RIWAQ 2019
ANNUAL REPORT
RIWAQ 2019
Annual Report
**Vision:** Cultural and natural heritage that thrives and enjoys protection at the national and regional levels, fosters knowledge exchange, contributes to the national identity, and establishes the cultural and human dimensions of Palestine.

**Mission:** Preserving the cultural and natural heritage in Palestine through restoration, revival, and documentation. This is done by mobilizing resources, implementing programs and projects, contributing to drafting supportive policies, and building partnerships that increase knowledge exchange and national awareness.
**Riwaq 2019**

Since its establishment in 1991, Riwaq has sought to place cultural heritage on the national agenda and as an important part of Palestinian society. Cultural heritage is seen as an important pillar of economic, social, and economic development in Palestine and as an aspiration against colonial patterns and projects.

In 2019, RIWAQ focused on consolidating its vision to develop and revive rural Jerusalem, through the approach to rehabilitate 50 of the most significant historic centers in rural Palestine. Riwaq also restored individual buildings and expanded the circle of cultural and community-based activities in Palestine and that of international partnerships. Riwaq also sought to develop the sustainability and continuity of its programs in light of the scarcity of funding and resources by expanding the development program and reaching out to individuals and institutions who are interested in preserving the cultural heritage.

RIWAQ worked on the rehabilitation and conservation of the historic centers of Al Jib, Qalandiya, Kafr ‘Aqab, and Jaba' as part of the "Life Jacket" project. The project seeks to restore life in these centers in a way that guarantees a productive relation between them, and enables them to form an incubator of agricultural, artisan and cultural rural products, creating support to their societies that have been fragmented by the occupation. Riwaq has also completed work in Beitunia and ‘Asira ash Shamaliya, as part of the 50 Villages project. The restoration of the community centers has also allowed Riwaq to create spaces for community grassroots organizations in Kafr Ra’i, Qabatiya (Jenin), Qalandiya (Jerusalem), Rantis and Birzeit (Ramallah), and to rehabilitate Riwaq’s library, archive, and outdoor space to host activities and visitors.

The year 2019 was full of cultural activities and programs for RIWAQ which participated in many conferences, cultural, and artistic events locally and internationally. The most important participation was at the Chicago Biennial with the exhibition "Secrets of a Digital Garden: 50 Flowers .... 50 Villages.” In addition, Riwaq took part in the Nuwwar Nissan Festival and organized the drawing competition: "Our Heritage, Our Identity" for seventh grade students in the West Bank and Gaza. Riwaq also organized the Tom Kay Prize for sketching and hosted a series of activities and tours in historic villages and towns. This year, Riwaq also focused on empowering its team by partaking a group of workshops and educational trips to Egypt, Russia, Australia, and Uganda.

Riwaq maintained its contribution to the development and enrichment of the Palestinian library by producing a book entitled The Vigilant Eyes of the Sovereign: Police in Palestine: Reforms and Tegart’s Colonial Plan,” and the booklet “Life Jacket: Developing and reviving rural Jerusalem”.


Content

50 Historic Centers Rehabilitation Program: Towards New Geography.............. 7
Community Centers/ Cultural Infrastructure for Social Change .......................11
Cultural and Community-based Activities ..........................................................17
Resource Development Program ........................................................................23
Publications ........................................................................................................25
Board, Staff, and Supporters ...............................................................................26
Riwaq Financial Report ......................................................................................28
50 Historic Centers Program: Towards New Geography

The Life Jacket: The Revitalization of Jerusalem

Villages Cluster

For the year 2019, Riwaq continued its conservation and rehabilitation activities in villages of rural Jerusalem. This project is based on Riwaq’s approach of interconnected communities that complement each other and enhance joint projects and natural surroundings. Riwaq is aware of the challenges of the rehabilitation process and the necessity to connect with various partners and sectors. Therefore, this year, in addition to the restoration work, the project included research endeavors, archaeological excavations, and workshops on community tourism and development. RIWAQ has completed its work this year in al-Jib and Qalandiya (north-west of Jerusalem), and Kafr ‘Aqab and Jaba’ (north-east of Jerusalem).

