

HAYATA DESTEK DERNEĐİ

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2013

REPORT ON THE FINANCIAL STATEMENTS

To the Management of
Hayata Destek Derneđi

We have audited the accompanying financial statements of Hayata Destek Derneđi (“Support to Life Association), which comprise the statement of financial position as at December 31, 2013, and the statements of financial performance, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Managements’ Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the general accepted accounting principles in Turkey. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors’ Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements 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 entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Hayata Destek Derneđi as of December 31, 2013, and of its financial performance, changes in its equity, and its cash flows for the year then ended in accordance with the general accepted accounting principles in Turkey.

Additional paragraph;

As explained in note 2.c to the financial statements, Euro amounts presented in the accompanying financial statements have been included solely for the convenience of the reader of the accompanying financial statements. Euro amounts do not form part of these financial statements and have been translated from Turkish Lira at the official Euro bid rates announced by the Central Bank of the Republic of Turkey as at the balance sheet date.

BİRLEŐİK UZMANLAR YEMİNLİ MALİ
MÜŐAVİRLİK VE BAĐIMSIZ DENETİM A.Ő.
An Independent Member of **PrimeGlobal**

Hayati Őahin
Partner

Istanbul, 30 December 2014

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STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER 2013 AND 2012

	Note	<i>Convenience Translation (Note 2c)</i>		
		31 December 2013 EUR	31 December 2013 TRY	31 December 2012 TRY
ASSETS				
Current Assets		474,070	1,392,107	839,226
Cash and cash equivalents	4	128,292	376,730	619,423
Other receivables and current assets	5	345,778	1,015,377	219,803
Non-Current Assets		443	1,300	3,419
Furniture and fixture	6	443	1,300	3,419
Total Assets		474,513	1,393,407	842,645
LIABILITIES				
Current Liabilities		430,903	1,265,347	704,087
Taxes and funds payable	7	49,501	145,360	34,188
Creditor, accrued and other liabilities	8	30,852	90,596	272,089
Unearned revenue	9	350,550	1,029,391	397,810
EQUITY		43,610	128,060	138,558
Previous years' profit		47,185	138,558	116,838
Net (loss) / income for the year		(4,115)	(10,498)	21,720
Translation reserve		540	-	-
Total Liabilities and Equity		474,513	1,393,407	842,645

EUR amounts presented above are translated from TRY for convenience purposes only, at the official TRY exchange rates announced by Central Bank of the Republic of Turkey at 31 December 2013 and therefore do not form an integral part of these financial statements (Note 2.c.)

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STATEMENTS OF FINANCIAL PERFORMANCE FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

	Note	1 January- 31 December 2013 EUR	1 January- 31 December 2013 TRY	1 January- 31 December 2012 TRY
OPERATING INCOME				
Project income	10	3,903,970	9,958,636	1,941,562
Other income	11	84,961	216,727	191,501
Total Operating Income		<u>3,988,931</u>	<u>10,175,363</u>	<u>2,133,063</u>
EXPENDITURE				
Project expenses	12	(3,909,964)	(9,973,928)	(1,977,211)
Operational expenses	13	(75,279)	(192,029)	(123,586)
Other expense		(1)	(2)	(3,990)
Foreign exchange loss		<u>(7,802)</u>	<u>(19,902)</u>	<u>(6,556)</u>
Total Expenditure		<u>(3,993,046)</u>	<u>(10,185,861)</u>	<u>(2,111,343)</u>
Net (loss) / income for the year		<u>(4,115)</u>	<u>(10,498)</u>	<u>21,720</u>

EUR amounts presented above are translated from TRY for convenience purposes only, at the official TRY exchange rates announced by Central Bank of the Republic of Turkey at 31 December 2013 and therefore do not form an integral part of these financial statements (Note 2.c.)

