

Committing to action

# SUPPORTING WITH IMPACT

Annual Report  
**2024**



Lebanon Branch

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# TAAWON Speaks

**Wafaa El Yassir**  
Chairperson of the Board

**In a region where crises unfold in relentless succession—often overlapping and escalating, the urgency of humanitarian response becomes not just necessary, but vital.**

The year 2024 marked a painful chapter: the second year of the devastating assault on Gaza, and the onset of war in Lebanon. These tragedies brought with them death, destruction, and the mass displacement of families. For humanitarian organizations like ours, the challenges were immense. And as we move into 2025, uncertainty continues to cast its long shadow over Lebanon.

Throughout 2024, Taawon mobilized its efforts across multiple fronts. We launched the Lebanon Under Attack appeal and activated our emergency programs to support displaced families—particularly those living with illness and disability. We stood as close as ever to the people, working hand-in-hand with grassroots organizations inside the camps. Presence, proximity, and trust have remained at the core of our work.

Lebanon's ongoing instability, especially in the South and the Beqaa, demanded a state of constant readiness. In the face of shifting realities—including restricted access to areas like the Tyre camps—we adapted quickly. Plans, contingency

strategies, and emergency frameworks allowed us to continue implementing vital projects and create alternative interventions wherever needed. Flexibility was not just a strategy—it was a lifeline.

In times of destruction and despair, it is always the people who carry the heaviest burden. Our mission remains clear: to ease human suffering and reach the most vulnerable. The war devastated infrastructure and shattered livelihoods, driving poverty and unemployment deeper into already fragile communities.

In the face of such adversity, I extend my heartfelt gratitude to our funding partners and global supporters, as well as our dedicated grassroots collaborators—the lifeblood of our outreach in the camps. I also thank Taawon's headquarters, our board and executive team, the General Assembly, and our steadfast board members in Lebanon, whose support never wavered. Above all, my deepest appreciation goes to the Taawon Lebanon team. Their courage, compassion, and perseverance in the harshest of circumstances inspire us all.

And yet, even in the darkest of times, we hold onto hope—hope for a future of dignity and freedom for Lebanon, for refugees, and for our people in their homeland. A future that honors the dreams of our children, uplifts their potential, and keeps the promise of a better tomorrow alive.



# Vision And Action

We work to ensure a life of dignity for every Palestinian by improving living conditions and enhancing the quality of essential services, while striving to build an empowered community that nurtures potential and strengthens capabilities.





# TAAWON's tracks

## INVESTING IN PEOPLE

- Early Childhood Education
- School Education
- Vocational Education
- University Education
- Youth Employment

## BUILDING RESILIENT COMMUNITIES

- Disability and Inclusion
- Eldrely Care
- Mental Health
- Public Library
- Music

