

FINANCIAL STATEMENTS



**FOR THE YEARS ENDED
DECEMBER 31, 2013 AND 2012**

THE WHITE RIBBON ALLIANCE FOR SAFE MOTHERHOOD

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The White Ribbon Alliance for Safe Motherhood
Washington, D.C.

We have audited the accompanying financial statements of The White Ribbon Alliance for Safe Motherhood (WRA), which comprise the statements of financial position as of December 31, 2013 and 2012, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant 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.

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MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS' PRIVATE COMPANIES PRACTICE SECTION

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of WRA as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

We draw attention to Note 8 to the financial statements, which indicates that WRA has experienced losses from operations, and as of December 31, 2013, is in a cumulative unrestricted net deficit position. Our opinion is unmodified in respect of this matter.

A handwritten signature in cursive script that reads "Gelman Rosenberg & Freedman".

July 10, 2014

THE WHITE RIBBON ALLIANCE FOR SAFE MOTHERHOOD

STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2013 AND 2012

ASSETS

	<u>2013</u>	<u>2012</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 1,210,365	\$ 1,214,209
Grants and contracts receivable, current portion (Note 6)	1,618,154	1,581,474
Other receivables	2,804	2,588
Program center advances	107,355	5,858
Travel advances	5,572	6,817
Prepaid expenses	<u>28,672</u>	<u>38,525</u>
Total current assets	<u>2,972,922</u>	<u>2,849,471</u>
NONCURRENT ASSETS		
Grants and contracts receivable, net of current portion (Note 6)	<u>77,482</u>	<u>1,435,016</u>
TOTAL ASSETS	<u>\$ 3,050,404</u>	<u>\$ 4,284,487</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Line of credit (Note 5)	\$ 200,000	\$ -
Accounts payable and accrued liabilities	39,357	203,982
Accrued employee benefits	65,062	77,931
Deferred contract revenue	<u>170,961</u>	<u>-</u>
Total current liabilities	<u>475,380</u>	<u>281,913</u>
NET ASSETS		
Unrestricted (deficit) (Note 8)	(728,626)	(417,677)
Temporarily restricted (Note 2)	<u>3,303,650</u>	<u>4,420,251</u>
Total net assets	<u>2,575,024</u>	<u>4,002,574</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,050,404</u>	<u>\$ 4,284,487</u>

See accompanying notes to financial statements.

THE WHITE RIBBON ALLIANCE FOR SAFE MOTHERHOOD
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS DECEMBER 31, 2013 AND 2012

	2013		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
SUPPORT AND REVENUE			
U.S. Government grants and contracts (Note 4)	\$ 741,440	\$ -	\$ 741,440
Other grants and contracts	200,611	544,529	745,140
Contributions	91,963	-	91,963
Interest income	251	-	251
In-kind contributions	161,382	-	161,382
Other revenue	793	-	793
Special events	16,500	-	16,500
Exchange rate (loss) gain	(1,787)	-	(1,787)
Net assets released from donor restrictions - satisfaction of program restrictions (Note 3)	<u>1,661,130</u>	<u>(1,661,130)</u>	<u>-</u>
Total support and revenue	<u>2,872,283</u>	<u>(1,116,601)</u>	<u>1,755,682</u>
EXPENSES			
Maternal Health	2,041,309	-	2,041,309
Management and General	764,496	-	764,496
Fundraising	<u>377,427</u>	<u>-</u>	<u>377,427</u>
Total expenses	<u>3,183,232</u>	<u>-</u>	<u>3,183,232</u>
Changes in net assets (Note 8)	(310,949)	(1,116,601)	(1,427,550)
Net assets at beginning of year	<u>(417,677)</u>	<u>4,420,251</u>	<u>4,002,574</u>
NET ASSETS AT END OF YEAR (Note 8)	<u>\$ (728,626)</u>	<u>\$ 3,303,650</u>	<u>\$ 2,575,024</u>

See accompanying notes to financial statements.

2012		
Unrestricted	Temporarily Restricted	Total
\$ 530,980	\$ -	\$ 530,980
800	4,589,690	4,590,490
227,180	-	227,180
512	-	512
207,537	-	207,537
-	-	-
825	-	825
6,556	-	6,556
<u>2,491,409</u>	<u>(2,491,409)</u>	<u>-</u>
<u>3,465,799</u>	<u>2,098,281</u>	<u>5,564,080</u>
2,819,905	-	2,819,905
1,497,726	-	1,497,726
<u>319,988</u>	<u>-</u>	<u>319,988</u>
<u>4,637,619</u>	<u>-</u>	<u>4,637,619</u>
(1,171,820)	2,098,281	926,461
<u>754,143</u>	<u>2,321,970</u>	<u>3,076,113</u>
<u>\$ (417,677)</u>	<u>\$ 4,420,251</u>	<u>\$ 4,002,574</u>

See accompanying notes to financial statements.

