

RWAQ 2023

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 acknowledges the cultural and human dimensions of Palestine.

Mission: Working to restore and revive the cultural and natural heritage in Palestine, document and preserve it through mobilizing resources, implementing programs and projects, and contributing to drafting supportive policies and building partnerships that lead to increased knowledge exchange and national awareness.

RIWAQ 2023

Riwaq has continued its tireless efforts to protect the cultural heritage in Palestine and prioritize it as a basic pillar of economic and social development. Cultural heritage is a pivotal element of the struggle of the Palestinian people and their aspirations for liberation, and the protection of their identity, history, and land. At the same time, the Israeli occupation has maintained its brutal practices of annihilating the population and destroying their identity and infrastructures through bombardment, the killings in Gaza, the confiscation of land, arrests, settlement expansion in the West Bank, and restrictions on livelihoods for our people inside the occupied territories.

This difficult period has reinforced our belief that our work constitutes an integral part of the Palestinian struggle and the journey of liberation from colonial patterns and projects. We feel a renewed responsibility to work, rebuild and contribute to the recovery of Gaza’s cultural heritage, and to contribute to the steadfastness of areas under threat by encouraging an active and responsive society.

The questions and issues raised for us and our partners today are no different from those we have already faced in our work, projects, and strategy. They are pivotal parts of Riwaq’s vision and mission: questions about resources and liberation from colonial regimes, about our awareness of local resources and our readiness to support the struggle of the Palestinian people, and the continuation of creative energies and productive capacity. These questions relate to the awareness of the architect, designer, artist, intellectual, and workers in all sectors of our society; to our environmental goals in projects and our sovereignty over resources; to overcoming geographical fragmentation and connecting communities through volunteer work and local mobilization and awareness; and about educational systems and engaging younger generations.

Riwaq will continue its work to preserve cultural heritage through the restoration of historical buildings, the revival of ancient towns, the development of crafts and local skills, documentation, capacity building, and close work with the community. Riwaq will focus on restoring the destroyed historical buildings and landmarks in Gaza as a vital contribution to the recovery of the sector with Palestinian vision and dynamism, in close partnership with colleagues in the Gaza Municipality, the Iwan Center, and workers in the cultural heritage sector.



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50 Historic Centers Program: Towards New Geography

The Life Jacket: Revitalization of the Jerusalem Cluster

Over the year, Riwaq continued with its vision and strategic project to rehabilitate and connect rural Jerusalem villages. Work focused on the rehabilitation of the historic centre of Kafr Aqab and enhancing partnerships with cultural institutions to initiate the headquarters and develop a site management and protection plan. Riwaq also continued work in the historic center of Qalandiya to restore more buildings, infrastructure, alleys, and corridors. Riwaq worked on the first phase of restoring part of the historic center of Beit Hanina.



Kafr Aqab- Phase V

Riwaq seeks to create a historic, economic, cultural, and social hub for the local community of Kafr Aqab and the surrounding areas. This goal is based on restoring historic buildings for use by institutions and collectives that offer activities linked to the empowerment of women, cultural and artistic activities for children, and support through art projects. Other programs include leadership and service workshops for visually impaired people and their families.

During 2023, Riwaq completed restoration work on buildings in the historic centre of Kafr Aqab for use by the Visual Arts Forum, the Palestine Association of Visually Impaired Persons, and the Kafr Aqab Youth





Club. This significant achievement was made possible through our strong partnership with the United Nations Development Program and generous funding from the German Government through the German Development Bank as part of the Investment Program for Strengthening Resilience - Phase II, at a cost of US\$294,000.00. We also express our gratitude for the support from partners in the Middle East Children's Alliance (MECA) for the children's garden project, at a cost of \$33,850.



Qalandiya Village- Phase IV

In partnership with Qalandiya Village Council, Riwaq implemented the fourth phase of the restoration and rehabilitation of the historic centre of Qalandiya. The Cultural Protection Fund of the British Council supported the project at a cost of \$171,169. The project included restoring and rehabilitating alleys, corridors, and arenas in the historic center, plus the rehabilitation of Hosh Musabbah and Dar Abed Rabbo to serve as a cultural youth institution. The German Representative Office of Ramallah supported the project at a cost of \$49,980.