## SECURING HUMANITARIAN RELIEF

- Health Support
- Humanitarian Relief

We stand  
with over  
**180,000**

Palestinians



**35**

Partner  
Organizations



**9**

Donor  
Institutions

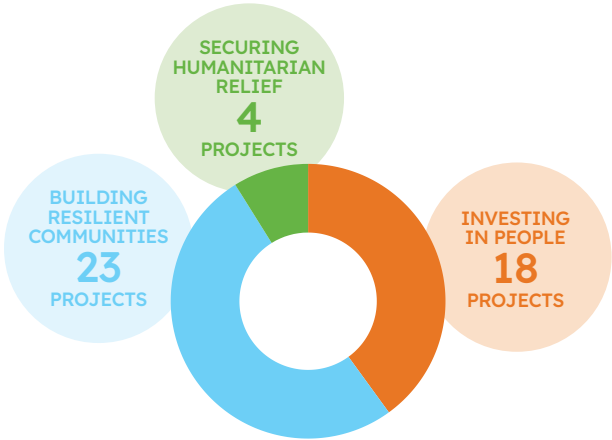


**40**

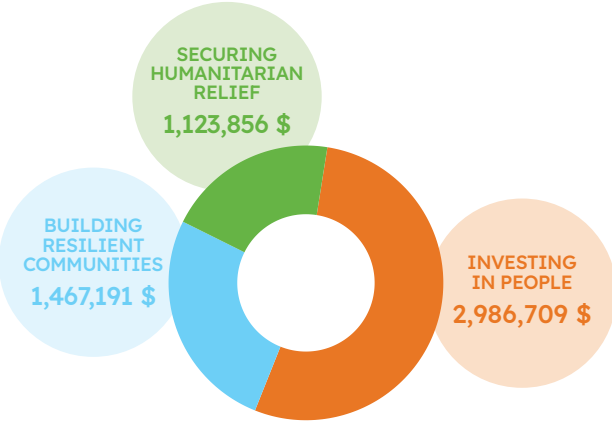
Projects  
Implemented



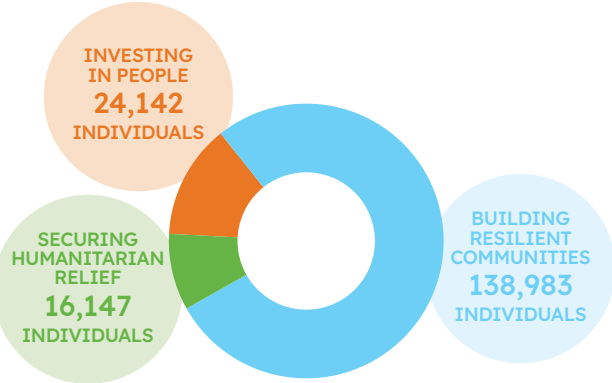
PROJECTS  
BY TRACK



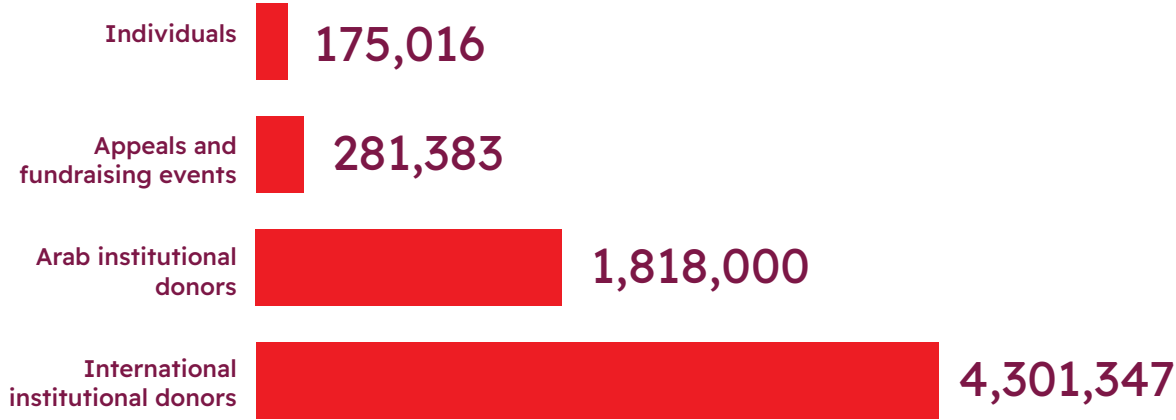
EXPENDITURE  
BY TRACK



DIRECT AND INDIRECT  
BENEFICIARIES  
BY TRACK



Distribution of  
expenditure by  
source 2024  
(USD)







# Our Impact







**733**

**young men  
and women**  
gained  
employment  
opportunities

**118**

**early  
childhood  
educators**  
enhanced their  
knowledge in  
active learning  
methodologies

**15**

**kindergartens**  
were  
transformed  
into inclusive  
learning  
environments

**474**

**students**  
benefited from  
vocational  
and university  
scholarships

**24,000**

**dialysis  
sessions** saved  
the lives of

**156**

**patients**

**1,367**

**families**  
living below  
the poverty  
line received  
essential  
livelihood  
support.

**9,663**

**therapy  
sessions**  
(physical,  
occupational,  
and speech)  
helped

**453**

**children with  
disabilities**  
improve their  
well-being

**30**

**individuals  
with  
disabilities**  
received  
support to  
launch their  
own small  
businesses

**1,459**

**psychotherapy  
and  
psychosocial  
support  
sessions**  
brought positive  
changes to the  
lives of

**229**

**children and  
adolescents**

**12**

**institutions**  
working in  
the disability  
sector received  
support for  
capacity  
building and  
improving  
the quality of  
services



# Lebanon Under Attack



# EMERGENCY RESPONSE

## to Support the Displaced

The Israeli assault on Lebanon left widespread devastation, forcing an unprecedented displacement of over a million people. In response, the Lebanese government opened public schools to shelter those fleeing the war, while UNRWA designated 11 of its schools as emergency shelters for displaced Palestinian families. Meanwhile, many others sought refuge in rented homes or with host families.

Within days of the attack, Taawon launched the «Lebanon Under Attack» appeal.



