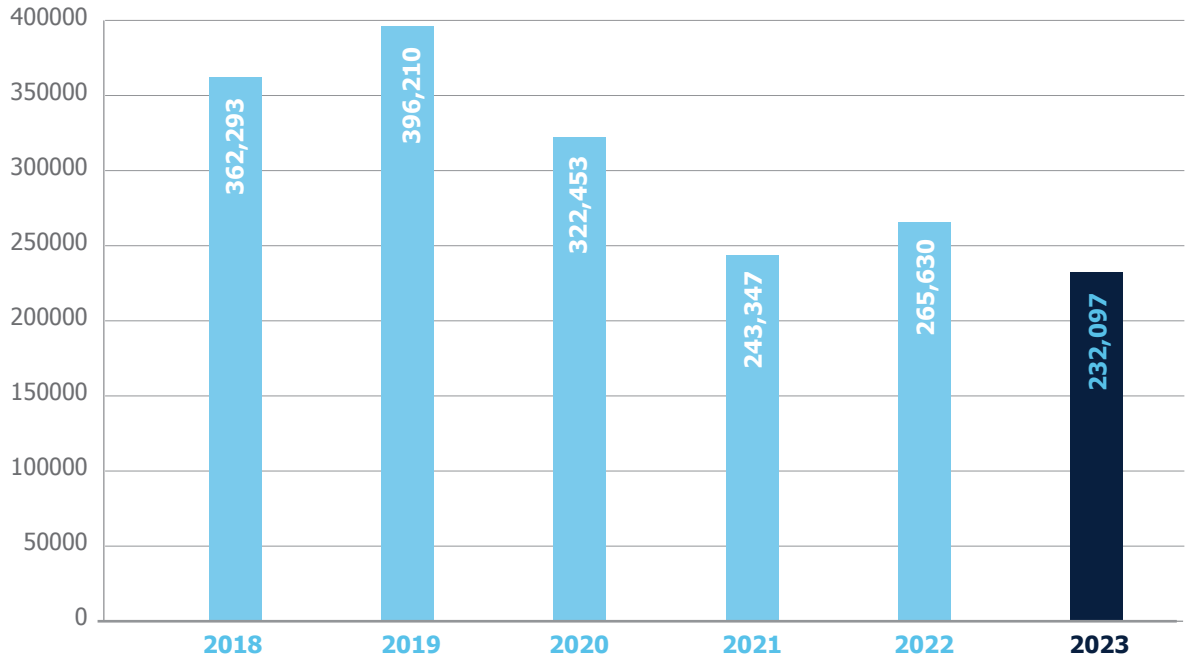


**TKIYET UM ALI**  
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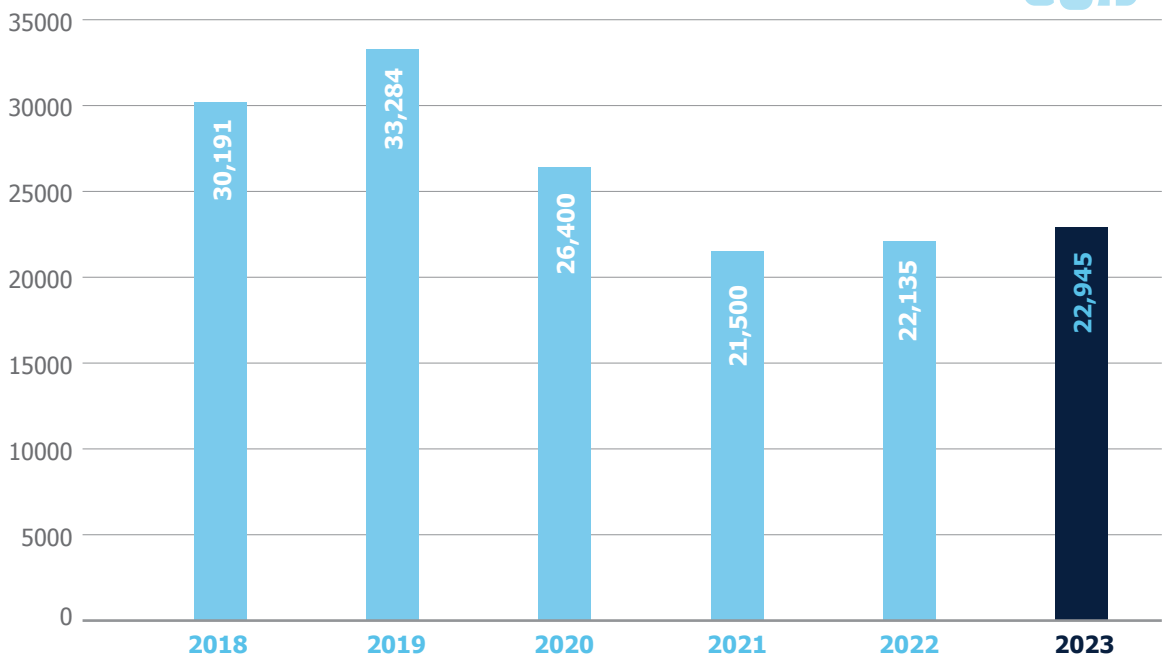
# Growth Rates and Figures of Tkiyet Um Ali