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STATEMENTS OF CHANGES IN EQUITY FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

	Previous years' profit <u>TRY</u>	Net income for the year <u>TRY</u>	Total <u>TRY</u>
Balance as of 1 January 2012	59,406	57,432	116,838
Transfers	57,432	(57,432)	-
Net income for the year	-	21,720	21,720
Balance as of 31 December 2012	<hr/> 116,838	<hr/> 21,720	<hr/> 138,558
Transfers	21,720	(21,720)	-
Net loss for the year (-)	-	(10,498)	(10,498)
Balance as of 31 December 2013	<hr/> <hr/> 138,558	<hr/> <hr/> (10,498)	<hr/> <hr/> 128,060

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STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

	1 January- 31 December 2013 TRY	1 January- 31 December 2012 TRY
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (loss) / income for the year	(10,498)	21,720
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation of furniture and fixture	6 2,119	3,244
Project income accrual	(943,231)	(196,622)
Operating loss before changes in working capital:	(951,610)	(171,658)
Change in other receivables and current assets	147,657	106,758
Change in taxes and funds payable	111,172	(13,582)
Change in creditor, accrued and other liabilities	(181,493)	222,749
Change in unearned revenue	631,581	384,505
Net cash (used in) / provided by operating activities	(242,693)	528,772
CHANGES IN CASH AND CASH EQUIVALENTS	(242,693)	528,772
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	4 619,423	90,651
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	4 376,730	619,423

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

(Amounts are expressed as Turkish Lira (“TRY”) unless indicated in other currency)

1. ORGANIZATION AND OPERATIONS OF THE FOUNDATION

Hayata Destek Derneği (“Support to Life” or “Association”), a Turkey non-governmental organization, was founded in 25 August 2009. Support to Life is a Turkey-based humanitarian agency implementing projects from relief aid to development, promoting community participation. Emergency relief aid is provided impartially in response to humanitarian crises with a focus of laying the foundations for rehabilitation, reconstruction and participatory development. Support to life aims to strengthen human capacities, build civil society and promote intercultural understanding, assisting individuals and communities in securing a better life for themselves and society at large.

Support to Life has 20 members as of 31 December 2013 (2012: 20).

Address: Katip Salih Sokak, No.48/1 Koşuyolu Mahallesi Kadıköy/ İstanbul

2. BASIS OF PRESENTATION OF THE FINANCIAL STATEMENTS

Accounting Standards:

Hayata Destek Derneği maintains its books of account and prepares its statutory financial statements in accordance with the accounting standards applicable to foundations based on historical cost convention and accrual basis and in conformity with general accepted accounting principles and the Turkish Tax Legislation.

Functional Currency

The Association’s functional currency is the currency of the primary economic environment in which entity operates which is the national currency of Turkey, Turkish Lira (“TRY”). All amounts in the financial statements are presented in Turkish Lira, unless otherwise stated.

Offsetting

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle on a net basis, or realize the asset and settle the liability simultaneously.

Convenience Translation of Financial Statements

For the convenience of the reader, the accompanying consolidated financial statements present translations of Turkish Lira amounts into Euro at the official Turkish Lira bid rates announced by the Central Bank of the Republic of Turkey as at the balance sheet date. Such convenience translations are not intended to comply with the provisions of IAS 21 (The Effects of Changes in Foreign Exchange Rates) or Financial Accounting Standards Board Statement 52 (Foreign Currency Translations) for the translation of financial statements in a highly inflationary economy. The Central bank rate of EUR = TRY 2.9365 and as of 31 December 2013 was used to translate the accompanying statements of financial position into Euro. For the statement of financial performance, average EUR bid rates calculated from the official daily bid rates announced by the CBRT for year ended 31 December 2013 of EUR = TRY 2.5509 were used to translate.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies used in the preparation of the accompanying financial statements are as follows:

a. Project income/expenditures

Income comprises membership dues from members, contributions in cash from donors, and project income from partner organizations. Project income and expenditure are recorded on accrual basis.

b. Donation income

Donation income includes donations of voluntary contributions from Association members. Donation income is recognized when it was collected from Association members and the amount of donation can be measured reliably.

c. Furniture and fixture

Furniture and fixture are carried at cost less accumulated depreciation and any impairment in the financial statements. Depreciation period is 3-5 years for tangible fixed assets.

d. Foreign currency translations

In the statutory accounts of the Association, transactions in foreign currencies (currencies other than TRY) are translated into Turkish Lira at the rates of exchange ruling at the transaction dates. Assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the balance sheet date. Gains and losses arising on settlement and translation of foreign currency items are included in the statements of financial position.

e. Retirement Pay Provision

Under Turkish legislation as supplemented by union agreements, lump sum payments are made to all employees who retire or whose employment is terminated without due cause. Such payments are based on number of years' service and final salary at the date of retirement or leaving. Retirement pay provision is recorded to the statutory books when it is paid in accordance with Turkish Tax regulations.