Beit Hanina- Phase I

As part of the Life Jacket project in rural Jerusalem, Riwaq collaborated with Beit Hanina Village Council to implement the first phase in the restoration and rehabilitation of the historic center of Beit Hanina. This includes preventive conservation of the al-Najjar neighborhood, one of three neighborhoods in the historic center. The project covers a total area of 4,517 square meters, including six courtyards and 35 buildings. The restoration work targets the Seif El-Din Attic and the historic Al-Bad building, the most important landmarks in the Al-Najjar neighborhood. Preventive restoration includes general cleaning of the site, removing rubble from courtyards, alleys, and roofs, redefining alleys and building boundaries, and rebuilding demolished parts. The project is in partnership with the Beit Hanina Municipality and was supported by the British Council's Cultural Protection Fund with \$207,700.



Preventive Conservation Project in Silat al-Dahr

Silat al-Dahr has a rich historic center with many historic buildings, beautiful stone carvings, and a cohesive architectural fabric interwoven with agricultural land. In 2023 Riwaq conducted preventive conservation for the project's first phase, including cleaning, excavation of floors, removing dilapidated cement ceilings and parts of demolished buildings, and opening the main alley. Parts of the buildings that had collapsed were rebuilt, and stone pointing works and roof extensions were carried out. The project preserved approximately 29 historic buildings and reopened the central alley leading to the heart of the old city. The project was implemented with support from the Arab Fund for Economic and Social Development of \$140,810.





**Community Centers and Public Arenas:
Cultural Infrastructure for Social Change**

This project aims to provide a suitable environment for cultural and youth institutions and initiatives. It is a testament to our community’s commitment to social change by creating vibrant models for cultural initiatives, we can develop the capacities of women and youth, and provide spaces for children and families within their villages and old towns.



**Beitillu Women’s Association Restoration and
Rehabilitation Project - Phase II**

Beitillu Women’s Association is now located in a historic building restored by Riwaq in Beitillu as a space for women’s mental health and economic empowerment, and a destination for artistic and cultural activities for children. This project completes the restoration work, including the building serving as a children’s library for the past decade in cooperation with the village council and Beitillu Women’s Association. The project was implemented with generous support from the Arab Fund for Economic and Social Development of \$73,368.





Restoration and Rehabilitation Project of the Palestinian Rural Cinema –Ramin

Riwaq drew up plans to restore the Barbour Al-Beik (Abu Shaker) building in Ramin village on a high peak south-east of the village. The importance of the building lies in the fact that it was built in 1840 by Bashir Bey Touqan during the Ottoman period, and was a residential house and a wheat and grain mill until 1975. Nearby there is an Ottoman cemetery and an old mosque. The location of the building on open land classified as Area C is unique in its architectural composition. The plans and designs were drawn up in cooperation with the Al Reef Palestinian Cinema to serve as the headquarters of the association in Ramin. The project is intended to restore the building and its surroundings as an incubator for re-exploring the Palestinian countryside through visual documentation, astronomy, and the stars. The design of the project's first phase included the preventive restoration of the mill and the adjacent mosque building with generous support of \$73,368 from the Arab Fund for Economic and Social Development. However, the project was postponed and work was temporarily halted due to attacks by Israeli settlers on the area and threats to the workers.

Project to Improve Living Conditions for Families in Rural Jerusalem

Riwaq restored and rehabilitated five residential homes inhabited by families in the villages of rural Jerusalem as part of the annual Warm Home campaign. These homes were in the historic centers of Qalandiya, Beit Surik, and Bir Nabala. Riwaq also signed a cooperation agreement with the Palestinian Housing Council, a vital partner in implementing the project alongside other supporters, for \$45,000.