Al Jib Village – second and third phases

In cooperation with Al Jib village council, Riwaq has carried out preventive conservation for the second phase to rehabilitate the historic center. The preventive conservation focused on protecting and restoring the eastern side of the historic center, and completing major works at its core, at a cost of USD 169,658, made available by the Cultural Protection Fund of the British Council. Riwaq also worked on the restoration of a historic building known as "throne house" to be used for upcoming activities, meetings and workshops. The aim of these activities is to discuss and develop a plan to revive and completely rehabilitate four totally demolished rooms into a public space, at a cost of USD 87,484 made available by the Arab Fund for Economic and Social Development.
Archaeological excavation in Al Jib

Riwaq has contracted with the department of archeology at Al-Quds University to carry out an excavation in an important historic building in Al Jib, known as the church. The building is characterized by its large size and way of construction, and the presence of a complete circular window over its entrance, located on its western side. The building was primarily dated by a number of archaeologists and historians, who confirmed that it dates back to the Crusades period. This confirmation affirms the reliability of ancient documents found and the results of the oral research. Archaeological excavations were carried out at sites in and around the building, and the archaeological findings of remains of pottery were documented by staff of Al-Quds University. The aim was to analyze the building, document it, date it, know its historical uses, and take appropriate measures to protect it. The excavation was carried out at a cost of USD 10,000 made available by the Cultural Protection Fund of the British Council.

Kafr‘Aqab - second phase

Riwaq completed the preventive conservation for the second phase in the historic center of Kafr ‘Aqab, which included the restoration of the old mosque and the rest of the buildings and yards on both sides of the street, in addition to a complete restoration of a service center for the municipality of Kafr ‘Aqab. The project was implemented at a cost of USD 210,886 made available by the Cultural Protection Fund of the British Council.
Jaba’- fourth phase

Riwaq has completed its fourth and final phase in the historic center of Jaba’. This phase focused on creating public spaces to facilitate the process of rehabilitation, in addition to the restoration of buildings and historic monuments to serve as artistic residences for PYALARA. The restoration work was done at a cost of USD 318,613 made available by the Cultural Protection Fund of the British Council.

Qalandiya- Phase II

In collaboration with the village Council of Qalandiya, Riwaq has executed the second phase of the rehabilitation of the historic center. The phase included restoration of two courtyards for the use of local community; one is used as a center for the Youth club of the village, and the other as a Women society center, as well as continuation of preventive conservation in the North East part of the historic center. This phase was done by a generous donation from the British Council with total amount of USD 267,945.
50 Historic Centers

‘Asira ash Shamaliya - second phase

RIWAQ implemented the second phase of the project to restore and revive the historic center of ‘Asira ash Shamaliya, in cooperation with its municipality. This phase included a preventive restoration of Abu al-Raz alley, the rehabilitation of a public space, and the restoration of five buildings for housing and private use, based on the concept of “oneh.” The project has been completed in March 2020, at a cost of USD 179,000 made available by the Arab Fund for Economic and Social Development.

Beitunia - second phase

Riwaq, in cooperation with the Municipality of Beitunia, has completed the second phase of restoring and reviving the historic center of Beitunia. This phase focused on transferring some of the activities of the cultural center of the municipality of Beitunia and the Children's Library to the historic center, by restoring the Hosh Dar Abu Al-Kheir and the historical olive press to be used to host cultural activities. The project was completed at a cost of USD 128,530 made available by the Arab Fund for Economic and Social Development. Riwaq has also completed the supply and installation of the children's educational park in cooperation with the municipality, at a cost of USD 14,000 made available by the Middle East Children's Alliance.
Community Centers and Public Spaces: Cultural Infrastructure for Social Change

Women’s Charitable Association - Rantis

A historic building belonging to the Women’s Charitable Association in Rantis was restored to serve as a kitchen to produce food for the association. The association prepares meals for visitors and provides the village school canteens with meals. The project was completed at a cost of USD 24,000 made available by the Palestinian Association for Cultural Exchange.

Hosh Nazzal - Qabatia (second phase)

Riwaq completed its work on restoring Hosh Nazzal to serve the community center for the municipality. The building contains a large number of rooms, squares, and roofs that will be operated by the municipality, and includes a kindergarten, a youth club, and a multi-purpose room for municipal activities. The project was completed at a cost of US $ 131,029, and with the support of the Swedish government through UNESCO.
Young Scientists Club - Birzeit

The historic monument of Hosh Shaheen was restored for the Birzeit Young Scientists Forum. The project included the rehabilitation of rooms and outdoor spaces of the Hosh to be used by the club. The project provides six rooms with offices and multi-purpose halls for workshops, meetings and children's scientific activities. The project was completed at a cost of USD 110,566, made available by the Swedish government through UNESCO.