THE WHITE RIBBON ALLIANCE FOR SAFE MOTHERHOOD

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Maternal Health</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total Expenses</u>
Salaries	\$ 755,974	\$ 284,311	\$ 178,342	\$ 1,218,627
Benefits (Note 7)	354,302	114,016	84,581	552,899
Printing and production	3,747	1,169	450	5,366
Professional fees	28,067	58,736	2,051	88,854
Occupancy	55,437	27,286	13,226	95,949
Accounting and audit	21,361	5,222	-	26,583
Insurance	-	14,370	-	14,370
Telephone	28,107	7,727	5,227	41,061
Travel and related expenses	159,993	46,519	22,160	228,672
Consulting fees	101,686	20,258	50,230	172,174
Postage and delivery	737	999	681	2,417
Supplies	21,356	3,515	32	24,903
Subscriptions	13,961	1,765	4,464	20,190
Meetings	11,529	9,980	956	22,465
Advertising	1,242	-	-	1,242
Fundraising events	-	-	7,887	7,887
Bank fees	125	4,050	1,119	5,294
Equipment rental and maintenance	5,783	(604)	308	5,487
Subgrants and subcontracts	477,902	-	-	477,902
Other	-	9,508	-	9,508
In-kind professional fees	-	155,669	5,713	161,382
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL	<u>\$ 2,041,309</u>	<u>\$ 764,496</u>	<u>\$ 377,427</u>	<u>\$ 3,183,232</u>

THE WHITE RIBBON ALLIANCE FOR SAFE MOTHERHOOD

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Maternal Health</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total Expenses</u>
Salaries	\$ 818,633	\$ 581,389	\$ 96,484	\$ 1,496,506
Benefits (Note 7)	333,807	300,334	39,823	673,964
Printing and production	31,173	548	(421)	31,300
Professional fees	55,313	116,803	327	172,443
Occupancy	2,257	119,555	-	121,812
Accounting and audit	15,000	10,593	-	25,593
Insurance	-	15,859	-	15,859
Telephone	51,030	17,156	2,196	70,382
Travel and related expenses	386,097	134,384	28,978	549,459
Consulting fees	282,888	116,487	139,834	539,209
Postage and delivery	3,276	1,894	1,683	6,853
Supplies	34,499	18,579	218	53,296
Subscriptions	14,201	12,348	374	26,923
Meetings	72,806	44,414	4,769	121,989
Advertising	2,567	-	-	2,567
Fundraising events	19,091	-	4,345	23,436
Bank fees	1,547	3,555	2,363	7,465
Equipment rental and maintenance	5,692	2,000	(985)	6,707
Subgrants and subcontracts	482,491	-	-	482,491
Other	-	1,828	-	1,828
In-kind professional fees	<u>207,537</u>	<u>-</u>	<u>-</u>	<u>207,537</u>
TOTAL	<u>\$ 2,819,905</u>	<u>\$ 1,497,726</u>	<u>\$ 319,988</u>	<u>\$ 4,637,619</u>

THE WHITE RIBBON ALLIANCE FOR SAFE MOTHERHOOD

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

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (1,427,550)	\$ 926,461
Adjustments to reconcile in net assets to net cash used by operating activities:		
Change in present value discount on noncurrent grants and contracts receivable	(44,120)	44,277
(Increase) decrease in:		
Grants and contracts receivable	1,364,974	(1,560,657)
Other receivables	(216)	104,640
Program center advances	(101,497)	131,558
Travel advances	1,245	(6,119)
Prepaid expenses	9,853	23,893
Increase (decrease) in:		
Accounts payable and accrued liabilities	(164,625)	60,990
Accrued employee benefits	(12,869)	(6,391)
Funds held in trust	-	(6,934)
Deferred contract revenue	<u>170,961</u>	<u>(5,737)</u>
Net cash used by operating activities	<u>(203,844)</u>	<u>(294,019)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash draws from line of credit	<u>200,000</u>	<u>-</u>
Net cash provided by financing activities	<u>200,000</u>	<u>-</u>
Net decrease in cash and cash equivalents	(3,844)	(294,019)
Cash and cash equivalents at beginning of year	<u>1,214,209</u>	<u>1,508,228</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,210,365</u>	<u>\$ 1,214,209</u>

See accompanying notes to financial statements.

