

**Community Jameel Foundation**  
**Statement of Cash Flow**  
**As of the quarter ending September 30, 2020**  
**(Expressed in Saudi Arabian Riyals)**

	<b>Q3 2020</b>
<b>Assets</b>	
Cash and cash equivalents	16,088,722
Prepaid expenses and other receivables	11,645,308
Property and equipment	360,967
Due from related party	10,203,724
Loans	13,199,248
<b>Total assets</b>	<b>51,497,969</b>
<b>Liabilities</b>	
Accrued expenses and other liabilities	398,480
Due to a related party	782,000
<b>Total liabilities</b>	<b>1,180,480</b>
Net unrestricted assets	50,317,490
Net restricted assets	-
<b>Total net assets</b>	<b>50,317,490</b>
<b>Total liabilities and net assets</b>	<b>51,497,969</b>

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Community Jameel Foundation  
Statement of Activities  
As of the quarter ending September 30, 2020  
(Expressed in Saudi Arabian Riyals)

	Q3 2020
<b>Grants, fees and other:</b>	
Unrestricted grants	18,044,417
Other	6,250
Recovery of debts previously written-off	28,155
Amortization of difference between the carrying value and future value of loans	(34,212)
<b>Total grants, fees and others</b>	<b>18,044,610</b>
<b>Expenses and losses:</b>	
Management fees	(7,945,227)
Program expenses	(5,265,408)
Administrative expenses	(334,270)
(Allowance) / Reversal of allowance for impairment loans, net	1,088,965
Amortization of difference between the carrying value and future value of loans	-
Loss on discounting of loans	-
<b>Total expenses and losses</b>	<b>(12,455,940)</b>
Change in net assets	5,588,670
Net assets at beginning of the year	<b>44,728,820</b>
<b>Net Assets at end of the year</b>	<b>50,317,490</b>
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**Community Jameel Foundation**  
**Statement of Activities**  
**As of the quarter ending September 30, 2020**  
**(Expressed in Saudi Arabian Riyals)**

**Q3 2020**

**OPERATING ACTIVITIES**

Change in net assets	<b>5,588,670</b>
Adjustments for:	
Allowance/(reversal) of allowance for impairment loans, ne	<b>(1,088,965)</b>
Amortization of difference between the carrying value and future value of loans	<b>34,212</b>
Depreciation	<b>46,342</b>
Amortization	<b>4,965</b>

Changes in operating assets and liabilities:

Prepaid expenses and other receivables	<b>(9,614,188)</b>
Loans	<b>3,455,850</b>
Accrued expenses and other liabilities	<b>-</b>
Due to a related party	<b>9,796,084</b>

**Net cash from/(used in) operating activities** **8,222,971**

**INVESTING ACTIVITIES**

Purchase of property and equipment	<b>25,537.21</b>
Purchase of intangibles	<b>(25,537)</b>

**Net cash used in investing activities** **(0)**

**Net change in cash and cash equivalents** **8,222,971**

Cash and cash equivalents, January 1 **7,865,752**

**CASH AND CASH EQUIVALENTS, DECEMBER 31** **16,088,723**

**Community Jameel Foundation**  
**Notes to the Financial Statements**  
**As of the quarter ending September 30, 2020**  
**(Expressed in Saudi Arabian Riyals)**

**Cash and cash equivalents**

	Q3 2020
Bank balances	16,088,722
Petty Cash Fund	-
	<b>16,088,722</b>

**Prepaid expenses and other receivables**

	Q3 2020
Prepaid expenses	97,370
	-
Other debit balances	11,547,938
	<b>11,645,308</b>

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**Loans**

	Q3 2020
Small business financing	31,472,711
Vehicle loans	10,441,389
Productive families	1,800
	41,915,900
Less: Difference between the carrying value and future value of loans	(1,567,180)
Less: Allowance for impaired loans	(27,149,472)
	<b>13,199,248</b>

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Community Jameel Foundation  
Notes to the Financial Statements  
As of the quarter ending September 30, 2020  
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Program expenses

	Q3 2020
Art programs	-
Poverty Eradication Initiatives	5,265,408
Social programs	-
Other	-
	<b>5,265,408</b>

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Administrative expenses

	Q3 2020
Advertising expenses	2,514
Web development expenses	159,542
Professional services expenses	-
Other	172,215
	<b>334,270</b>

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