Al Huqqiyeh Mansion in Qalandiya - second phase

Following its sustainability vision, Riwaq has accomplished the second phase of restoring Al Huqqiyeh Mansion in the historic center of Qalandiya. The building will serve as a resource center and library to Riwaq. In addition, it will operate as a headquarter to local institutions or companies. The building contains multiple rooms and courtyards and will play a central role in reviving the center of the village and enhancing the economic and social development of its community and the surrounding villages. The project was completed at a cost of USD 121,213 made available the Swedish government through UNESCO.
Heritage Preservation Center - Kafr Ra’i

Riwaq is currently restoring and rehabilitating a heritage preservation center, in cooperation with the Municipality of Kafr Ra’i. The municipality will operate the building, which consists of three rooms, and will work on establishing a committee to protect the heritage in the historic center, and prepare one of the rooms to host visitors coming to the village. The project is expected to be completed at a cost of USD 77,575 made available by the Swedish government, through UNESCO.

Riwaq’s Garden

Riwaq has been working on a project to rehabilitate the back garden and the ground floor of the building. The aim is to make as much use of the garden as possible, and to do maintenance to the well in order to increase the green area in the garden. Riwaq has also renewed a hall that fits 50 people and will be used for regular activities. The project included making available a larger and more organized space for Riwaq’s library, which is open to students and researchers. The project was completed at a cost of USD 65,000 made available by the Swedish government through UNESCO.
Restoration project of Al-Ghussein Palace - Gaza

Between 10 and 12 July 2019, Riwaq held a workshop on structural analysis and reinforcement of historic buildings at Al-Ghussein Palace in Gaza. The building collapsed a year ago, and a structural analysis and training of engineers were needed to deal with such cases. The workshop, which was conducted in cooperation with Iwan Center and attended by about 15 engineers, also addressed structural documentation issues, diagnosis of collapses and their causes, possibilities of reinforcement and design, and methods of restoration with a focus on theoretical discussions and restoration ethics in cities such as Gaza and on a site such as Qasr Al-Ghussein. The workshop has allowed for the development of design and support plans to be implemented with the availability of financial resources. The workshop was held with the support of the Goethe Institut in Ramallah.
Cultural and Community-based Activities

Riwaq believes in the important role that local communities play in preserving and operating the cultural heritage. Accordingly, Riwaq organizes a program focused on cultural and community activities aimed at consolidating and popularizing the concept of preserving the cultural heritage, engaging local communities, and stimulating cultural production in the culturally rich, yet marginalized Palestinian rural areas. Riwaq carries out these activities in partnership and cooperation with a number of artistic and cultural institutions and professionals from this sector.

The Chicago Architecture Biennale of 2019

Riwaq participated in the Chicago Architecture Biennale for the year 2019 through the architectural art exhibition "Secrets of a Digital garden: 50 Flowers ... 50 Villages" in cooperation with Yara Sharif and Nasser Golzari. The exhibition included digital figures in the form of flowers, each representing a Palestinian village in the West Bank, the occupied territories, and Gaza. The exhibition lasted for four months and was visited by nearly 5,000 people. With their smartphones, visitors were able to get to know the villages through the information and videos provided in the digital flowers.
Nuwwar Nissan Festival

For the seventh consecutive year, Riwaq participated in the Nuwwar Nissan Festival, which is organized by the Ramallah Municipality, in cooperation with a group of cultural institutions in Ramallah. The theme of the festival's edition for the year 2019 was "Nature in Palestine, Wild Plants and Birds" and RIWAQ participated by producing a booklet. Riwaq also presented an activity for children that links the elements of the cultural heritage with nature, such as introducing agricultural areas and plant decorations used in traditional tiles and wild plants. About 600 children participated in the activities in Riwaq’s garden and Star Mountain Rehabilitation Center in Abu Qash.