## HOW DID THE APPEAL MAKE AN IMPACT?

### Food and Emergency Relief

- **1,500 displaced individuals** in Nahr El-Bared Camp received **hot meals daily for 31 days**, totaling 47,010 meals.
- **1,251 displaced families** in Nahr El-Bared and Beddawi Camps received **food parcels and hygiene kits**.
- **1,096 displaced individuals** in Siblin Center and Beit Jala & Birzeit schools in Wadi El Zaineh received **hot meals daily for 20 days**, totaling **44,000 meals**.

### Healthcare Support

- Two **dialysis centers** in Hamshari Hospital (Saida) and Safad Hospital (Beddawi) continued operations, providing **additional dialysis sessions for 12 displaced patients** from southern camps and Wavel Camp in Baalbek.

### Support for People with Disabilities

- Over **300 individuals with disabilities** received **assistive devices** in Beirut, the North, and the South, empowering them with greater independence.

### Psychosocial Support

- **Psychosocial sessions** were conducted in Nahr El-Bared and Beddawi Camps, engaging displaced children, teenagers, and parents, as well as members of the host community. These sessions provided a **safe space for emotional expression and trauma coping**.

Through this rapid response, **Taawon** delivered **comprehensive support**, easing the hardship of displaced families and addressing their most urgent needs.







# Investing in People



We invest in people because they are the foundation of any true development process, essential for building empowered individuals and creating productive, progressive societies.

- Early Childhood Education
- School Education
- Vocational Education
- University Education
- Youth Employment



# EARLY CHILDHOOD EDUCATION



## Objective

Enhancing the quality of early childhood education in Palestinian refugee camps



## Target Group:

50 kindergartens, representing over 47% of all operational KGs in the camps.



## Supported by

UNICEF



## In partnership with

20 organizations working within Palestinian refugee camps in Lebanon.

Adopting a **comprehensive approach**, the program focuses on **improving education quality** through teacher training, curriculum development, and learning environment enhancement. It ensures a **holistic educational experience** tailored to children's needs, including those with disabilities and learning difficulties.



## IMPACT IN 2024

### Teacher Training & Capacity Building

- **68 educators** received specialized training on early childhood education, including strategies for supporting children with disabilities and learning difficulties.
- **80 teachers** from **22 kindergartens** earned training certificates from the **Lebanese Institute for Teacher Training at Saint Joseph University**.
- **124 coaching visits** were conducted by specialists to support teachers in implementing curricula and refining their approach to children with special needs.
- **50 educators** received training on integrating **LEGO-based learning** into their teaching practices.

### Curriculum Development and Teaching Methods

- **Assessment** of curriculum and books in **45 kindergartens** to ensure engaging and diverse educational content suited to children's development needs.
- **Evaluation of English language teaching methods** and teacher proficiency was carried out to enhance teaching skills and improve children's language learning.

### Improving Learning Environments

- **23 kindergartens** were renovated and equipped to provide **safe and healthy learning spaces** that support children's development.
- **22 sets of educational and psychomotor toys** were provided to **22 kindergartens**, fostering learning through play.
- **9 storybook collections** were provided to enrich educational programs in **9 kindergartens**.
- **Stationery supplies** were distributed to **59 kindergartens** to support daily learning activities.



# EARLY CHILDHOOD CLUBS- “MAKANI” PROJECT

The clubs continued to operate **three days a week** across five locations (**El- Buss, Beddawi, Baalbek, Ein El Hilweh, and Wadi El Zaineh**), offering **educational and recreational activities** to reinforce early learning. A total of **278 children** aged **4 to 6 years** benefit from these clubs annually, involving both enrolled and non-enrolled kindergarten children.



## Empowering Educators to Support Child Development

“ A teacher’s effectiveness depends on her deep understanding of child development and the best methods to engage young minds. This training was a golden opportunity for me to strengthen my skills as an educator and for my kindergarten team to refine our curriculum, integrating diverse active learning techniques that align with children’s growth and abilities. ”

**Alaa Arefa**

Ghassan Kanafani Kindergarten,  
Beddawi Camp



## Inclusive Kindergartens: A Gateway to the Future for Children with Disabilities

At just three years old, **Manissa, a child with Down syndrome**, found her first connection to the world at **Fraternity Kindergarten in Burj Barajneh Camp**. Her teacher, **Sarah Faour**, shares:

“ Our intervention with Manissa follows an individualized plan that builds on her strengths, incorporating classroom and social activities tailored to her needs. Before long, she began engaging with her peers with growing confidence. ”

This kindergarten is one of **15 inclusive kindergartens** within Palestinian camps under the **Early Childhood Education Program**, offering children like Manissa a **genuine opportunity to thrive** in an environment that embraces and values their differences.