Maher Fawadleh Building Restoration Project in Aboud

Riwaq has drawn up plans to restore a historic building in Aboud owned by Maher Fawadleh for family use. The designs were created in collaboration with the owner and include two additional blocks on the building: a staircase that provides vertical communication from the ground floor to the first floor, and a second addition located above the first room for a master bedroom with bathroom and dressing room. During the design, the focus was on the intrinsic value of the historic building and ensuring that additions were compatible overall in size and materials with the original building. The outdoor courtyard was also designed to complement the historic building. Maher Fawadleh obtained approval from the Ministry of Tourism and Antiquities for the project, which was due to start in 2024 with private funding from the owner.





Cultural and Social Activities

During 2023 the Riwaq cultural program focused on strengthening partnerships with individuals and cultural institutions on joint artistic and cultural projects locally and internationally. While many activities and programs focus on supporting Riwaq's vision to restore and revive rural Jerusalem, partnerships extended to the Traditional Crafts Development Project and the Jusoor Alliance project as part of the All-Around-Culture program.

Traditional Crafts Development Project - Traditional Tile Craft

As part of its strategic partnership with the Arab Palestinian Investment Company (APIC), Riwaq engaged in a research and practical program to develop the traditional craft of tile making in Palestine. The Riwaq team researched and collected information about traditional colored tile factories, their locations in Palestine, and design students met with craftsmen in the field to seek ways to develop the use and design of tiles. Workshops took place offering practical training on traditional tiling and the manufacture of tile molds.



Venice Biennale 2023

Riwaq's team participated in the Venice Architecture Biennale 2023 exhibition: Time, Space, Existence. Riwaq's contribution revolved around the title Engaged Margins and focused on projects to revitalize the historic center of Kafr Aqab, and its relationship with its urban and social context and the broader urban expansion. The curatorial team included Iyad Issa, Dana Abbas, Tariq Dar Nasser, Yousef Dar Taha, and Mohammed Sobhi. Participation was generously supported by the Barjeel Art Foundation, the British Council's Cultural Protection Fund, and the Doen Foundation.





Nawa Association - Oral Heritage of Deir al-Balah

In collaboration with the Nawa Association for Culture and Arts in Deir al-Balah, Gaza, Riwaq worked on a project to document and raise awareness of the cultural heritage of Deir al-Balah through an activity booklet and a series of programs for children. The project sought to build bridges and challenge the geographical fragmentation imposed by Israeli colonialism through joint activities for children in Deir al-Balah and rural Jerusalem. Partners at the Nawa Association organized activities for children to learn about the villages of the Jerusalem countryside through the Sabra Children's Booklet. Stories and oral history about the cultural heritage of Deir al-Balah were collected in preparation for publishing activity books specific to the region. This project was supported by the British Council's Cultural Protection Fund.



Nuwwar Nissan

Riwaq's activities at Nuwwar Nissan 2023 focused on learning and exploration. Activities in the garden and the old town area of Ramallah introduced children to the railways that once connected Palestinian towns and villages. This was a unique opportunity to explore Palestinian geography, architecture, and caravanserais' (khan) social and economic history. The children's journey began by building a train from recycled materials and cardboard boxes, a hands-on experience that taught them about recycling and creativity. The second activity, in partnership with AIElieh for Science, Environment, and Arts,

involved learning about Khan Tankiz and the Cotton Market while participating in a weaving activity using a simple loom and colored threads. The third activity was a puzzle related to the Khan in Acre and its relationship to the port via the character of a butcher. In the fourth activity, the children drew and wrote letters using postage stamps they designed to imagine sending them to their loved ones. Riwaq's participation in this event in 2023 was made possible through the invaluable support of Ramallah Municipality, the Bank of Palestine, and the British Council's Cultural Protection Fund.

Jusoor Alliance and All-Around-Culture Program

As part of the All-Around Culture program, the Jusoor Cultural Alliance, consisting of Riwaq, Saqiya, and the Masahat Project, held a series of internal events to understand the nature of each institution's work in preparation for cooperation on a joint project. The All-Around Culture program, co-funded by the Culture Resource and the European Union, seeks to enhance a vibrant cultural system that can empower youth socially and economically in countries of the southern Mediterranean.

As part of this project, Riwaq participated in the second edition of Ecosystem Academy in Nuweiba, Egypt, organized by the All-Around-Culture team and the MITOst team. The Academy included attendees sharing their artistic and cultural experiences and practices using various media. Workshops and sessions (talks and presentations) also took place on communication and interaction, the





interconnectedness between art, culture, politics and funding, plus team-building and communication skills.