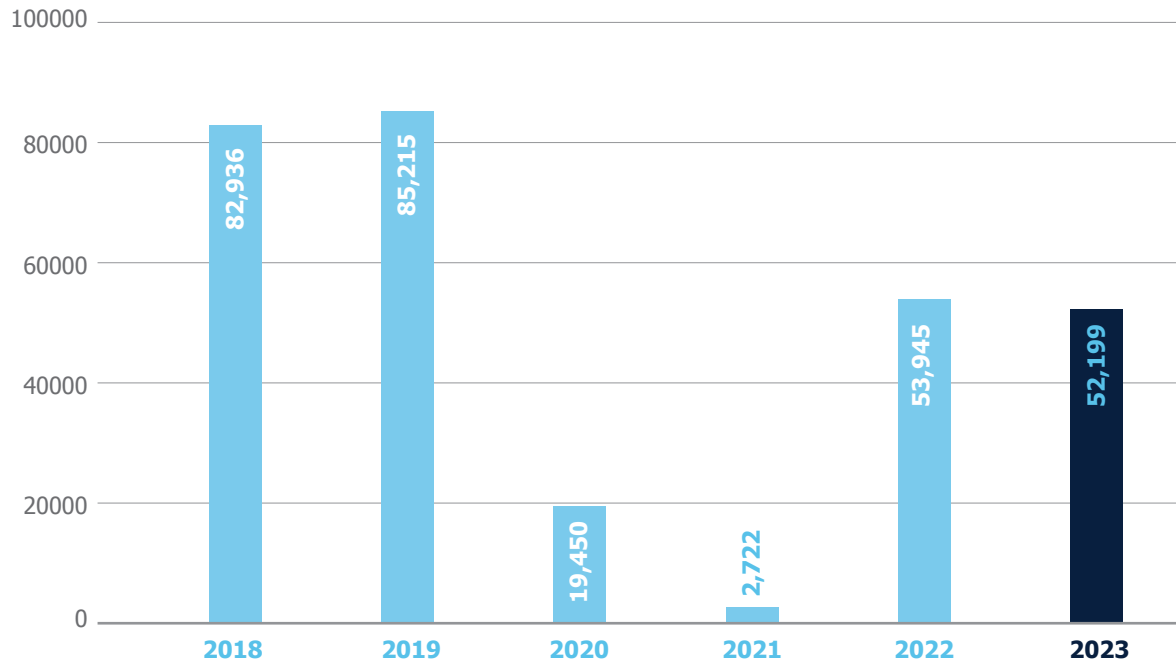
## Food Parcels



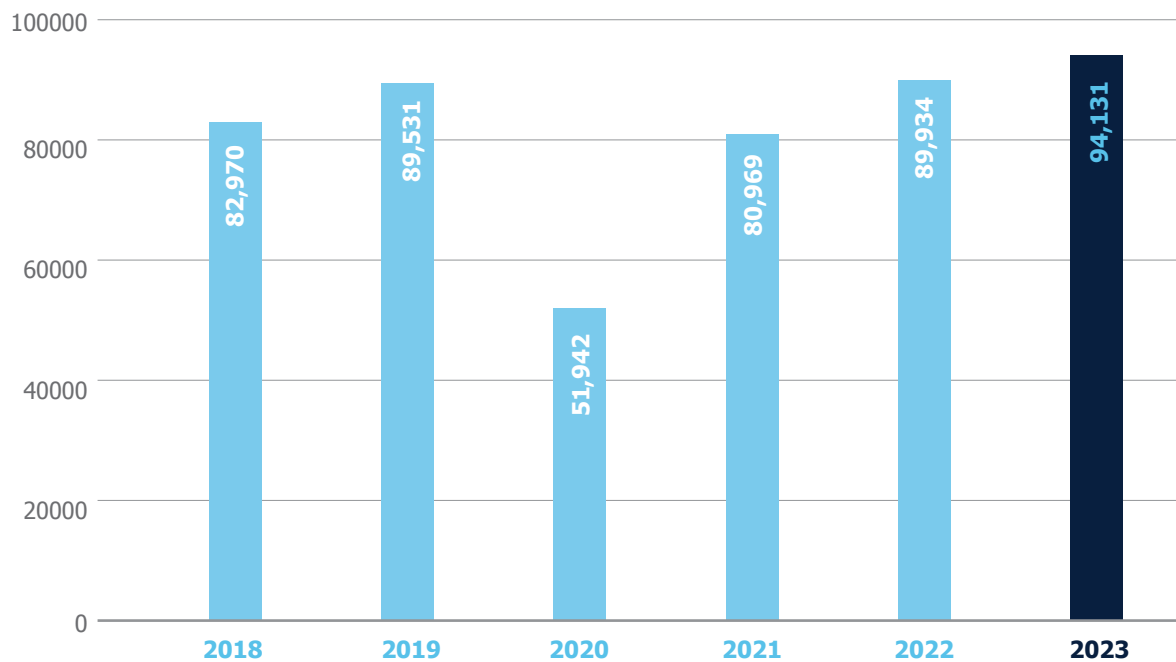
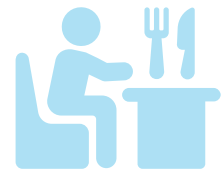
## Tkiyet Um Ali's Endorsed Families