# SCHOOL EDUCATION



## Objective

Reducing school dropout rates by supporting at-risk students



## Target Group

Students in grades 6 to 9 in Beddawi and Ein El-Hilweh camps



## Supported by

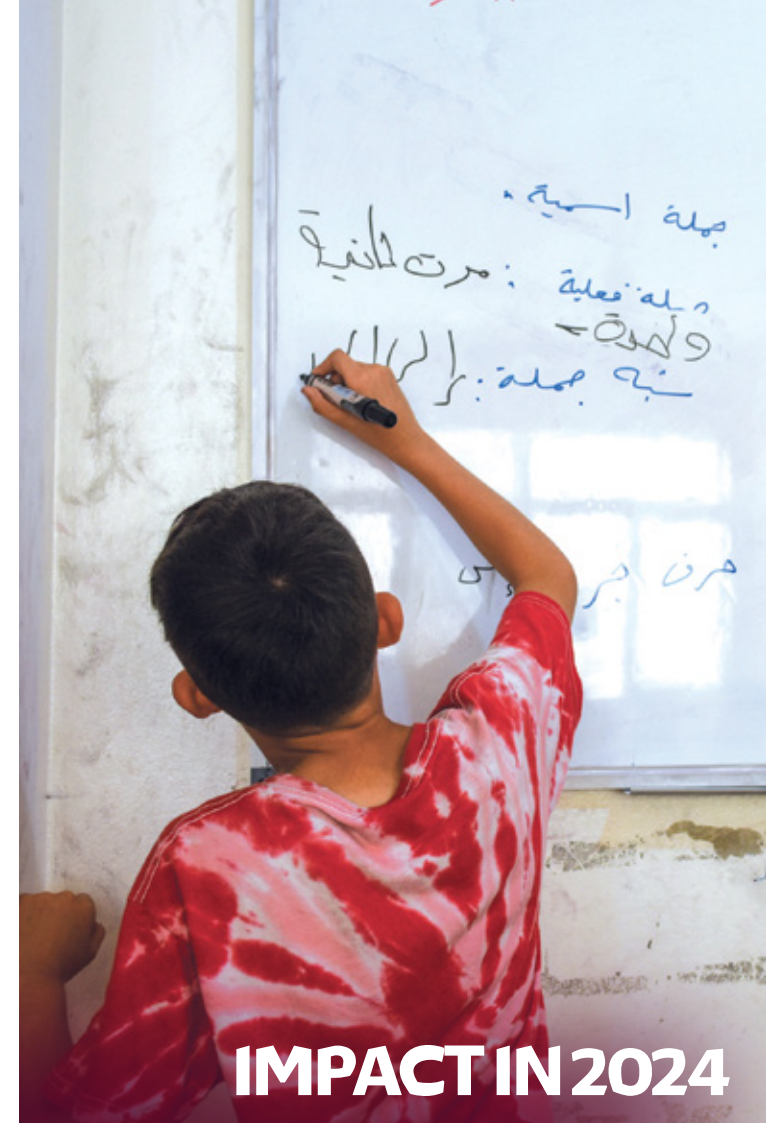
Taawon and The Arab Fund for Economic and Social Development



## In Partnership with

Women's Programs Association

This program provides academic reinforcement in core subjects (languages, math, and sciences) alongside psychosocial support to help students stay motivated and engaged in learning. In 2024, **211 students** benefited from the program (**131 in Beddawi, 80 in Ein El-Hilweh**).



## IMPACT IN 2024

- **4,992 academic support sessions** conducted.
- **77 individual and group awareness** sessions to enhance social skills and self-confidence.
- **Beddawi: 92%** of students passed their school exams, and **100%** remained in school.
- **Ein El Hilweh: 70%** of students passed their exams, while **93%** remained in school.

## Empowering Students, Securing Futures

“When my grades improved, especially in math, my confidence at school transformed! In sixth grade, I was on the verge of failing and thought I wasn’t meant for school. But today, I successfully completed seventh grade, and I feel more confident and excited about learning!”

**Maria Qasem**







# VOCATIONAL EDUCATION



## Objective

Providing alternative learning pathways and job readiness



## Target Group

Palestinian students



## Supported by

The Arab Fund for Economic and Social Development and individual donors



## In Partnership with

The Palestinian Students' Fund

For students who could not pursue academic education, this program offers an alternative path to develop professional skills and build careers. Many participants are either young people who need to enter the workforce quickly to support their families or those whose talents align better with vocational training. Through **three-year scholarships to pursue technical education in accredited institutions, 179 students** are gaining skills and better prepare them for the job market and protect them from entering the labor market at an early age.