Tom Kay Award

The Tom Kay sketching Award for architecture students in Palestinian universities was held for the eleventh year. In addition to commemorating the architect Tom Kay, the aim of the award was to assert free sketching on site as a permanent practice of drawing and documenting the architectural heritage and the surrounding natural and urban landscape in Palestine. The award focused on drawing and documenting the architecture of palaces and castles in the throne villages. The large participation of students from various Palestinian universities was very notable. 36 students presented their works which varied in terms of sketching techniques and its approach to the issue of throne villages. The jury consisted of Benji Boyadjian, Yara Bamieh, Dana ‘Abbas, Mahran Abul Hummos and Mays Qasrawi. The committee decided to award prizes to: Rand Hamdallah, Yasmine Abu Al-So’ud, Muhammad Samara, Mahmoud Al-Helou and Osama Al-Shu’aibi.
"Our Heritage, Our Identity" Drawing Competition

For the second year in a row, Riwaq launched a national drawing competition entitled “Our Heritage, Our Identity .... Let us Preserve It”. The competition was organised in cooperation with the Ministry of Higher Education, the Nawa Foundation for Culture in Gaza and Bisan Sytems. Participation was opened to all seventh grade school students affiliated to the Palestinian Ministry of Education in the West Bank, Jerusalem and Gaza Strip. The competition aims to educate students about the importance of the cultural and architectural heritage in Palestine and the need to preserve it. It also emphasizes its importance as an essential component of the Palestinian cultural and national identity, and as a space for economic and social development. About 15,000 students participated in the competition. A special jury, formed by Riwaq and the ministry, examined and evaluated the drawings, and chose the winning ones. 88 awards were given in a celebration in Riwaq’s garden attended by the winners, their teachers and their families.

Riwaq’s Seminar

For the sixth consecutive year, Riwaq provided a platform for individuals from diverse backgrounds to share their work and research in Riwaq’s seminar. The seminars included a number of lectures and discussions, to which Sam Husseini, Issam Abdeen, and Hanin Nazzal participated, in addition to the launch of the book "The Jewish Quarter and the Moroccan Quarter in Old Jerusalem" by Dr. Nazmi Al-Jubeih, published by the Institute for Palestine Studies and the Welfare Association.
Workshops and Training

For the year 2019, Riwaq organized a group of training workshops specialized in restoration. The first of which targeted municipality architects and engineers in the south of the West Bank which participated in a course of restoration and maintenance of historic buildings for three days in the historic center of Adh Dhahiriya, as part of the "Waves: Art Residencies" program in collaboration with the A.M. Foundation. RIWAQ also carried out a training workshop in Qalandiya, targeting more than 20 architects and students from Palestine and abroad. In addition, Riwaq organized two workshops on community tourism and development, entitled "Management of Heritage Sites," with the aim of developing the local vision of managing heritage sites.

Village Activities

As part of its work in reviving the villages of rural Jerusalem, Riwaq organized a group of activities and events to raise the level of community participation and awareness of the revitalization process, including Al-Saha activity in Kafr ‘Aqab with the organization of Dalia Association and storyteller Fida’ ‘Ataya. Later. A mural was also painted on the roof of a historic building in Kafr ‘Aqab, in collaboration with artist Mohammed Joulani and volunteer students. In Jaba’, Riwaq, in cooperation with the Orient and Dance Theatre and the Electricity Company, organized a recycling workshop to create street furniture for public spaces in the historic center of Jaba’. RIWAQ organized a series of drawing tours in the historic centers of villages in northwest and northeast of Jerusalem, to document their oral history, in cooperation with Urban Sketchers Ramallah to sketch on-site. In addition to a series of tours and volunteer work in cooperation with Sharek Youth Forum.
RIWAQ’s Participation in External Training Programs (Egypt, Uganda, Russia and Australia)

As part of its program for “regional networking,” Riwaq’s team went on an educational trip to Egypt in Luxor, Aswan and Cairo with the aim of learning about the cultural heritage and the current efforts of various actors in the sector regarding the rehabilitation and restoration of cultural heritage. The team also visited New Gurna village and Al Harraniya village for handicrafts. The team held meetings with centers active in the field of cultural heritage in Egypt, such as the Tarek Wali Heritage Center and Ramses Wissa Center for the Arts.

