

# **UOSSM USA**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2022**

**UOSSM USA**

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**DONALD R. FORD**

**CERTIFIED PUBLIC ACCOUNTANT**

**A LIMITED LIABILITY COMPANY**

**MEMBER**

AMERICAN INSTITUTE OF CPAS  
SOCIETY OF LOUISIANA CPAS

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors UOSSM  
USA  
Edinburg, Texas

**Opinion**

I have audited the accompanying financial statements of UOSSM USA, (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statement activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respect, the financial position of the Organization as of December 31, 2022, and the change in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Organization and to meet my other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

**Auditors' Responsibilities for the Audit of the Financial Statements**

My 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 my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.

*Donald Ford*

November 30, 2023

**UOSSM USA**  
**STATEMENTS OF FINANCIAL POSITION**  
**AS OF DECEMBER 31, 2022 AND 2021**

	<b>December 31, 2022</b>	<b>December 31, 2021</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 147,251	\$ 143,667
Advances to sub-grantees	54,162	158,907
Contributions receivable	20,573	7,461
Pledges receivable, Net	24,944	1,000
Prepaid expenses and other assets	6,840	8,625
Intangible Assets, Net	450	510
Total assets	<b>\$ 254,219</b>	<b>\$ 320,170</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 27,211	\$ 16,717
Deferred revenue/Refundable advance	36,490	4,659
Grant funds payable	-	4,484
Total liabilities	63,701	25,860
<b>NET ASSETS</b>		
Without donor restrictions	102,903	171,925
With donor restrictions	87,615	122,385
Total net assets	190,518	294,310
Total liabilities and net assets	<b>\$ 254,219</b>	<b>\$ 320,170</b>

See accompanying notes to the financial statements

**UOSSM USA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2022 AND 2021**

	<b>2022</b>			<b>2021</b>		
	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>REVENUES AND OTHER SUPPORT</b>						
Contributions, grants and contracts	\$ 346,280	\$ 670,064	\$ 1,016,344	\$ 369,398	\$ 224,533	\$ 593,931
Other revenue	-	-	-	2,490	-	2,490
In-kind contributions	65,280	-	65,280	103,652	-	103,652
Net assets released from restrictions	704,834	(704,834)	-	343,535	(343,535)	-
<b>Total revenues and other support</b>	<b>1,116,394</b>	<b>(34,770)</b>	<b>1,081,624</b>	<b>819,075</b>	<b>(119,002)</b>	<b>700,073</b>
<b>EXPENSES</b>						
Program services	1,007,821	-	1,007,821	574,276	-	574,276
Supporting services:						
Management and general	108,096	-	108,096	62,702	-	62,702
Fundraising	69,499	-	69,499	121,600	-	121,600
<b>Total support services</b>	<b>177,595</b>	<b>-</b>	<b>177,595</b>	<b>184,302</b>	<b>-</b>	<b>184,302</b>
<b>Total expenses</b>	<b>1,185,416</b>	<b>-</b>	<b>1,185,416</b>	<b>758,578</b>	<b>-</b>	<b>758,578</b>
Change in net assets	(69,022)	(34,770)	(103,792)	60,497	(119,002)	(58,505)
Net assets at beginning of year	171,925	122,385	294,310	111,428	241,387	352,815
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 102,903</b>	<b>\$ 87,615</b>	<b>\$ 190,518</b>	<b>\$ 171,925</b>	<b>\$ 122,385</b>	<b>\$ 294,310</b>