## IMPACT IN 2024

- **52 students** graduated with a Technical Baccalaureate from accredited institutes.
- **8 graduates** entered the workforce, while **24 continued** their academic or vocational studies.
- **90 students** participated in **3 personal and leadership development workshops**.
- **1,118 students** from **8 UNRWA schools** benefited from in-school guidance and counseling sessions.

## More Than Education—A Bridge to a Brighter Future

“ I chose vocational education because it allows me to enter the job market faster. The best part of this scholarship is studying at a well-known, accredited institute, which gives credibility to my diploma and improves my employment prospects. ”

**Rawan Darwish**







# UNIVERSITY EDUCATION



## Objective

Empowering youth through access to higher education



## Target Group

Palestinian youth in Lebanon



## Supported by

The Arab Fund for Economic and Social Development and individual donors



## In Partnership with

The Palestinian Students' Fund and the Unite Lebanon Youth Project

This program unlocks opportunities for Palestinian students to earn degrees from Lebanon's top private universities—giving them a stronger chance for decent promising employment and a better future.



## IMPACT IN 2024

- **295 students** received university scholarships and loans.
- **58 students** graduated in 2024, with **16** securing jobs and **4** pursuing further studies.
- **1,338 high school students** from **9 UNRWA schools** attended **14 academic orientation sessions**.



## We Empower Individuals, We Transform Communities

“ Studying medicine is a long and expensive journey, but thanks to the support I received, I obtained my degree in general medicine. I am forever grateful to those who stood by me, giving me the chance to build my future and contribute to my community. ”

**Soha Hajj**





# YOUTH EMPLOYMENT



## Objective

Bridging the gap between university education and the job market by enhancing skills



## Target Group:

Palestinian university graduates



## Supported by

Danish Muslim Aid



## In Partnership with

The Palestinian Students' Fund

While university degrees open doors, many graduates still lack the specialized skills needed to meet job market demands. Through strategic partnerships with top institutions—including **Beirut Arab University, the Order of Engineers in Beirut, and AMIDEAST**—this program provides advanced training in high-demand fields, boosting employability and career prospects.



## IMPACT IN 2024

- **272 students** completed specialized training programs, including:
  - International Financial Reporting Standards (IFRS)
  - Project Management Ready (PMR)
  - Certified Digital Marketing by Meta

## Step by Step, Building Stronger Careers

“At university, we only skimmed through project management concepts, but this course gave me the in-depth knowledge the job market demands. For me, it was a steppingstone to greater career opportunities. As a fresh graduate in civil engineering, I now fully understand the importance of having additional skills that set me apart. Today, I feel more confident than ever about entering the job market.”

**Mariam Soudah**





# Building Resilient Communities

We help individuals and institutions create real change in their communities by providing the tools and resources they need to strengthen their skills and grow their impact.

- Disability and Inclusion
- Mental Health
- Elderly Care
- Public Library
- Music Program







# DISABILITY AND INCLUSION



## Objective

Strengthening the capacity of organizations working in the disability sector and improving inclusion opportunities for people with disabilities



## Target Group:

Individuals with disabilities



## Supported by

The Arab Fund for Economic and Social Development, UNDP, and GIZ



## In Partnership with

Beit Atfal Assumoud, Community-Based Rehabilitation Association, Ghassan Kanafani Foundation, Women's Humanitarian Organization, Mousawat Organization, and Palestinian Disability forum

People with disabilities face daily challenges that hinder their access to fundamental rights such as education, healthcare, and social inclusion. To address this, we have developed **comprehensive responses** that promote **inclusion and accessibility** through strategic partnerships and sustainable interventions.



## IMPACT IN 2024

### Building Capacity & Enhancing Services

- Strengthened **13 disability-focused organizations** through **six training modules** covering strategic planning, service quality, resource management, communication & advocacy, innovation, and inclusive programming.
- Conducted a **comprehensive mapping of disability services** in Palestinian camps to identify gaps and design effective interventions.
- Developed a **specialized database** for Palestinian individuals with disabilities to **ensure equitable access to services** and improve utilization of disability ID cards.
- Established **five sensory therapy rooms** in Beirut, Nahr el-Bared, Beddawi, and El- Buss camps, creating a **supportive environment for children with disabilities**.
- Trained **31 kindergarten** teachers from **13 kindergartens on early intervention techniques**, ensuring inclusive education from an early age.