Riwaq also participated in the fifth annual “Arts Collaboratory” annual assembly held that year in Kampala, Uganda. In addition, Riwaq participated in the ICCROM course for the conservation and restoration of wooden architecture, which was held in Russia and World Heritage sites in Kizhi Island. Riwaq took part in the “Black-Palestinian Solidarity Conference: Contesting Settler Nationalism” held in Melbourne, Australia.
Resource Development Program

Based on RIWAQ’s plan, two development employees were appointed in early 2019, to plan, formulate, build, and communicate the development sustainability plan. They also consulted with the members of Riwaq’s board of directors. They have reached several measures, including setting specific visions and goals for this plan, and formulating policies, procedures and potential donors. Riwaq also developed the possibility of using the Visa card payment machine, the electronic payment service (donation) on the Riwaq website, and the conversion of the Riwaq database through a communications and relationship management software program.

Riwaq worked on creating connections with Palestinian and non-Palestinian communities in the diaspora in both the United States of America and Australia. It did so by organizing visits and lectures with the aim of publicizing Riwaq’s work and mission and mobilizing support for the sustainability of Riwaq and its programs. At the top of those visits was a fundraising dinner organized in cooperation with the Dal’ouna Music Ensemble (by Ramzi Abu Radwan) in Chicago, USA, and another event at Ann Arbor in cooperation with Anan Ameri and the Palestinian Aid Association. In addition to that, Riwaq gave lectures at the Jerusalem Fund for Education and Community Development in Washington, and the Center Palestinian Studies, New York, and met with the Palestinian community of Beitunia and Beit Hanina in the USA. In Australia, a lecture was organized at the Ibn Rushd Center in Melbourne and another one at the Sydney Architecture Festival in cooperation with the Palestinian Film Festival.
Riwaq Day (Friends of Riwaq)

As part of its sustainability plan, Riwaq organized an event called "Riwaq Day" in recognition of the efforts of RIWAQ supporters, both local and international, and to in order to increase the number of its friends and followers. Riwaq awarded six influential figures, including two of its former employees (Nazmi Jubeh and Farhat Muhawi), two international supporters (Johann Bersman and Jacques Barley), and two local entrepreneurs from the villages where Riwaq worked (Musa Hajj Hassan / Birzeit Project, and Ribhiyyah Hamad / Abwein Project).

Riwaq aims at making Riwaq Day an annual tradition in order to enhance its work and encourage more people to become friends and supporters, thus protecting cultural heritage in Palestine.

Updated Riwaq Strategy (2018-2020)

Riwaq aspired to develop and update its strategic plan (2012-2014) into a 10-year plan for the years 2020-2029. Through a participatory approach and the involvement of RIWAQ employees and members of the board of directors, the contracting company "Pal Professionals" formulated a strategic plan that includes a 10-year plan and reconsiders RIWAQ's vision, mission, and strategic goals, in addition to proposing the level of organizational structure and job description for all jobs in RIWAQ. The methodology of the work also included fieldwork and consultations with stakeholders and users, as well as a workshop for Riwaq’s board members and employees to discuss the strategy. Through its strategy, Riwaq aims at solidifying its mission and developing its approach in response to the aspirations of local communities and the urgent need to protect the threatened and marginalized cultural heritage in Palestine.
Publications

“The Vigilant Eyes of the Sovereign: Police in Palestine between the Ottoman Reforms and Tegart’s Colonial Plan,” by Palestinian historian and geographer Dr. Shukri Arraf. The book covers the history and architecture of police stations and castles in Palestine, and their relationship to Palestinian revolutions and the British politicians who contributed to the formation and the modernization of surveillance systems and detention centers. It examines in detail Tegart’s plan, the largest colonial infrastructure project in Palestine, by documenting police stations, their organizational structures, and geographical distribution throughout Palestine.

“The Life Jacket: The Restoration and Regeneration of Rural Jerusalem,” edited by Khaldun Bshara, and with the contribution of a group of architects working in Riwaq, sheds light on the project. Riwaq has been implementing the project since 2015 in the villages of north-west and north-east Jerusalem (Jaba’, Kafr ‘Aqab, Qalandiya, Al Jib), and addresses the geopolitical challenges that Jerusalem has to endure; including separation, dispersal, and marginalization. In the Life Jacket project, Riwaq proposes creative attempts that highlight the social and economic potential of the villages of Jerusalem, in order to contribute to the steadfastness of Palestinians in their lands and to resist the attempts of fragmentation and separation of Jerusalem from its natural incubator, the rural areas.
Board, Staff, and Supporters

Riwaq’s Board convened four times in 2019 to discuss strategic plans and the current status and developments of ongoing and completed projects. The General Assembly held its annual meeting in April 2019.