Under the title Learning Labs - Place, Archive, Arts, Wassim Al Kurdi shared his personal experience of dealing with family archives and led a discussion on institutional archives.

An art exhibition of traditional tiles took place in the historic centre of Qalandiya as a result of research work and experiments carried out by Riwaq. The exhibition celebrates the results of an intensive workshop aimed at designing and producing artwork inspired by traditional tiles. Several Palestinian artists and designers participated in the workshop under the supervision of artist Alaa Al Baba and in cooperation with artist Lara Salous and artist Munther Qaryouti.

Later, a Weave Your Tile workshop was organized with artist Lara Salous and a group of children and women at Al-Huqqiyeh Palace in Qalandiya. Participants experimented with weaving in the form of a traditional tile.

Participation in International and Regional Seminars and Conferences

Riwaq participated in the Culture in Crisis event in London. This program explored different case studies and approaches to reconstructing architecture in various environments. Riwaq also participated in a project on crafts, wood conservation, capacity building, and vocational training in response to the call for a Green Skills Acceleration Challenge for Youth by the Islamic Development Bank and the International Labor Organization at an event in Dubai/ UAE. Riwaq won second place and was supported

with \$30,000 for planning and implementation.

Riwaq also participated in the annual meeting of the Arab Foundations Forum held in Cairo, Egypt. The three-day conference, hosted by the Forum, discussed philanthropy in the Arab world and its relationship to economic, social, and environmental aspects. Speakers and attendees from NGOs and international organizations in the Middle East and North Africa region participated in the meeting and interactive workshops. Riwaq also participated in the Palestine Writes Festival with a distinguished group of speakers in a session titled Rebuilding Historical Palestine.

Riwaq Seminar

For the tenth year in a row, Riwaq has maintained its tradition of providing a platform for individuals from diverse backgrounds to share their work and research through the Riwaq Seminar. Curator, writer, and educator Amin Alsaden hosted a symposium titled A Collective Project: Art-Architecture Liaisons in Modern Baghdad. Architect, researcher, founder, and director of Tayyun Studio, Deema Assaf, also presented at the seminar. Her talk focused on urban foresting in Amman. Riwaq participated in virtual lectures presented by the Association Sante Sidi El Houari in Algeria as part of the Road to the Kasbah lecture series. This is a series of lectures specializing in preserving and revitalizing architectural heritage.





Architecture of Repair: Decolonization, Architectural Conservation and Healing in the Colonized Landscape of Rural Jerusalem

The symposium Architecture of Repair: Decolonization, Architectural Conservation and Healing in the Colonized Landscape of Rural Jerusalem discussed the preservation of architectural heritage in Palestine as a form of resistance to Israeli settler colonialism. The symposium explored how a critical understanding and re-interpretation of Palestinian architectural heritage can initiate a process of repair, an operative concept for probing the variety of marginalized political, cultural and social histories and narratives that exist and emerge in Palestine’s long history of colonial occupation, particularly in rural areas.

The word ‘repair’ refers to finding a remedy for something that is ‘torn’ or ‘broken’. It addresses the need to fix the damage, injury, loss or harm. The symposium deployed the public dimension and function of architectural heritage as a space for the recollection of “disappearing” historical traces and memory, a space for healing from colonially inherited forms of urban/rural segregation, and their racialized, social and economic aftermaths.

The two-day symposium was organized with the collaboration of Riwaq, the University of Basel, Birzeit University, and LHMENA at HES-SO, and was co-held by Dr. Khaldun Bshara and Emilio Distretti with the participation of many speakers.



Workshops and Training

As part of Riwaq’s annual programs to develop and disseminate information about cultural heritage, Riwaq organised a summer training program on restoration with seven architecture students from local universities. The training included theoretical and practical learning of restoration theories and techniques. The trainees visited Riwaq projects in the villages of Jerusalem and participated in a series of lectures. These students presented projects for buildings in historic towns where they had conducted field surveys. Riwaq organized the training with the Bank of Palestine, the Arab Palestinian Investment Company (APIC), and the British Council Cultural Protection Fund.