See accompanying notes to the financial statements

UOSSM USA  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2022

	Program Services								Supporting Services					
	Primary Healthcare	Hospitals	Mental Health and Protection	Community Recovery and Reconstruction	Nutrition and Food	Education	Ukraine Relief	International Programs Support	Regional Office	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total Expenses
Salaries and wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	64,608	-	64,608	10,752	198	10,950	75,558
Accounting fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consultants/Contract Labor	-	-	-	-	-	-	-	4,414	5,997	10,411	17,700	19,365	37,065	47,476
In-Kind donations	-	-	-	1,872	-	-	-	-	-	1,872	-	-	-	1,872
Payroll Expenses	-	494	-	-	1,268	873	-	43,251	36,299	82,185	54,112	18,961	73,073	155,258
Marketing and advertising	-	32	159	-	807	-	-	510	-	1,508	4,586	-	4,586	6,094
Office expenses	-	-	-	-	-	-	-	327	3,402	3,729	727	-	727	4,456
Information technology	-	-	-	-	-	-	-	1,274	-	1,274	11,148	-	11,148	12,422
Communication - Telephone and Internet	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	-	-	847	-	-	-	-	-	7,091	7,938	-	-	-	7,938
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	5,888	-	-	5,888	-	444	444	6,332
Capacity Building	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure-Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Project Materials and Supplies	-	-	-	-	97	-	-	-	-	97	-	-	-	97
Fundraising Events	-	-	-	-	-	-	-	28,150	-	28,150	-	16,229	16,229	44,379
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	245	-	245	2,203	-	2,203	2,448
Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, subscriptions and reference	-	-	-	-	-	-	-	325	-	325	3,241	-	3,241	3,566
Training and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants, subawards and other assistance	18,105	120,166	368,430	78,826	110,445	20,804	77,330	-	-	794,106	-	-	-	794,106
Filing, Registrations	-	-	-	-	-	-	-	14	1,463	1,477	123	6,475	6,598	8,075
Bank Fees	-	-	-	-	215	-	322	-	121	912	2,282	40	2,322	3,234
Merchant Fees	-	-	-	-	-	-	-	1,883	-	1,883	-	7,788	7,788	9,671
Depreciation and amortization	-	-	-	-	-	-	-	6	-	6	54	-	54	60
Bad debt expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation & Distribution	-	-	-	-	-	-	-	-	733	733	-	-	-	733
Other	-	-	40	-	304	-	-	130	-	474	1,167	-	1,167	1,641
Indirect Cost Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>18,105</b>	<b>120,692</b>	<b>369,476</b>	<b>80,698</b>	<b>113,136</b>	<b>21,677</b>	<b>83,540</b>	<b>145,391</b>	<b>55,106</b>	<b>1,007,821</b>	<b>108,095</b>	<b>69,500</b>	<b>177,595</b>	<b>1,185,416</b>

See accompanying notes to the financial statements.