### Expanding Access to Therapy & Rehabilitation

- **9,663 therapy sessions** (physical, occupational, and speech therapy) were provided to **453 children** with disabilities.
- **329 specialized learning sessions** enhanced the **academic and life skills** for children with disabilities.



## Towards a More Inclusive Society

Murad was born with **cerebral palsy** due to a medical error at birth. His condition caused severe tendon shortening in his right foot, affecting his mobility. But according to his **physiotherapist, Lina Shaib**:

“His awareness and determination make recovery possible.”

For his father, who had previously struggled to afford treatment, this support has been life changing.

“Now, Murad is enrolled in an inclusive kindergarten, ready for the real world—playing, learning, and growing with his peers. A dream we never thought possible.”

# SUSTAINABLE ECONOMIC EMPOWERMENT FOR PEOPLE WITH DISABILITIES

**30 individuals with disabilities** in Beirut and North Lebanon received **support to launch their own small businesses**, including essential equipment and training. The participants completed **two training cycles** on **financial management, digital marketing, and customer relations** to ensure long-term business sustainability.

## Empowering Individuals to Shape a More Equitable Future

“I used to collect plastic from garbage bins and clean houses just to support my family. But as my health worsened, I knew I needed a sustainable income. Starting my own business feels daunting, but I’m relieved to have a support team guiding me. I plan to open a small shop, ensuring a steady income for my family.”

**Amal Akkar**







# MENTAL HEALTH



## Objective

Supporting children and adolescents' emotional and social development



## Target Group:

Children and adolescents in Nahr El-Bared, Beddawi, and El-Buss camps



## Supported by

Danish Muslim Aid, GIZ



## In Partnership with

Beit Atfal Assumoud

Many children and adolescents in Palestinian camps **struggle with mental health challenges**, including **depression, anxiety disorders, bipolar disorder, ADHD, learning difficulties, speech delays, panic attacks, and behavioral issues**. In response, we developed **specialized mental health interventions** to create a supportive environment for them.



## IMPACT IN 2024

- **1,459 therapy sessions** (individual, group, and psychosocial support) benefiting **229 children and adolescents** in Nahr el-Bared, Beddawi, and El-Buss camps.
- **41 awareness sessions** for parents, equipping them with the knowledge to **better understand and support their children's mental health**.







# ELDERLY CARE



## Objective

Enhancing the quality of life and protection for elderly



## Target Group:

Elderly residents of Beddawi, Nahr El-Bared, Wavel, and Burj Barajneh camps



## Supported by

Lebanon Humanitarian Fund



## In Partnership with

Women's Programs Association, Health Care Society, Social Support Society, Mousawat Organization

Through **comprehensive elderly care**, we ensure that our elderly **receive essential health services while maintaining their dignity and independence**. In late 2024, we expanded our elderly care program to **Burj Barajneh Camp**, reaching even more vulnerable elders.



## IMPACT IN 2024

- **585 elderly** individuals received home-based medical care from a specialized nursing team.
- **117 elderly** individuals benefited from physiotherapy sessions to restore mobility and enhance independence.
- **205 elderly individuals** received mobility aids and hearing devices to improve movement and communication.
- **146 elderly individuals** received partial medical assistance to cover the costs of necessary surgeries.
- **900+ elderly individuals** engaged in social and recreational activities, promoting mental well-being and community inclusion.

## Dignified Aging: A Life of Comfort & Independence

“I hadn’t walked through the camp’s streets in six years because of my severe back and foot pain. But with my new wheelchair, I can finally go on outings with my granddaughters, enjoy the fresh air, and reconnect with my community. It feels incredible!”

**Amina**







# AHMAD ABU GHAZALEH PUBLIC LIBRARY



## Objective

Promoting and expanding cultural awareness



## Target Group

Residents of Wavel Camp and surrounding areas



## Supported by

Mrs. Fatima Abu Ghazaleh



## In partnership with

Jannat Al- Ibdāa Association

Throughout 2024, the library remained a cornerstone of education and culture, welcoming **1,658 visitors** and facilitating **1,063 book loans**. Beyond its shelves, it hosted diverse activities, including:

- Community awareness sessions
- Youth training workshops
- Cultural and recreational events for children and youth
- Reading activities

However, the Israeli war on Lebanon did not spare the library. Severe damage to windows, furniture, computers, and projectors forced a two-month closure before activities could resume.



## Space for Creativity and Expression

“I’ve always loved drawing, but it felt like a distant dream—until I came across an ad for a free art course at the library. That’s when my journey started. Guided by a well-known artist from Baalbek, we explored our talents and learned to express emotions through art. With his encouragement, I developed my

own style, gaining confidence with every stroke. Art has become my voice, and every painting feels like a piece of my soul.”