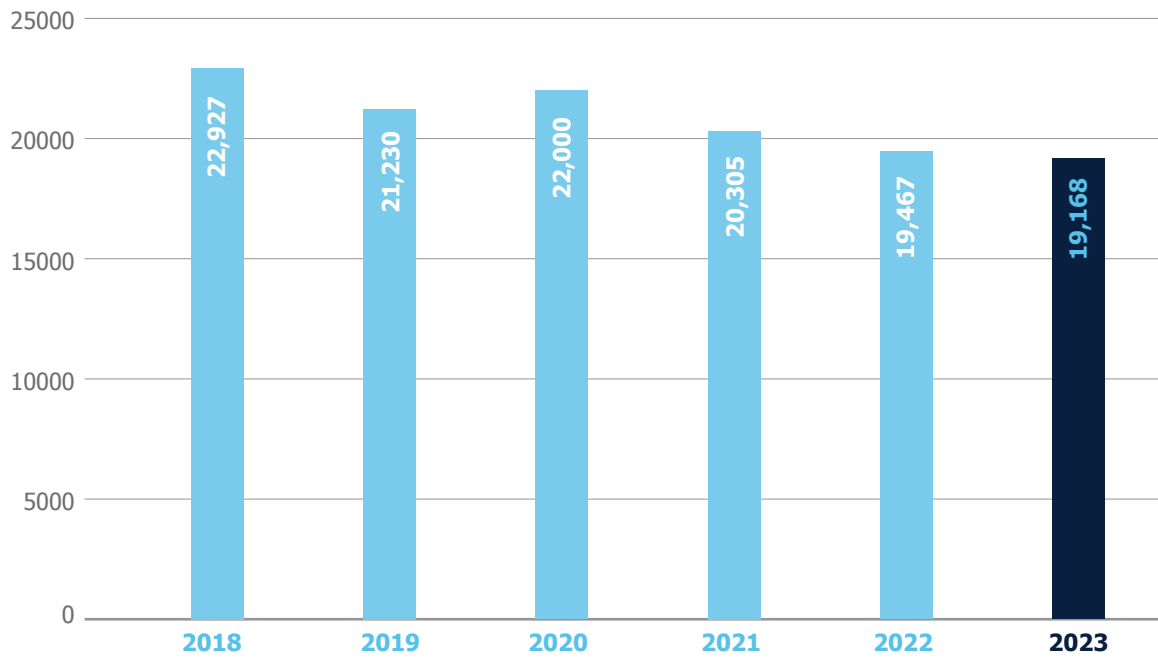
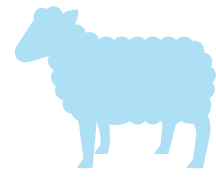
## Wayfarer Programme (Daily Hot Meals)