Hayata Destek Dernegi has calculated but not reflected its retirement pay obligation in the accompanying financial statements. The retirement pay obligation as of December 31, 2013 is TRY 39,267 (31 December 2012: TRY 34,000).

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

4. CASH AND CASH EQUIVALENTS

	31 December 2013 TRY	31 December 2012 TRY
Cash on hand	17,856	3,617
Banks	358,874	615,806
-Demand deposits-TRY	88,692	143,544
-Demand deposits-EUR	235,396	472,262
-Demand deposits-USD	14,594	-
-Time deposits-TRY	20,192	-
	<u>376,730</u>	<u>619,423</u>

The details of time deposits as of 31 December 2013 are as follows:

Principal	Currency	Maturity	Interest Rate (%)	31 December 2013 TRY
20,090	TRY	02.01.2014	5.5	<u>20,192</u>

5. OTHER RECEIVABLES AND CURRENT ASSETS

As of 31 December 2013 and 2012, other receivables and current assets are as follows;

	31 December 2013 TRY	31 December 2012 TRY
Income accrual (*)	943,231	196,622
Work advances given	2,051	12,500
Deposits and guarantees given	6,785	6,785
Prepaid expenses	6,580	2,050
Advances given to personnel	51,987	1,150
Other receivables	4,743	696
	<u>1,015,377</u>	<u>219,803</u>

HAYATA DESTEK DERNEĞİ

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

5. OTHER RECEIVABLES AND CURRENT ASSETS (CONT'D)

(*) The detail of income accrual on project basis as at 31 December 2013 and 2012 is as follows;

<u>Project Description</u>	31 December 2013 TRY	31 December 2012 TRY
Community centers in Hatay and Kilis	515,465	-
Eliminating child labor in seasonal agriculture in Turkey: Hazelnuts in the Black Sea region	308,333	-
DKH Regional Office West & Central Asia-Operational Costs 2013	34,069	-
Promoting good social practices in the hazelnut sector in Turkey	23,721	-
Distribution of relief items to Syrian refugees outside camps in Turkey	19,860	-
Assistance for Syrian refugees in Southeastern Turkey	19,454	-
Emergency assistance to conflict and displacement affected population in Turkey	17,280	-
Emergency assistance to displacement affected population inside Turkey	5,049	-
DKH Regional Office West & Central Asia-Operational Costs 2012	-	180,626
Distribution of relief items to Syrian refugees outside the camps in Turkey	-	15,996
	<u>943,231</u>	<u>196,622</u>

6. FURNITURE AND FIXTURE

The movement table of furniture and fixture as of 31 December 2013 and 2012 is as follows;

	1 January 2013 TRY	Additions TRY	Disposals TRY	31 December 2013 TRY
Furniture and fixture	11,490	-	-	11,490
Accumulated depreciation (-)	(8,071)	(2,119)		(10,190)
Net book value	<u>3,419</u>			<u>1,300</u>
	11,490	-	-	11,490
Accumulated depreciation (-)	(4,827)	(3,244)	-	(8,071)
Net book value	<u>6,663</u>			<u>3,419</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

7. TAXES AND FUNDS PAYABLE

	31 December 2013 TRY	31 December 2012 TRY
Withholding income tax payables	86,290	22,800
Social security insurance premium payables	59,070	11,388
	<u>145,360</u>	<u>34,188</u>

8. CREDITORS, ACCRUED AND OTHER LIABILITIES

	31 December 2013 TRY	31 December 2012 TRY
Trade payables	41,573	230,566
Refund donation to donors (*)	15,792	18,320
Payable to Diakonie (**)	-	17,400
Payables to personnel	33,231	5,803
	<u>90,596</u>	<u>272,089</u>

(*) Refund donation to donors consists of unspent portion of donation amounting to TRY 15,792 related to the project named "Assistance to Syrian Families Living Outside of Camps through E-Voucher".