Participation in Workshop on Project Supervision Mechanisms

In cooperation with the Ministry of Tourism and Antiquities and UNESCO, Riwaq participated in a three-day workshop held in Jericho on the preservation of clay structures in archaeological sites. The workshop, which was attended by international experts, was hosted by a group of workers from local institutions working in preserving cultural heritage, in addition to restorers interested in the site of Tell es-Sultan. Participants identified the architectural elements present at the site, their development over time, the presentation of clay bricks in different civilizations and other archaeological clay sites around the world, analysis, and other significant factors. The participants made samples of different materials for clay bricks and identified future solutions to preserve and restore the Tell es-Sultan site.





Specialist Course in the Restoration of Historical Buildings

Riwaq organized a specialist course on restoring historical buildings for newly graduated architects. The course included lectures on restoration, its theories and principles, and practical courses on materials and techniques for restoration. Participants drew and documented several historical buildings and adapted them for community use according to need in areas such as Jalboun, Beit Rima, Kafr Aqab, Qalandiya, and Qarawa Bani Hassan. This course was supported by the British Council Cultural Protection Fund.

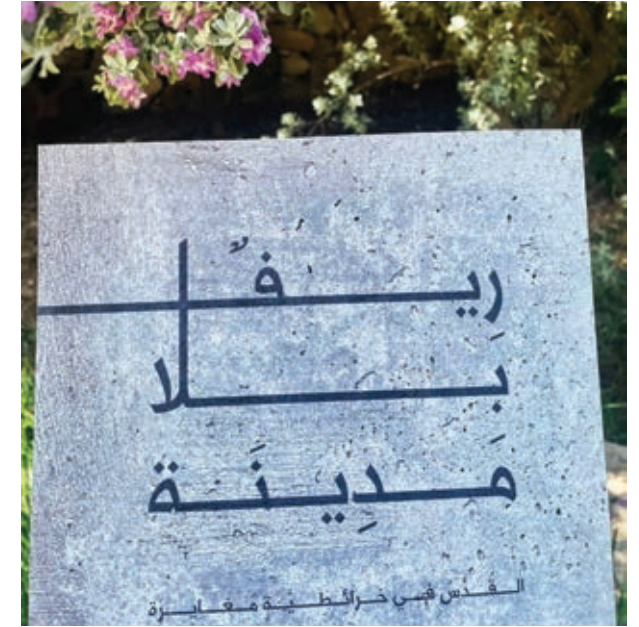
Tom Kay Sketching Competition 2023

The theme of the 12th Tom K Drawing Competition in 2023 was inns and markets in Palestine. Many architecture students from Palestinian universities participated and visited inns in the cities of Hebron, Nablus, Gaza, and Jerusalem. The first prize was awarded to student Rahaf Junaidi of the Palestine Polytechnic University; the second prize to Razan Salaymeh of the Palestine Polytechnic University; the third prize to Manar Assaf of Birzeit University; and appreciation awards to Najah Sharif and Aya Marar, both of the Palestine Polytechnic University. The jury included artist Vera Tamari, architect Heba Tannous, architect Rand Hammad, and architect Dana Abbas of Riwaq. The Tom Kay competition was generously supported by the family of the late Tom K and by the Bank of Palestine.



Cityless Country – Side, Jerusalem in an Alternative Map

For this research, mapping experiences were translated into anything but a traditional map: walking, extracting materials, and collective discussions were just a few of the activities. Five young emerging creatives joined this research: three architects and two artists from Palestine. Some had never been to Jerusalem and some are Jerusalemites. The first actual “mapping” was when the five researchers were brought together with their “imagined,” “lived,” and even “non-existent” experiences of the spaces to be explored. This book is part of Riwaq’s research/art project in rural Jerusalem. The Absent Map is supported by an AFAC grant and the Arab Council for the Social Sciences as research grants for the arts.