UOSSM USA  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Program Services								Supporting Services				
	Primary Healthcare	Hospitals	Mental Health and Protection	Nutrition and Food	Education	Disaster Relief	International Programs Support	Regional Office	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total Expenses
Salaries and wages	-	-	-	-	2,841	-	20,603	7,791	31,235	34,372	16,893	51,265	82,500
Employee benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll taxes	-	-	1,224	-	217	-	1,576	596	3,613	2,629	1,292	3,921	7,534
Salaries-National Staff	-	-	9,757	-	7,333	-	-	17,200	34,290	-	-	-	34,290
Professional services	-	-	-	-	-	-	54,266	1,438	55,704	1,910	22,913	24,823	80,527
Accounting fees	-	-	-	-	-	-	756	-	756	6,804	-	6,804	7,560
Legal fees	-	-	-	-	-	-	-	3,108	3,108	-	-	-	3,108
Consultants	-	-	-	-	-	-	610	-	610	2,970	12,552	15,522	16,132
In-Kind donations	-	-	-	79,237	-	-	2,500	-	81,737	-	-	-	81,737
Advertising and promotion	-	-	-	85	-	-	12,595	-	12,680	-	38,845	38,845	51,525
Office expenses	-	-	213	-	-	-	264	1,105	1,582	436	81	517	2,099
Information technology	-	-	-	-	-	-	425	-	425	3,822	7,643	11,465	11,890
Communication - Telephone and Internet	-	-	12	-	-	-	18	819	849	161	-	161	1,010
Occupancy	-	-	1,215	-	-	-	48	7,070	8,333	429	-	429	8,762
Equipment	-	-	1,158	-	-	-	215	1,522	2,895	1,936	-	1,936	4,831
Travel	-	-	-	-	-	-	184	-	184	450	477	927	1,111
Capacity Building	-	-	1,500	-	-	-	-	-	1,500	-	-	-	1,500
Capital Expenditure-Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-
Project Materials and Supplies	-	-	-	-	-	6,490	-	-	6,490	-	-	-	6,490
Fundraising Events	-	-	-	-	-	-	-	-	-	5,393	-	5,393	5,393
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	242	-	242	2,180	-	2,180	2,422
Printing	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, subscriptions and reference	-	-	-	-	-	-	300	-	300	2,703	-	2,703	3,003
Training and development	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and other assistance	34,677	23,100	171,266	58,950	28,791	-	-	-	316,784	-	-	-	316,784
Subawards	-	-	-	-	-	-	-	-	-	-	-	-	-
Filing, Registrations	-	-	-	-	-	-	17	2,549	2,566	150	3,138	3,288	5,854
Bank Fees	-	-	-	-	-	10	4,443	73	4,526	1,545	12,375	13,920	18,446
Depreciation and amortization	-	-	-	-	-	-	3	-	3	57	-	57	60
Bad debt expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	607	1,199	-	-	582	2,388	-	-	-	2,388
Other	-	-	-	-	1,302	-	70	104	1,476	148	-	148	1,624
Indirect Cost Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>34,677</b>	<b>23,100</b>	<b>186,345</b>	<b>138,879</b>	<b>41,683</b>	<b>6,500</b>	<b>99,135</b>	<b>43,957</b>	<b>574,276</b>	<b>62,702</b>	<b>121,602</b>	<b>184,304</b>	<b>758,580</b>

See accompanying notes to the financial statements.



**UOSSM USA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022 AND 2021**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>December 31,</b> <b>2022</b>	<b>December 31,</b> <b>2021</b>
Change in net assets	\$ (103,792)	\$ (58,506)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Amortization of intangible assets	60	57
(Increase) decrease in:		
Advances to sub-grantees	104,746	(157,857)
Contributions receivable	(13,112)	(2,271)
Grant Funds Receivable	(24,944)	
Pledges receivable	1,000	(1,000)
Prepaid expenses	207	(3,048)
Vendor deposit	1,579	-
Increase (decrease) in:		
Accounts payable and accrued expenses	10,137	4,170
Taxes Payable	361	-
Refundable advance	31,831	(40,422)
Grant funds payable	(4,485)	4,485
Net cash provided by (used in) operating activities	<u>3,588</u>	<u>(254,392)</u>
Net increase (decrease) in cash and cash equivalents	3,588	(254,392)
Cash and cash equivalents, beginning of year	<u>143,663</u>	<u>398,055</u>
<b>Cash and cash equivalents, end of year</b>	<u><b>\$ 147,251</b></u>	<u><b>\$ 143,663</b></u>

See accompanying notes to the financial statements.

**UOSSM USA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED DECEMBER 31, 2022 AND 2021**

**1. GENERAL INFORMATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization -

UOSSM USA was incorporated in the State of Texas on January 29, 2015. UOSSM USA is an independent, non-profit humanitarian and medical non- governmental organization, founded to support the health-related needs and well-being of people and communities affected by crises and their aftermath, regardless of nationality, ethnicity, gender, religion, or political affiliation.

UOSSM USA is governed by a U.S. National Board of Directors, who work with a network of physicians, health-care professionals and other professionals to fulfill the mission of the Organization: delivering quality medical care and relief to people in need.