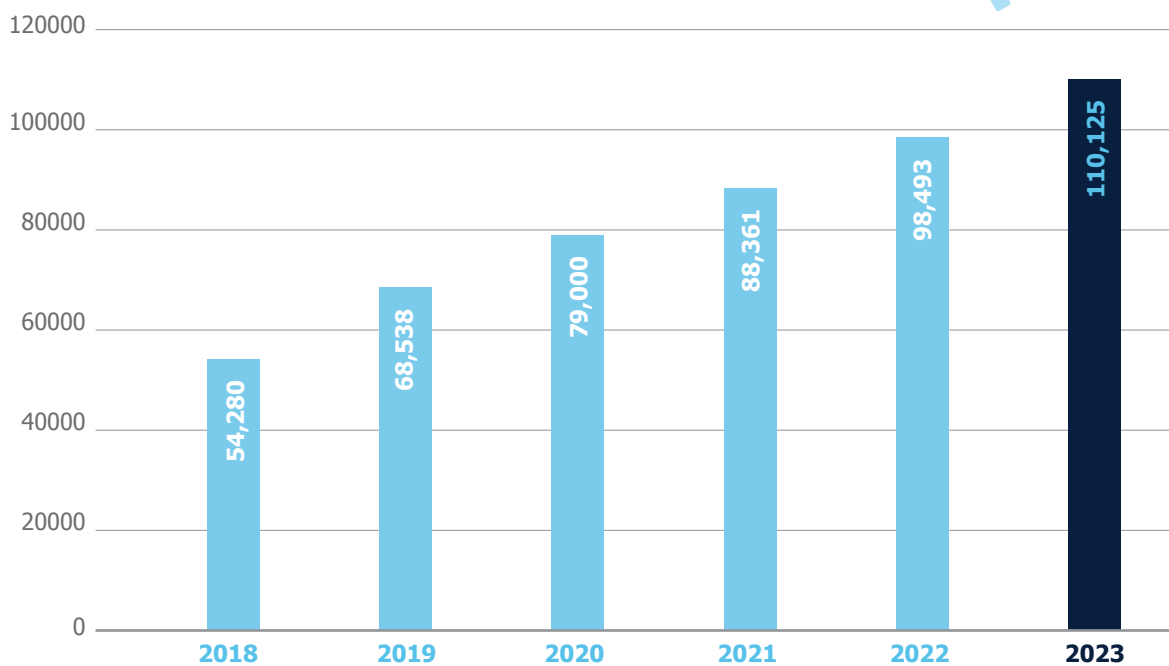
## Ramadan Iftar Meals



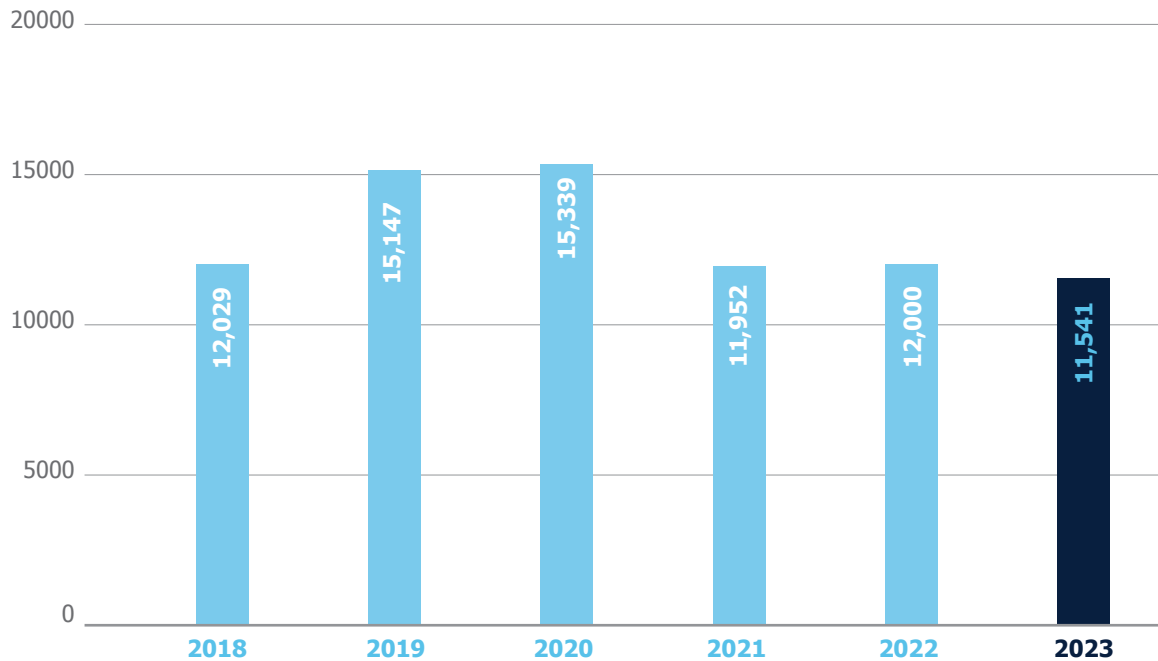
## Adahi Programme



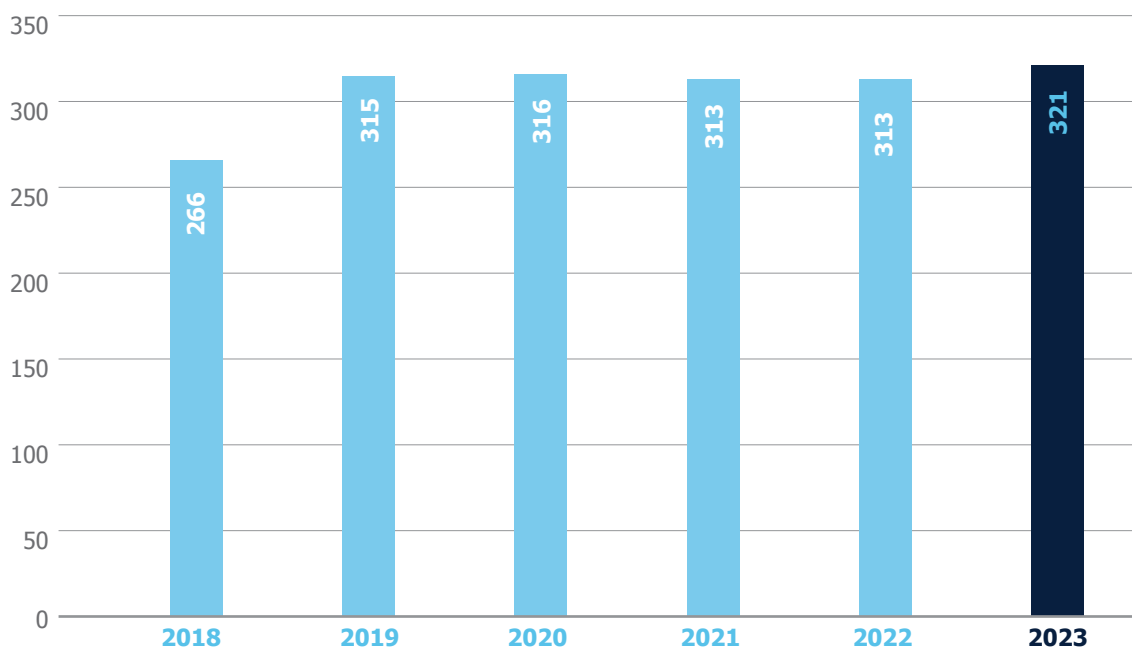
## Tkiyet Um Ali's Donors



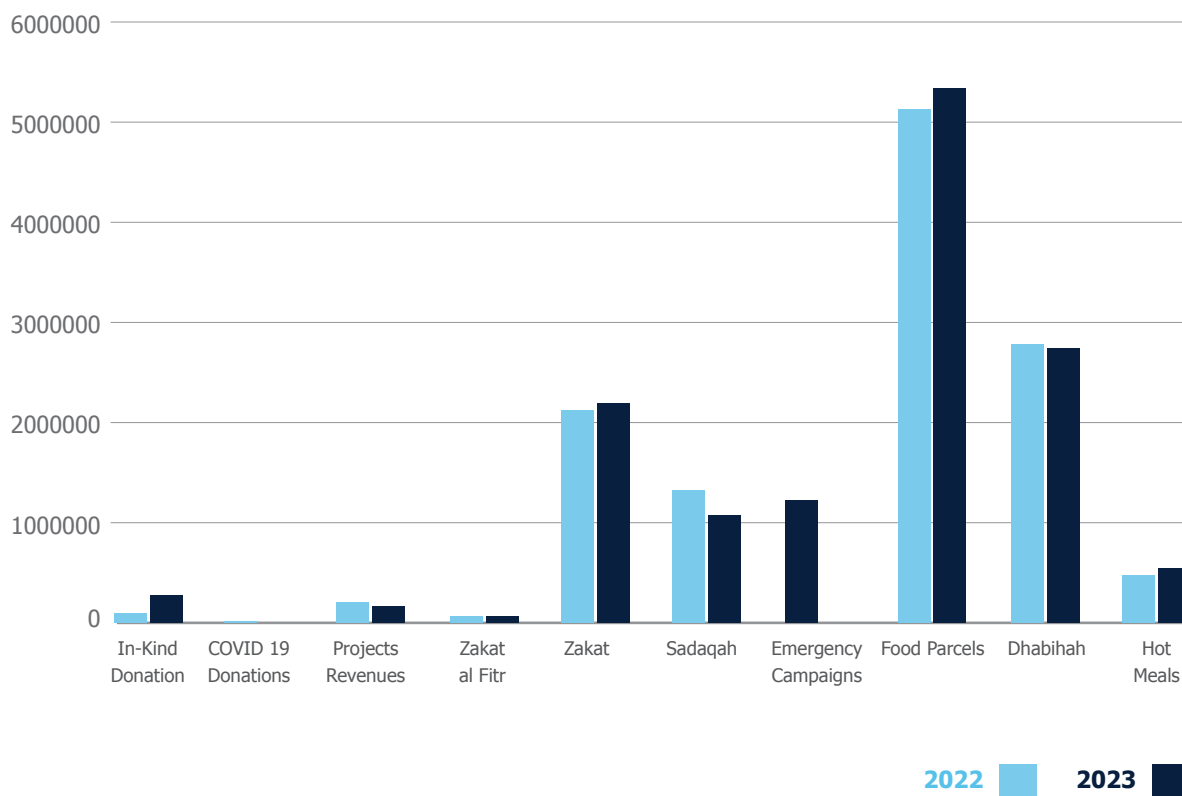
## Families Sponsored By Donors



## Community Based Organization Partnerships



## Donation Revenue In Jordanian Dinar



Year	Hot Meals	Dhabihah	Food Parcels	Emergency Campaigns	Sadaqah	Zakat	Zakat al Fitr	Projects Revenues	COVID 19 Donations	In-Kind Donation
<b>2022</b>	472,416	2,779,658	5,128,742	-	1,327,296	2,122,669	65,235	200,758	18,408	94,039
<b>2023</b>	544,938	2,740,219	5,337,047	1,221,730	1,072,166	2,188,908	63,233	161,623	-	273,006





# Financial Report



Cost of Revenues				
Total Cost	2023		2022	