Mills of Palestine – An Industry Devastated by the Industrial Revolution

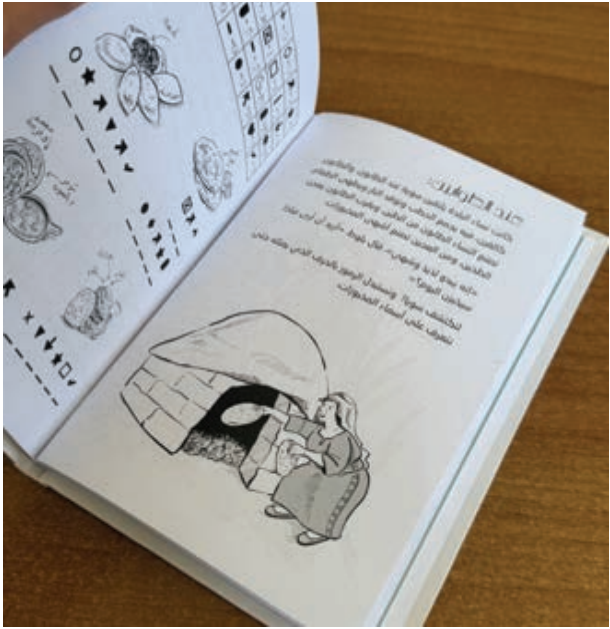
Riwaq published the book Mills of Palestine by Dr Shukri Arraf. The book examines the grain mills operated by the power of running water in the rivers and valleys of Palestine, and covers the architecture, history, and geographical distribution of mills in Mandatory Palestine. It also explores pre-industrial revolution production patterns when people relied on the power of their muscles, of domesticated animals or on the power of running water and wind energy to operate equipment and machines to grind wheat, barley, corn, sugar cane, and other staples of the population’s diet. Mills of Palestine - An Industry Devastated by the Industrial Revolution was launched at the Palestine International Book Fair in the presence of its author Shukri Arraf.





“The Adventures of Balut in Kafr Aqab”

This booklet follows the adventures of Balut as he embarks on a journey to protect a shining lamp after the Sheikh Abdullah shrine is destroyed and Balut transports it to the Sheikh Yassin shrine for safekeeping. The booklet explains the historical significance, stories and history of the site, and the places and people who shaped this history. The booklet weaves together children’s activities and storytelling to stimulate exploration of the site through oral history, creating a narrative that celebrates and documents the cultural heritage of the historic center of Kafr Aqab. Riwaq has focused in recent years on revitalizing this site through research and projects. The booklet was produced with funding from the German Government through the German Development Bank KFW.



Development Program

During 2023 Riwaq continued its goal of reaching out and collaborating with large audiences and interested parties in Palestine and abroad via social media platforms and electronic campaigns. Riwaq strengthened its communications with individuals, institutions, and local supporters through tours and visits to restoration sites in rural Jerusalem, and by holding cultural events in the garden.

An Evening with Artist Nai Barghouti

Riwaq held a musical evening in its garden with artist Nai Barghouti and her band. The evening’s proceeds went to support Riwaq and its projects in preserving Palestine’s cultural heritage. The evening was made possible through a generous donation from Nai Barghouti and the band and with the support of the British Council Cultural Protection Fund.



Board, Staff, and Supporters

Riwaq’s Board convened four times in 2023 to discuss strategic plans, the current situation, and potential areas of development for existing and completed projects. The annual meeting of the General Assembly was held in April 2023.

In 2023 the Riwaq Board consisted of:

Maha Abu Shousheh President

Vera Tamari	Vice-President
Farhat Muhawi	Treasurer
Christo Bursheh	Secretary
Suad Amiry	Member
Hani Kort	Member
Iyad Masrouji	Member

In 2023, the Riwaq family consisted of the following members:

Aya Tahhan	Architect
Basel Naser	Architect
Khaldun Bshara	Advisor
Kholoud al Najjar	Site Engineer
Dana Abbas	Architect
Hiba Omari	Development Officer
Saja Mansour	Architect
Suad Amiry	PR & Fundraising Support (volunteer)