UOSSM USA is a member of a larger international umbrella group based in France, the International Union of Medical Care and Relief Organizations (UOSSM), an organization well-known for its long history of extensive medical humanitarian work to support the Syrian people in crisis since 2012. UOSSM USA strives to support the work of UOSSM and empower the local communities and people affected by the ongoing Syrian crisis. UOSSM USA receives the majority of its support from private sources.

Basis of presentation -

The financial statements of UOSSM USA have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

The accompanying financial statements include the financial activities of UOSSM USA during the year ended December 31, 2022 and 2021.

Net assets, revenue, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of UOSSM USA's management and the board of directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of UOSSM USA or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

**UOSSM USA**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022 AND 2021**

**1. GENERAL INFORMATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Cash and cash equivalents -

For the purpose of the statement of cash flows, UOSSM USA considers all demand deposits and highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Advances, grants, and contracts -

Advances, grants, and contracts receivable represent amounts due from funding organizations for reimbursable expenses incurred in accordance with the terms of the agreements. Grants and contracts receivable and advances approximate fair value. The allowance for doubtful accounts is determined based upon an annual review of account balances, including the age of the balance and the historical experience with the donor.

Revenue recognition -

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contract revenue is treated as an exchange transaction, and accordingly, revenue is recognized when benchmarks are met or when qualifying expenditures are incurred; any funds received in advance of achieving benchmarks or incurring qualifying expenditures are recorded as refundable advances.

In-kind contributions -

UOSSM USA receives contributions of donated goods and professional services to further its programs. Contributions of \$65,280 and \$103,652, representing the fair value of these goods and services, have been recorded as revenue and expense in the accompanying financial statements for the year ended December 31, 2022 and 2021.

Functional allocation of expenses -

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**UOSSM USA**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022 AND 2021**

**1. GENERAL INFORMATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Advertising and marketing costs –

UOSSM USA expenses advertising and marketing costs as incurred. Advertising and marketing expenses for the year ended December 31, 2022 and 2021 totaled \$6,094 and \$51,525, respectively.

Tax status -

UOSSM USA is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements. The Fund is not a private foundation and is a publicly supported organization as described in Section 509(a)(1) of the Internal Revenue Code.

Uncertain tax positions -

UOSSM USA has documented its consideration of FASB ASC 740-10, Income Taxes, that provides guidance for reporting uncertainty in income taxes and has determined that no material uncertain tax positions qualify for either recognition or disclosure in the accompanying financial statements.

Use of estimates -

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**2. LIQUIDITY AND AVAILABILITY OF RESOURCES**

UOSSM USA's assets are sequenced according to their nearness of conversion to cash and liabilities sequenced according to the nearness of their maturity and use of cash.

UOSSM USA's goal is generally to maintain financial assets to meet 90 days of operating expenses.

**UOSSM USA**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2022 AND 2021**

The following represents UOSSM USA's financial assets at December 31, 2022 and 2021:

Financial assets at year end:	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 147,251	\$ 143,667
Advances to sub-grantees	54,162	158,907
Other receivable	20,573	7,461
Pledges receivable	<u>24,944</u>	<u>1,000</u>
Total financial assets	246,930	311,035
Less amounts not available to be used within one year:		
Net assets with donor restrictions	<u>87,615</u>	<u>122,385</u>
	<u>87,615</u>	<u>122,385</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 159,315</u>	<u>\$ 188,650</u>

**3. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consisted of the following for the years ended December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
<b>Program Services</b>	<u>\$87,615</u>	<u>\$122,385</u>

The following net assets with donor restrictions were released from donor restrictions by incurring expenses (or through the passage of time) which satisfied the restricted purposes specified by the donors:

	<u>2022</u>	<u>2021</u>
<b>Program Services</b>	<u>\$704,834</u>	<u>\$343,535</u>

**4. SUBSEQUENT EVENTS**

In preparing these financial statements, UOSSM USA has evaluated events and transactions for potential recognition or disclosure through November 30, 2023, the date the financial statements were available to be issued.