In 2019 the Riwaq Board consisted of:

- Maha Abu Shousheh President
- Farhat Muhawi Vice-President
- Ghassan Abdullah Treasurer
- Christo Bursheh Secretary
- Suad Amiry Member
- Hani Qurt Member
- Iyad Masrouji Member

In 2019 the RIWAQ family consisted of the following members:

- Aya Tahhan Architect
- Ayyat Ghanam Site Engineer
- Carol Michael Cultural Program Coordinator
- Dana Abbas Architect
- Hiba Omari Development Officer
- Khaldun Bshara Director
- Kholud Najjar Site Engineer
- Mawed Abu Shamleh Site Engineer
- Michel Salameh Senior Architect
- Mohammad Subhi Office Support
- Murad Mansour Financial Manager
- Renad Shqeirat Senior Architect
- Saja Mansour Architect
- Samah Daraghmeh Administrative Assistant
- Shatha Safi Director
- Suad Amiry PR & Fundraising Support (volunteer)
- Tareq Dar Nasser Senior Site Engineer
- Yara Bamieh Architect/Graphic designer
Our activities and projects would not have been possible without the support of the following organizations and individuals:

Arab Fund for Economic & Social Development

Arab Fund for Economic & Social Development (AFSED) through Taawon

Arts Collaboratory

Bisan Systems

Cultural Protection Fund of the British Council

Doen Foundation

Goethe Institut - Ramallah

Government of Sweden through UNESCO

KfW Development Bank

L’Agence Wallonne du Patrimoine (AWaP)

UNDP’s Programme of Assistance to the Palestinian People (PAPP)

Tom Kay

Wallonie-Bruxelles International (WBI)
INDEPENDENT AUDITOR’S REPORT

To the Board of Trustees
RIWAQ Center for Architectural Conservation (RIWAQ)
Palestine

Report on the Audit of the Financial Statements

Opinion
We have audited the financial statements of RIWAQ Center for Architectural Conservation (hereinafter “RIWAQ”), which comprise the statement of financial position as of December 31, 2019, statement of activities, statement of changes in net assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of RIWAQ as of December 31, 2019, its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

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 Statement section of our report. We are independent of RIWAQ in accordance with the ethical requirements that are relevant to our audit of the financial statements in areas under the jurisdiction of Palestinian Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 IFRS, 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 RIWAQ’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 RIWAQ or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the RIWAQ’s financial reporting process.
INDEPENDENT AUDITOR’S REPORT (Continued)

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 ISA’s, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also,

1. 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 risk, 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.

2. 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 internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. 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 RIWAQ’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 disclosure 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 RIWAQ to cease to continue as a going concern.

5. 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.
INDEPENDENT AUDITOR’S REPORT (Continued)

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.

Raed Abu Eletham
Deloitte & Touche (M.E.)
Ramallah – Palestine

Raed Abu Eletham, CPA
License no. (109/2002)
April 15, 2020
## Riwaq Center For Architectural Conservation
### Statement of Financial Position
### As of December 31, 2019

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<tr>
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<th>2019</th>
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<tr>
<td>General unrestricted fund</td>
<td></td>
<td>692,539</td>
</tr>
<tr>
<td>Temporary restricted fund</td>
<td>10</td>
<td>830,751</td>
</tr>
<tr>
<td>Investment in property and equipment</td>
<td></td>
<td>705,900</td>
</tr>
<tr>
<td>Endowment fund</td>
<td>13</td>
<td>389,252</td>
</tr>
<tr>
<td><strong>Total Net Assets</strong></td>
<td></td>
<td>2,618,442</td>
</tr>
<tr>
<td><strong>Total Liabilities and Net Assets</strong></td>
<td></td>
<td>3,160,285</td>
</tr>
</tbody>
</table>