Samah Al Titi	Administrative Assistant
Shatha Safi	Director
Tareq Dar Nasser	Site Engineer/ Director of Supervision Department
Maryam Abu Sireah	Cultural Program Coordinator
Murad Mansour	Financial Manager
Mohammad Subhi	Office Support
Michel Salameh	Architect/ Director of the Restoration Department
Yousef Dar Taha	Architect/ Restorer
Iman Muna	Site Engineer

Our activities and projects would not have been possible without the support of the following organizations and individuals:

- Arab Fund for Economic & Social Development
- Cultural Protection Fund of the British Council
- International Collaboration Grants of the British Council
- ALIPH- International Alliance for the Protection of Heritage in Conflict Areas
- Palestine for Development
- The Arab Palestinian Investment Company (APIC)
- The Federal Republic of Germany through its Development Bank (KFW) and implemented by the United Nations Development Program/Program of Assistance to the Palestinian People (UNDP/PAPP)

- Cultural Resource
- AFAC (Arab Fund for Arts and Culture) and the Arab Council for Social Sciences, Andrew W. Mellon Foundation
- Middle East Children Alliance (MECA)
- The Jerusalem Fund
- A.M. Qattan Foundation
- Welfare Association
- UNESCO
- Bank of Palestine
- Arts Collaboratory and Doen Foundation
- Goethe Institut - Ramallah
- German Representative Office, Ramallah
- The Muna and Basem Hishmeh Foundation
- Samia A. Halaby Foundation
- National Insurance Company (NIC)

Riwaq also thanks its group of friends, supporters, staff, and its board of directors for their generous support that enables Riwaq to continue its programs, and achieve its goals and mission.





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Independent Auditor’s Report

To the Board of Trustees
RIWAQ Center for Architectural Conservation
Ramallah, 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 statement of financial position as of December 31, 2023, statement of activities, statement of changes in net assets, and statement of cash flows for the year then ended, and a summary of material accounting policy information 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, 2023, its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS Accounting Standards).

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 statement 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 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 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 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 ISA’s 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,

- 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omission, 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 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 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.
- 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.

Munther Al Bandak
License No. (114/2015)

Deloitte & Touche (M.E.)
Ramallah – Palestine
April 15, 2024



RIWAQ Center for Architectural Conservation
Statement of Financial Position
As of December 31, 2023

	Notes	2023 USD	2022 USD
Assets			
Current Assets			
Cash on Hand and Deposits with Banks	5	1,782,588	1,855,581
Other Current Assets	6	158,224	127,503
Contributions Receivable - Short Term	7	1,681,651	1,732,888
Total Current Assets		3,622,463	3,715,972
Non-Current Assets			
Contributions Receivable - Long Term	7	78,638	-
Right of use assets	8	51,243	9,857
Property and Equipment, Net	9	748,920	755,537
Total Non-Current Assets		878,801	765,394
Total Assets		4,501,264	4,481,366
Liabilities And Net Assets			
Liabilities			
Current Liabilities			
Lease Liabilities – Short-Term	8	9,182	9,857
Payables And Accruals	10	64,040	42,213
Restricted Contributions – Short Term	11	1,528,800	1,304,280
Deferred Revenues	12	46,947	55,903
Total Current Liabilities		1,648,969	1,412,253
Non-Current Liabilities			
Lease Liabilities - Long-Term	8	42,061	-
Restricted Contributions – Long Term	11	15,859	328,285
Provisions for Staff Benefits	13	566,153	611,070
Total Non-Current Liabilities		624,073	939,355
Total Liabilities		2,273,042	2,351,608
Net Assets			
General Unrestricted Fund		1,668,047	1,570,023
Endowment Fund	14	560,175	559,735
Total Net Assets		2,228,222	2,129,758
Total Liabilities and Net Assets		4,501,264	4,481,366

The accompanying notes form an integral part of these financial statements.

Annex I of this report is presented for informative purposes only and is not part of these financial statements.