(**) Payable to Diakonie is refund amount for DKH regional office west and central asia project.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

9. UNEARNED REVENUE

The detail of unearned revenue on project basis is as follows;

<u>Project Description</u>	<u>31 December 2013 TRY</u>	<u>31 December 2012 TRY</u>
Emergency relief for syrian refugees and host families in Jordan, Lebanon and Turkey. Here: Turkey- <i>DKH</i>	462,813	-
Civil Society Disaster Platform: A Forum for Information Sharing on Disaster Response and Disaster Risk Reduction in Turkey- <i>DKH</i>	235,141	-
Humanitarian Response to the Syrian Crisis- <i>AECID</i>	156,971	-
Restoring Lives Through Psychosocial Care and Adult Education: Provision of Psychosocial Support for the Sryian Crises affected population- <i>YUVA</i>	78,638	-
Support to Displaced Syrians in Turkey- <i>AAR Japan</i>	73,703	-
Zooming in on the social resources of exposed communities using photography as learning tool- <i>EU Grundtving Program</i>	10,670	-
Enhancing Drought resilience through innovative water management in the Gaza Strip- <i>DKH</i>	7,322	-
NGO Coordination- <i>DRC</i>	4,133	-
Combating child labor in the hazelnut sector in Ordu- <i>REWE</i>	-	261,656
Winter relief for Syrian out-of-camp refugees in Hatay Province, Turkey- <i>Malteser</i>	-	76,637
Zooming in on the social resources of exposed communities using photography as learning tool- <i>EU</i>	-	39,471
Distribution of relief items to Syrian refugees outside the camps in Turkey- <i>ACF</i>	-	20,046
	<u>1,029,391</u>	<u>397,810</u>

As at 31 December 2013, unearned revenue amounted TRY 1,029,391 (31 December 2012: TRY 397,810) includes funds transferred from non-profit organizations in abroad and Turkey that have not been used yet.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

10. PROJECT INCOME

The detail of project income on project basis is as follows;

<u>Project Description</u>	<u>2013 TRY</u>	<u>2012 TRY</u>
Emergency relief for Syrian refugees and host families in Turkey- <i>DKH</i>	4,912,658	-
Community centers in Hatay and Kilis- <i>DRC</i>	769,950	-
Assistance for Syrian refugees in Southeastern Turkey-AAR Japan	735,813	-
Combating child labor in the hazelnut sector in Ordu- <i>Rewe Group</i>	569,989	156,926
DKH Regional Office West & Central Asia-Operational Costs 2013	541,532	-
Restoring lives through psychosocial care and adult education- <i>YUVA ASSOCIATION</i>	457,080	-
Support to displaced Syrians in Turkey- <i>AAR Japan</i>	403,771	60,035
Promoting good social practices in the hazelnut sector in Turkey- <i>Ferrero</i>	363,869	-
Emergency assistance to displacement affected population in Turkey- <i>DRC</i>	325,559	-
Humanitarian response to the Syrian Crisis- <i>AECİD</i>	244,129	-
Assistance to Syrian families living outside of camps through e- voucher- <i>UNHCR</i>	230,972	-
Winter relief for Syrian out-of-camp refugees in Hatay Province, Turkey- <i>Malteser</i>	113,923	117,963
Civil society disaster platform- <i>DKH</i>	76,451	-
NGO Coordination- <i>DRC</i>	67,037	-
Profiling of the Syrian population out of camp- <i>UNHCR</i>	41,795	-
Emergency assistance to conflict and displacement affected population in Turkey- <i>DRC</i>	37,530	-
Zooming in on the social resources of exposed communities using photography as learning tool- <i>EU Grundtving Program</i>	28,800	4,462
Distribution of relief items to Syrian refugees outside the camps in Turkey- <i>Arche Nova</i>	27,433	299,849
Enhancing Drought resilience through innovative water management in the Gaza Strip- <i>DKH</i>	10,345	-
Civil Society Fund regional workshop 2012- <i>World Bank</i>	-	257,327
DKH Regional Office West & Central Asia-Operational Costs 2012	-	556,544
Distribution of relief items to Syrian refugees outside the camps in Turkey- <i>ACF</i>	-	137,356
Emergency aid for victims of earthquake, Iran, 2013- <i>Caritas Germany</i>	-	117,414
Distribution of relief items to Syrian refugees outside the camps in Turkey- <i>DKH</i>	-	98,205
Non-structural risk reduction and disaster awareness for the earthquake-affected population in Simav- <i>DKH</i>	-	81,982
Emergency assistance to the people affected by the earthquake in Van Province, Turkey- <i>AAR Japan</i>	-	40,194
Support to earthquake-affected population in Van Province- <i>DKH</i>	-	7,928
Winter Relief to earthquake-affected population in Van Province (AA- funded project)- <i>DKH</i>	-	5,377
	<u>9,958,636</u>	<u>1,941,562</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