Costs per Expenditure	Amount (JDs)	% of Total Costs & Exp	Amount (JDs)	% of Total Costs & Exp
Cost of food-packages	6,589,894	48.1%	6,751,442	49.2%
Emergency Campaigns	1,098,920	8.0%	0	0.0%
Food meals	414,936	3.0%	364,975	2.7%
Dhabihah costs	1,981,246	14.5%	3,007,592	21.9%
Seasonal campaigns revenue	163,638	1.2%	239,148	1.7%
<b>Total Costs</b>	<b>10,248,634</b>		<b>10,363,157</b>	

Expenses				
Administrative & Distribution Expenses	3,440,619	25.1%	3,351,397	24.4%
Total Administrative & Distribution Expenses	3,440,619		3,351,397	
<b>Grand Total</b>	<b>13,689,253</b>		<b>13,714,554</b>	

Income				
Total Income	2023		2022	
Income Per Donation Criteria	Amount (JDs)	% of Total Revenues	Amount (JDs)	% of Total Revenues
General Account and Zakat al Fitr	307,923	2.2%	200,290	1.4%
Food meals	544,938	3.9%	472,416	3.4%
Dhabihah Revenues	2,740,219	19.8%	2,779,658	20.0%
Food- packages	5,337,047	38.5%	5,128,742	37.0%
Emergency Campaigns Revenues	1,221,730	8.8%	0	0.0%
Public Charity	1,072,166	7.7%	1,327,296	9.6%
Zakat	2,188,908	15.8%	2,122,669	15.3%
End of Hunger Project	0	0.0%	1,535,103	11.1%
In-Kind Donations	273,006	2.0%	94,039	0.7%
Governmental Donations	0	0.0%	0	0.0%
COVID 19 Donations	0	0.0%	18,408	0.1%
Projects Revenues	161,623	1.2%	200,758	1.4%
<b>Total Revenues</b>	<b>13,847,560</b>		<b>13,879,379</b>	





**Ernst & Young Jordan**  
P.O.Box 1140  
Amman 11118  
Jordan  
Tel: 00 962 6580 0777/00 962 6552 6111  
Fax: 00 962 6553 8300  
[www.ey.com/me](http://www.ey.com/me)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Tkiyet Um Ali Charity for Voluntary and Charitable Work  
(Non-For-Profit Organization)

Amman - Jordan

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Tkiyet Um Ali Charity for Voluntary and Charitable Work (the "Charity"), which comprise the statement of assets and liabilities as at 31 December 2023, and the statement of revenues and expenses, statement of accumulated surplus and 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 as at 31 December 2023 and for the year then ended are prepared in all material respects, the financial position of the charity as at 31 December 2023 and its financial performance and its cash flows for the year then ended in accordance with the basis of accounting described in note (2-2).