**Aya**







# MUSIC PROGRAM



## Objective

Preserving heritage and fostering cultural expression among children and youth



## Target Group

Children and youth in Beddawi, Shatila, Burj Barajneh, and Nahr El-Bared Camps



## Supported by

The Arab Fund for Economic and Social Development



## In Partnership with

Beit Atfal Assumoud, Al Kamandjati Association, Prima Materia

In the overcrowded refugee camps, music creates a much-needed space for creativity, self-expression, and connection to Palestinian heritage. This program has benefited **232 children and youth** through:

- **Community Music Education:** Providing lessons and musical training for **127 participants** across four camps.
- **Music Therapy:** Using music to support emotional and behavioral well-being, with **44 children** benefiting from therapy sessions in Beddawi and Nahr El- Bared Camps.

## A Sound of Hope and Change

**Mohammad Yousef** joined the program in 2016 as a 12-year-old guitar student in Ein el- Hilweh Camp. Despite constant disruptions due to security tensions and a surrounding environment that discouraged music, he remained committed. Over time, he even began teaching beginner students in Ein el- Hilweh and Burj Shemali Camps.

“Music has been my escape, my joy, and my passion. Learning it was demanding, but the feeling of playing a melody and sharing it with others is worth every effort. It has shaped my journey and given me a space for reflection, peace, and happiness.”







# Securing Humanitarian Support

We provide humanitarian support rooted in our commitment to easing human suffering, especially under the harsh conditions endured by Palestinian refugees in Lebanon.

- Health support
- Emergency relief







# HEALTH SUPPORT



## Objective

Providing high-quality, free medical care



## Target Group

Palestinian refugees in Lebanon



## Supported by

The Arab Fund for Economic and Social Development



## In Partnership with

Health Care Society, Palestine Red Crescent Society, Human Call Association

## 1. DIALYSIS TREATMENT: A Lifeline for Survival

With no healthcare coverage from UNRWA or the Lebanese Ministry of Health, dialysis treatment is out of reach for many Palestinian refugees. This program is the only safety net ensuring they receive the life-saving care they need.

- **156 patients** received free dialysis, totaling **24,000 sessions annually**.
- **46 patients** treated at Safad Hospital – Beddawi Camp.
- **110 patients** treated at Al-Hamshari Hospital – Saida.



## Ongoing Support for a Never-Ending Treatment

“ I started dialysis at 27—it was a shock. For the past seven years, I’ve undergone three sessions a week. This center has become my lifeline, not just for me but for dozens of others. Without free treatment, our lives would be at risk. I have adapted—I dedicate three days to treatment, and the rest, I work as a taxi driver, trying to live as normally as possible. ”

**Mahmoud Ismail**



## 2. STRENGTHENING THE HEALTHCARE SYSTEM

### for Sustainability and Quality

- **Supporting medical and administrative staff** at Human Call Hospital – Ein el Hilweh to ensure job stability and improve service quality.
- **Providing 6 Quality Medical Devices for Five Health Centers** Operating in the Camps of Burj Barajneh, Beddawi, Nahr El-Bared, Burj Shemali, and Ein El- Hilweh. The equipment included:
  - **Laparoscope** for minimally invasive surgery.
  - **Advanced sterilization machines** to enhance patient safety.
  - **Ultrasound imaging devices** for improved diagnostics.
- **135 life-saving surgeries** partially covered, prioritizing children and critical cases.







# EMERGENCY RELIEF: RESPONDING TO URGENT NEEDS



## Objective

Providing immediate support to the most vulnerable families



## Target Group

Palestinian refugees in Lebanon



## Supported by

Danish Muslim Aid



## In Partnership with

Women's Programs Association

As economic conditions worsen, more families face **severe hardships**. Our intervention focuses on urgent relief to ease their daily struggles.

- 687 families in Wavel Camp – Baalbek received \$100 heating fuel vouchers.
- 680 families in Burj Barajneh Camp received \$100 food vouchers.



## A continued commitment to preserving human dignity

“ We barely survive. I am the sole provider for my four children, and despite working, I can't meet our basic needs. In winter, we rely on aid to buy fuel—without it, the cold would be unbearable. ”

**Khairiya Atour**





# Palestine Lives Within



# PALESTINE LIVES WITHIN A Living Identity on Camp Walls

With over **two-thirds of Palestinian refugees** living below the poverty line—amid crumbling infrastructure and sun-starved alleyways—art has become a powerful form of resistance.