11. OTHER INCOME

	2013 TRY	2012 TRY
Donation income	147,450	142,857
Foreign currency income	69,064	48,276
Other	213	368
	<u>216,727</u>	<u>191,501</u>

12. PROJECT EXPENSES

The detail of project expenses on expense item is as follows;

	2013 TRY	2012 TRY
Payroll expense	2,558,374	648,817
Blanket, tent, hygiene package and household goods	5,019,390	596,588
Other project costs	2,396,164	731,806
	<u>9,973,928</u>	<u>1,977,211</u>

The detail of project expense on project basis for the year ended December 31, 2013 is as follows;

	2013 TRY
Emergency relief for Syrian refugees and host families in Turkey- <i>DKH</i>	4,941,053
Community centers in Hatay and Kilis- <i>DRC</i>	770,449
Assistance for Syrian refugees in Southeastern Turkey-AAR Japan	737,582
Combating child labor in the hazelnut sector in Ordu- <i>Rewe Group</i>	557,042
DKH Regional Office West & Central Asia-Operational Costs 2013	534,407
Restoring lives through psychosocial care and adult education- <i>YUVA ASSOCIATION</i>	457,080
Support to displaced Syrians in Turkey- <i>AAR Japan</i>	403,771
Promoting good social practices in the hazelnut sector in Turkey- <i>Ferrero</i>	359,769
Emergency assistance to displacement affected population in Turkey- <i>DRC</i>	325,559
Humanitarian response to the Syrian Crisis- <i>AECID</i>	244,129
Assistance to Syrian families living outside of camps through e-voucher- <i>UNHCR</i>	230,852
Winter relief for Syrian out-of-camp refugees in Hatay Province, Turkey- <i>Malteser</i>	104,032
Civil society disaster platform- <i>DKH</i>	90,414
NGO Coordination- <i>DRC</i>	67,037
Profiling of the Syrian population out of camp- <i>UNHCR</i>	41,795
Emergency assistance to conflict and displacement affected population in Turkey- <i>DRC</i>	37,547
Distribution of relief items to Syrian refugees outside the camps in Turkey- <i>Arche Nova</i>	33,155
Zooming in on the social resources of exposed communities using photography as learning tool- <i>EU Grundtving Program</i>	28,073
Enhancing drought resilience through innovative water management in the Gaza Strip- <i>DKH</i>	10,182
	<u>9,973,928</u>

HAYATA DESTEK DERNEĞİ

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

12. PROJECT EXPENSES (Cont'd)

The detail of project expenses on expense item for the year ended December 31, 2013 is as follows;

DKH Regional Office West and Central Asia-DKH

	2013 TRY
Payroll expense	330,164
Fringe benefits to employees	9,674
Logistics capacity assessment for Turkey expense	908
Focus country assessment visits expense	63,389
Meeting and conference expense	11,567
Project development expense	561
İstanbul office expense	63,873
Material and equipment expense	12,794
Other service and consultancy expense	41,477
	<u>534,407</u>

Enhancing drought resilience through innovative water management in the Gaza strip-DKH

	2013 TRY
Operational expense	10,182
	<u>10,182</u>

Emergency relief for Syrian refugees and host families in Turkey-DKH

	2013 TRY
Personnel expense	466,732
Hygiene and food package expense	4,217,606
Public benefits	33,441
Transportation and shipping expense	92,020
Assets	25,373
Operational expenses	105,881
	<u>4,941,053</u>

Civil society disaster platform-DKH

	2013 TRY
Personnel expense	68,705
Direct project expense	20,213
Office and operational expenses	1,496
	<u>90,414</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

12. PROJECT EXPENSES (Cont'd)

The detail of project expenses on expense item for the year ended December 31, 2013 is as follows;