#### 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 Charity in accordance with the International *Code of Ethics for Professional Accountants* including International Independence Standards (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Jordan, 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 - Basis of preparation

We draw attention to note (2-2) to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the purpose of management of Tkiyet Um Ali Charity for Voluntary and Charitable Work. As a result, the financial statements may not be suitable for other purposes. Our opinion is not modified in respect of this matter.



### **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 the basis of accounting described in Note (2-2), 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 Charity'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 Charity or to cease operations, or has no realistic alternative but to do so.

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



- 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 Charity's ability to continue as a going concern. If we conclude that a material uncertainty exist, 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 Charity 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.

#### Report on Other Legal and Regulatory Requirements

The Charity maintains proper books of accounts which are in agreement with the financial statements.

Ernst & Young – Jordan.

Amman – Jordan  
30 May 2024

**ERNST & YOUNG**  
Amman - Jordan

TKIYET UM ALI CHARITY FOR VOLUNTARY AND CHARITABLE WORK  
NON-FOR-PROFIT ORGANIZATION  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 DECEMBER 2023

<u>Assets</u>	<u>Notes</u>	<u>2023</u> JD	<u>2022</u> JD
<b>Non-Current Assets</b>			
Property and equipment	3	899,091	1,069,475
<b>Current Assets</b>			
Inventory	4	1,981,566	2,360,077
Account receivable and other current assets	5	215,918	103,136
Due from a related party	13	273,687	95,274
Cash on hand and balances at banks	6	5,515,754	4,438,088
		7,986,925	6,996,575
<b>Total Assets</b>		8,886,016	8,066,050
<b><u>Accumulated Surplus and Liabilities</u></b>			
Accumulated surplus		3,503,969	2,756,152
<b>Liabilities</b>			
Accounts payable and other current liabilities	7	2,940,379	2,868,230
Donations received in advance for End of Hunger project	8	2,441,668	2,441,668
<b>Total Liabilities</b>		5,382,047	5,309,898
<b>Total Accumulated Surplus and Liabilities</b>		8,886,016	8,066,050

The attached notes from 1 to 15 form part of these financial statements

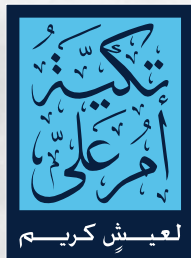
TKIYET UM ALI CHARITY FOR VOLUNTARY AND CHARITABLE WORK  
 NON-FOR-PROFIT ORGANIZATION  
 STATEMENT OF REVENUES AND EXPENSES  
 FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023	2022
		JD	JD
<b>REVENUES-</b>			
Donations	9	14,192,380	13,744,324
Management agreement revenue	13	127,000	30,000
Murabaha revenue		85,696	72,496
Gain on sale of property and equipment		31,994	32,559
		<u>14,437,070</u>	<u>13,879,379</u>
<b>EXPENSES -</b>			
Cost of food, meals, and projects	10	(10,248,634)	(10,363,157)
Administrative expenses	11	(1,851,053)	(1,568,257)
Operating expenses	12	(1,589,566)	(1,783,140)
Expected credit losses expense	5	-	(165,103)
		<u>(13,689,253)</u>	<u>(13,879,657)</u>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>		<u>747,817</u>	<u>(278)</u>

The attached notes from 1 to 15 form part of these financial statements



**ANNUAL REPORT**  
**2023**



**TKIYET UM ALI**  
FOOD FOR LIFE