Treasurer
Farhat Yousef Farhat Mhawi

Chairman of the Board
Maha Sobhi Mohammed Awwad

RIWAQ Center for Architectural Conservation
Statement of Activities
For the Year Ended December 31, 2023

	Notes	2023 USD	2022 USD
Revenues			
Restricted Contributions Released from Restrictions	11	1,301,780	460,527
Deferred Revenues Recognized	12	11,456	10,483
Unrestricted Contributions	15	94,439	163,808
Other Revenues	16	81,642	105,251
Total Revenues		1,489,317	740,069
Expenses			
Projects' Expenses	17 & Annex I	1,301,780	460,527
Administrative and General Expenses	18	146,577	371,895
Currency Exchange Gain		(57,064)	(44,104)
Total Expenses		1,391,293	788,318
Increase (Decrease) in Net Assets for the Year		98,024	(48,249)

The accompanying notes form an integral part of these financial statements.

Annex I of this report is presented for informative purposes only and is not part of these financial statements.

Treasurer
Farhat Yousef Farhat Mhawi

Chairman of the Board
Maha Sobhi Mohammed Awwad

RIWAQ Center for Architectural Conservation
Statement of Changes in Net Assets
For the Year Ended December 31, 2023

Statement Of Changes in Net Assets
For the Year Ended December 31, 2023

	General Unrestricted Fund	Temporarily Restricted Fund	Investment in Property and Equipment	Endowment Fund	Total
	USD	USD	USD	USD	USD
Net Assets as of January 01, 2023	1,570,023	-	-	559,735	2,129,758
Change In Net Assets for The Year	98,024	-	-	-	98,024
Transfers to Endowment Fund	-	-	-	440	440
Net Assets as of December 31, 2023	1,668,047	-	-	560,175	2,228,222
Net Assets as of January 1, 2022	860,987	494,592	757,285	558,037	2,670,901
Change in Net Assets for The Year	(48,249)	1,137,973	-	-	1,089,724
Additions to Property and Equipment	(8,735)	-	8,735	-	-
Depreciation for the Year	10,483	-	(10,483)	-	-
Transfers to Endowment	-	-	-	1,698	1,698
Total Net Assets before Adjustments	814,485	1,632,565	755,537	559,735	3,762,323
Reclassification of Investment in Property and Equipment	755,537	-	(755,537)	-	-
Temporarily Restricted Fund Reclassified to Liabilities (Restricted Contributions) - Note 11 & 22	-	(1,632,565)	-	-	(1,632,565)
Adjusted Net Assets as of December 31, 2022	1,570,023	-	-	559,735	2,129,758

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RIWAQ Center for Architectural Conservation
Statement of Cash Flows
For the Year Ended December 31, 2023

	2023 USD	2022 USD
Cash Flows from Operating Activities		
Changes in Net Assets for The Year	98,024	(48,249)
Adjustments:		
Transfers to Endowment Fund	440	1,698
Depreciation of Property and Equipment	11,656	10,483
Amortization on the Right of Use Asset	10,515	10,515
Interest on Lease Liability	1,485	1,485
Provisions for Staff Benefits	92,947	83,075
Cash Flows Generated from Operating Activities before Changes in Operating Assets and Liabilities	215,067	59,007
Changes in Operating Assets and Liabilities		
(Increase) in Contributions Receivable	(27,401)	(1,009,622)
(Increase) Decrease in Other Current Assets	(30,721)	1,551
Increase (Decrease) in Accounts Payable and Accruals	21,827	(41,160)
(Decrease) in Deferred Revenues	(8,956)	(1,748)
(Decrease) Increase in Restricted Contributions	(87,906)	1,137,973
Cash Flows Generated from Operating Activities	81,910	146,001
Payment of End of Service Benefits	(137,864)	-
Net Cash Flows (Used in) Generated from Operating Activities	(55,954)	146,001
Investing Activities		
Purchase of Property and Equipment	(5,039)	(8,735)
Net Cash Flows (Used in) Investing Activities	(5,039)	(8,735)
Financing Activities		
Payment of the Lease Liability	(12,000)	(12,000)
Net Cash Flows (Used in) Financing Activities	(12,000)	(12,000)
Net (Decrease) Increase in Cash on Hand and Deposits with Banks during the Year	(72,993)	125,266
Cash on Hand and Deposits with Banks, Beginning of Year	1,855,581	1,730,315
Cash on Hand and Deposits with Banks, End of Year	1,782,588	1,855,581

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