Combating child labor in the hazelnut sector in Ordu-Rewe Group

	2013 TRY
Personnel expense	198,677
Direct project expense	271,115
Operational expenses	36,632
Other expense	50,618
	<u>557,042</u>

NGO Coordination-DRC

	2013 TRY
Personnel expense	52,392
Activity expense	4,796
Operational expense	9,849
	<u>67,037</u>

Community centers in Hatay and Kilis-DRC

	2013 TRY
Personnel expense	406,869
Education expense	3,555
Office and operational expense	244,923
Transportation expense	68,465
Other expenses	46,637
	<u>770,449</u>

Emergency assistance to displacement affected population inside Turkey-DRC

	2012 TRY
Personnel expense	173,490
Education expense	1,087
Operational expense	80,114
Transportation expense	27,845
Direct project expense	43,023
	<u>325,559</u>

Emergency assistance to conflict and displacement affected population in Turkey-DRC

	2013 TRY
Personnel expense	265
Activity expense	20,661
Office and operational expenses	16,621
	<u>37,547</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

12. PROJECT EXPENSES (Cont'd)

The detail of project expenses on expense item for the year ended December 31, 2013 is as follows;

Distribution of relief items to Syrian refugees outside the camps in Turkey-Maltaser

	2013 TRY
Personnel expense	9,563
Direct project expense	72,386
Office and operational expenses	22,083
	<u>104,032</u>

Distribution of relief items to Syrian refugees outside the camps in Turkey-Arche Nova

	2013 TRY
Personnel expense	24,777
Operational expense	6,164
Transportation expense	2,214
	<u>33,155</u>

Promoting good social practices in the hazelnut sector in Turkey-Ferrero

	2013 TRY
Personnel expense	119,667
Training expense	42,088
Office and other operational expenses	132,753
Assets	13,946
Transportation and shipping expense	18,617
Other expense	32,698
	<u>359,769</u>

Profiling of the Syrian population out of camp-UNHCR

	2013 TRY
Personnel expense	20,161
Operational expense	21,634
	<u>41,795</u>

Assistance to Syrian families living outside of camps through e-voucher-UNHCR

	2013 TRY
Personnel expense	36,875
Operational expense	193,977
	<u>230,852</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

12. PROJECT EXPENSES (Cont'd)

Restoring lives through psychosocial care and adult education-Yuva Association

	2013 TRY
Personnel expense	220,938
Direct project expense	97,890
Operational expense	138,252
	<u>457,080</u>

Humanitarian response to the Syrian Crisis-AECID

	2013 TRY
Equipment expense	10,240
Education expense	1,764
Activity expense	16,935
Operational expense	32,485
Personnel expense	102,394
Transportation expense	31,351
Direct project expense	48,960
	<u>244,129</u>

Assistance for Syrian refugees in Southeastern Turkey-AAR Japan

	2013 TRY
Personnel expense	219,998
Hygiene package expense	161,962
Food package expense	265,376
Operational expense	14,904
Transportation expense	75,342
	<u>737,582</u>

Support to displaced Syrians in Turkey-AAR Japan

	2013 TRY
Personnel expense	102,957
Direct project expense	229,418
Operational expense	36,775
Transportation expense	34,621
	<u>403,771</u>

Zooming in on the social resources of exposed communities using photography as learning tools-EU

	2013 TRY
Personnel expense	3,750
Direct project expense	23,196
Operational expense	232
Transportation expense	895
	<u>28,073</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARS ENDED 31 DECEMBER 2013 AND 2012

13. OPERATING EXPENSES

	2013 TRY	2012 TRY
Personnel expense	81,906	64,980
Rent expense	2,753	4,875
Office furniture expense	5,000	12,153
Depreciation expense	2,118	3,244
Communication expense	1,721	3,269
Maintenance and repair expense	247	8,117
Transportation and accomodation expense	20,965	9,038
Insurance expense	5,122	-
Office expense	4,108	-
Advertisement expense	3,081	-
Recruitment expense	2,360	-
Administrative expense	4,537	-
Project management expense	7,204	-
Tax and duties expense	2,397	-
Other	48,510	17,910
	<u>192,029</u>	<u>123,586</u>