The Accompanying Notes Form an Integral Part of These Financial Statements.
Riwaq Center For Architectural Conservation
Statement of Activities
For the Year Ended December 31, 2019

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted USD</th>
<th>Temporary Restricted USD</th>
<th>Total USD</th>
<th>Total USD</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td>10</td>
<td>-</td>
<td>80,561</td>
<td>80,561</td>
</tr>
<tr>
<td>Unrestricted contributions</td>
<td>14</td>
<td>10,575</td>
<td>-</td>
<td>10,575</td>
</tr>
<tr>
<td>Other revenues</td>
<td>15</td>
<td>64,339</td>
<td>-</td>
<td>64,339</td>
</tr>
<tr>
<td>Deferred revenues recognized</td>
<td>11</td>
<td>6,864</td>
<td>(3,781)</td>
<td>3,083</td>
</tr>
<tr>
<td><strong>Total Operating Revenues</strong></td>
<td></td>
<td></td>
<td>81,778</td>
<td>76,780</td>
</tr>
<tr>
<td>Net Assets Released from restrictions</td>
<td>10</td>
<td>1,971,346</td>
<td>(1,971,346)</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2,053,124</td>
<td>(1,894,566)</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Projects' expenses</td>
<td>16</td>
<td>1,971,346</td>
<td>-</td>
<td>1,971,346</td>
</tr>
<tr>
<td>Administrative and general expenses</td>
<td>17</td>
<td>29,466</td>
<td>-</td>
<td>29,466</td>
</tr>
<tr>
<td>Currency exchange loss (Gain)</td>
<td></td>
<td>12,679</td>
<td>(569)</td>
<td>12,100</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td></td>
<td></td>
<td>2,013,491</td>
<td>(669)</td>
</tr>
<tr>
<td>(Decrease)/Increase in net Assets for the year</td>
<td></td>
<td></td>
<td>39,633</td>
<td>(1,893,897)</td>
</tr>
</tbody>
</table>

The Accompanying Notes Form an Integral Part of These Financial Statements.
Riwaq Center For Architectural Conservation  
Statement of Changes in Net Assets  
For the Year Ended December 31, 2019

<table>
<thead>
<tr>
<th></th>
<th>General Unrestricted Fund</th>
<th>Temporarily Restricted Fund</th>
<th>Investment in Property and Equipment</th>
<th>Endowment Fund</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>USD</td>
<td>USD</td>
<td>USD</td>
<td>USD</td>
<td>USD</td>
</tr>
<tr>
<td>Balance as of January 1, 2019</td>
<td>649,823</td>
<td>2,724,648</td>
<td>708,983</td>
<td>61,535</td>
<td>4,144,989</td>
</tr>
<tr>
<td>Change in net assets for the year</td>
<td>(39,633)</td>
<td>(1,893,897)</td>
<td>-</td>
<td>-</td>
<td>(1,854,264)</td>
</tr>
<tr>
<td>Additions to property and equipment</td>
<td>(3,781)</td>
<td>-</td>
<td>3,781</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation for the year</td>
<td>6,864</td>
<td>-</td>
<td>(6,864)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers to Endowment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>327,717</td>
<td>327,717</td>
</tr>
<tr>
<td>Balance as of December 31, 2019</td>
<td>692,539</td>
<td>830,751</td>
<td>705,900</td>
<td>389,252</td>
<td>2,618,442</td>
</tr>
<tr>
<td>Balance as of January 1, 2018</td>
<td>682,026</td>
<td>1,522,888</td>
<td>712,935</td>
<td>61,535</td>
<td>2,979,384</td>
</tr>
<tr>
<td>Change in net assets for the year</td>
<td>(36,155)</td>
<td>1,201,760</td>
<td>-</td>
<td>-</td>
<td>1,165,605</td>
</tr>
<tr>
<td>Additions to property and equipment</td>
<td>(2,778)</td>
<td>-</td>
<td>2,778</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation for the year</td>
<td>6,730</td>
<td>-</td>
<td>(6,730)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Balance as of December 31, 2018</td>
<td>649,823</td>
<td>2,724,648</td>
<td>708,983</td>
<td>61,535</td>
<td>4,144,989</td>
</tr>
</tbody>
</table>

The Accompanying Notes Form an Integral Part of These Financial Statements.