In vibrant murals across their camps, they have painted their **villages, olive trees, and heritage**, turning gray walls into a living memory of home. As Mahmoud Darwish once said,

**“Without memory, there is no real connection to a place.”**

Wavel Camp



Ain al-Hilweh Camp



Shatila Camp



Mar Elias Camp



Beddawi Camp



Burj el-Barajneh Camp







# Financial Indicators



Welfare Association, Lebanon

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
For the year ended 31 December 2024

	Notes	2024 US\$	2023 US\$
Grants and revenues			
Restricted contributions	4	5,461,199	4,734,245
Unrestricted contributions	5	206,200	54,280
		5,667,399	4,788,525
Program costs related to restricted contributions			
Program costs	4	(5,461,199)	(4,734,245)
Program costs related to unrestricted contributions		(116,558)	(135,835)
Administrative expenses	6	(522,182)	(528,073)
		(432,540)	(609,628)
Other income			
Management fees	12	633,517	513,601
Other income, net		8,605	4,426
		642,122	518,027
Increase (decrease) in net assets		209,582	(91,601)
Net assets at 1 January		329,769	421,370
NET ASSETS AT 31 DECEMBER		539,351	329,769

STATEMENT OF FINANCIAL POSITION  
As at 31 December 2024

	Notes	2024 US\$	2023 US\$
ASSETS			
Contributions receivable	7	5,690,649	5,652,574
Prepayments and other assets		7,738	7,268
Bank balances and cash	8	1,901,957	1,696,578
Due from head office		429,793	369,330
TOTAL ASSETS		8,030,137	7,725,750
LIABILITIES AND NET ASSETS			
Liabilities			
Accounts payable and accruals	9	295,047	447,123
Deferred contributions		7,195,739	6,948,858
TOTAL LIABILITIES		7,490,786	7,395,981
NET ASSETS		539,351	329,769
TOTAL LIABILITIES AND NET ASSETS		8,030,137	7,725,750

The financial statements were authorised for issue on 16 April 2025 by

The attached notes 1 to 12 form part of these financial statements.



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INDEPENDENT AUDITORS' REPORT TO THE BOARD OF TRUSTEES OF  
WELFARE ASSOCIATION, LEBANON

Opinion

We have audited the financial statements of Welfare Association, Lebanon (the "Association"), which comprise the statement of financial position as at 31 December 2024, the statements of activities and changes in net assets and 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 IFRS Accounting Standards as issued by International Accounting Standards Board (IASB).

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Association in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) (the "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 a matter

We draw attention to Note 2 to the financial statements which describes the current economic situation in Lebanon. Our opinion is not modified in respect of this matter.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS Accounting Standards, 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 concerns and using the going concerns basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Association's financial reporting process.

Auditors' 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 auditors' 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.



INDEPENDENT AUDITORS' REPORT TO THE BOARD OF TRUSTEES OF  
WELFARE ASSOCIATION, LEBANON (continued)

Auditors' responsibilities for the audit of the financial statements (continued)

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.
- Conclude on the appropriateness of management's use of the going concerns 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 auditors' 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 auditors' 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 management 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.

Ernst & Young  
Ernst & Young

16 April 2025  
Beirut, Lebanon





# With Our Partners, We Grow

Al Kamandjati Association  
Al Izza Educational and cultural Association  
Al Huda Kindergarten (Mourshed)  
Almobader Association  
Ahlam Lajea Association  
Association Najdeh – Lebanon  
Community-Based Rehabilitation Association  
Children and youth center  
Fraternity Association for Social and Cultural Work  
General Union of Palestinian Women  
Ghassan Kanafani Cultural Foundation  
Health Care Society  
Humanitarian Relief for Development  
Human Association for Relief and Development  
Human Call Association  
Human Development Center  
Jannat Al-Ibdaa Association  
Just Childhood

Mabarrat Charity Association  
Mousawat Organization  
Palestinian Students' Fund  
Palestinian Red Crescent Society  
Prima Materia  
Peace for You Association  
Sanad Organization  
Shahd Association  
Social Support Society  
Saint Joseph University of Beirut -Institut Libanais d'Educateurs  
The Popular Aid for Relief and Development  
The Arab Resource Centre for Popular Arts  
The National Institution of Social Care and Vocational Training – Beit Atfal Assumoud  
Unite Lebanon Youth Project  
Women's Humanitarian Organization  
Women's Programs Association  
Women's Association for Care and Social Networking

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United Nations Children's Fund (UNICEF)  
United Nations Development Program (UNDP)  
Welfare Association UK

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**WE PERSEVERE.**

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