THE WHITE RIBBON ALLIANCE FOR SAFE MOTHERHOOD

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND GENERAL INFORMATION

Organization -

The White Ribbon Alliance for Safe Motherhood (WRA) is a non-profit organization, incorporated in the District of Columbia during 2006. WRA is an international coalition of individuals and organizations, formed to promote increased public awareness of the need to make pregnancy and childbirth safe for all women and newborns in the developing, as well as, developed countries. WRA is a grassroots movement for safe motherhood that builds alliances, strengthens capacity, influences policies, harnesses resources and inspires action to save women's and newborn's lives worldwide.

Basis of presentation -

The accompanying financial statements are presented on the accrual basis of accounting, and in accordance with FASB ASC 958, *Not-for-Profit Entities*.

Cash and cash equivalents -

WRA considers all cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

Bank deposit accounts are insured by the Federal Deposit Insurance Corporation ("FDIC") up to a limit of \$250,000. At times during the year WRA maintains cash balances in excess of the FDIC insurance limits. Management believes the risk in these situations to be minimal.

Income taxes -

WRA 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. WRA is not a private foundation.

Uncertain tax positions -

For the years ended December 31, 2013 and 2012, WRA 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 financial statements. The Federal Form 990, *Return of Organization Exempt from Income Tax*, is subject to examination by the Internal Revenue Service, generally for three years after it is filed.

Net asset classification -

The net assets are reported in two self-balancing groups as follows:

- **Unrestricted net assets** include unrestricted revenue and contributions received without donor-imposed restrictions. These net assets are available for the operation of WRA and include both internally designated and undesignated resources.
- **Temporarily restricted net assets** include revenue and contributions subject to donor-imposed stipulations that will be met by the actions of WRA and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statements of Activities and Changes in Net Assets as net assets released from restrictions.

THE WHITE RIBBON ALLIANCE FOR SAFE MOTHERHOOD

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

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

Grants and contracts revenue -

Grants and subawards that are awarded to WRA from foundations, bilateral and international organizations, pass-through entities and other non-Federal organizations are accounted for as contributions or exchange transactions, depending on the nature of the award. WRA's policy is to treat donor-restricted grant awards/obligations as temporarily restricted support in the year notification is received from the donor. Grants are recognized as unrestricted support (released from restrictions) only to the extent of actual expenses incurred in compliance with the donor-imposed restrictions (or satisfaction of time restrictions). Grants received in excess of expenses incurred are shown as temporarily restricted net assets in the accompanying financial statements.

Subcontracts that are awarded to WRA from prime recipients of U.S. Government agencies and pass-through entities are accounted for as exchange transactions, and accordingly, revenue is recognized when the qualifying expenditures are incurred. Any funds received in advance of incurring qualifying expenditures are recorded as deferred contract revenue.

Grants and contracts receivable -

Grants receivable that are expected to be collected in future years are recorded at their fair value, measured as the present value of their future cash flows. The discounts on these amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in grants and contribution revenue.

Conditional promises to give are not included as support until the conditions are substantially met. Contracts and other accounts receivable are recorded at their net realizable value, which approximates fair value. All grants and contracts receivable are considered by management to be fully collectible. Accordingly, an allowance for doubtful accounts has not been established.

In-kind contributions -

In-kind contributions consist of donated advertising, facilities, materials, goods/supplies and other professional services. The services are reported at estimated fair value based on the number of donated hours and estimated rates of services rendered.

The value of in-kind contributions totaled \$161,382 and \$207,537 during the years ended December 31, 2013 and 2012, respectively.

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 the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Functional allocation of expenses -

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

THE WHITE RIBBON ALLIANCE FOR SAFE MOTHERHOOD

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012**

2. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consisted of the following at December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Bertarelli Foundation - Promote Midwifery as a Career in Tanzania	\$ -	\$ 20,474
IPPF - 2013 Core Support	48,444	-
Catapult - Give Her a Camera and She Can Tell The World	14,409	-
Catapult - Educating for Better Maternal Health in Tanzania	4,290	-
MacArthur Foundation - Social Media	197,482	112,501
The Bill and Melinda Gates Foundation - Advocating for Improved Delivery of MNH	<u>3,039,025</u>	<u>4,287,276</u>
TOTAL TEMPORARILY RESTRICTED NET ASSETS	<u>\$ 3,303,650</u>	<u>\$ 4,420,251</u>

3. NET ASSETS RELEASED FROM RESTRICTIONS

The following temporarily restricted net assets were released from donor restrictions by incurring expenses, which satisfied the restricted purposes specified by the donors:

	<u>2013</u>	<u>2012</u>
Bertarelli Foundation - Promote Midwifery as a Career in Tanzania	\$ 20,473	\$ 89,242
DFID - Maternal Health Advocacy Program	-	451,206
IPPF - 2013 Core Support	201,556	-
Catapult - Educating for Better Maternal Health in Tanzania	1,711	-
MacArthur Foundation - Social Media	112,501	160,214
The Bill and Melinda Gates Foundation - Advocacy Campaign for MNCH	-	1,216,611
CARE Norway - Norad IMM Campaign	-	204,239
Estee Lauder - MAC AIDS - South Africa	-	6,978
Merck - Promote Midwifery as a Career in Tanzania	-	196,833
Merck - Capacity Building	30,000	-
The Bill and Melinda Gates Foundation - Advocating for Improved Delivery of MNH	<u>1,294,889</u>	<u>166,086</u>
NET ASSETS RELEASED FROM RESTRICTIONS	<u>\$ 1,661,130</u>	<u>\$ 2,491,409</u>

4. CONTINGENCIES

U.S. Government assistance -

WRA is the recipient of Federal awards through certain entities funded by the U.S. Government. Such awards are subject to audit under the provisions of OMB Circular A-133. The ultimate determination of amounts received under these awards is based upon the allowance of costs reported to and accepted by the United States Government as a result of the audits.

THE WHITE RIBBON ALLIANCE FOR SAFE MOTHERHOOD

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012

4. CONTINGENCIES (Continued)

U.S. Government assistance (continued) -

Audits in accordance with the provisions of OMB Circular A-133 have been completed for all required fiscal years through 2013. Until such audits have been accepted by the United States Government, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits.

5. LINE OF CREDIT

WRA maintains a \$500,000 line of credit with a local financial institution. The line of credit is secured by WRA's cash and receivables, and bears interest on outstanding borrowings equal to the Federal prime rate plus 1.00% (4.25% at December 31, 2013 and 2012). As of December 31, 2013 and 2012, the total outstanding balance on the line of credit aggregated \$200,000 and \$0, respectively.

6. GRANTS AND CONTRACTS RECEIVABLE

WRA receives contributions from foundations and international organizations for multi-year program support. As of December 31, 2013 and 2012, WRA had uncollected commitments from such organizations aggregating \$1,698,154 and \$3,063,128, respectively. Grant payments due in future years have been discounted using an interest factor effective at the date of donor award. The following is a schedule of expected payments to be received in future years, as December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Less than one year	\$ 1,618,154	\$ 1,581,474
One to five years	<u>80,000</u>	<u>1,481,654</u>
Total	1,698,154	3,063,128
Less: Present value discount (3.25%)	<u>(2,518)</u>	<u>(46,638)</u>
GRANTS RECEIVABLE, NET	<u>\$ 1,695,636</u>	<u>\$ 3,016,490</u>

7. RETIREMENT PLANS

Effective January 1, 2012, WRA adopted a 401(k) profit sharing retirement plan covering its U.S. employees 18 years of age and older (employees are eligible immediately upon hire). WRA makes non-elective safe harbor contributions of three percent of eligible compensation. Contributions to the plan during the years ended December 31, 2013 and 2012 totaled \$30,027 and \$41,109, respectively.

Effective January 1, 2012, WRA provides retirement benefits to its U.K. staff through a defined contribution plan covering its local employees. WRA contributes 3% of gross wages. Contributions to the plan during the years ended December 31, 2013 and 2012 totaled \$11,768 and \$11,446, respectively.

THE WHITE RIBBON ALLIANCE FOR SAFE MOTHERHOOD

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

8. EMPHASIS OF A MATTER

During the years ended December 31, 2013 and 2012, WRA realized a net loss from unrestricted operations of \$(310,949) and \$(1,171,820), respectively. With Board approval and support, WRA used unrestricted funds to support unfunded program initiatives and build National Alliances capacity to allow the organization to be sustainable. WRA has used unrestricted funds to develop a new collaborative partnership with IPPF, restructure the terms and composition of the Board of Directors and the Global Secretariat staff to better support resource mobilization and financial planning. In 2012, WRA used \$754,143 of unrestricted funds to scale up fundraising activities and strategies and supplement private funding overhead shortfalls.

As of December 31, 2013, WRA was in an unrestricted net deficit position aggregating \$(728,626). Management of WRA has presented a financial picture for 2014 that includes new donor awards (to fund projects) and other awards with flexible/less restrictive funding terms (to be used as operating support). As of the date of this report, management expects to reduce the cumulative net deficit position in 2014 by approximately \$75,000. Based on the budget presented by management, the financial statements have been prepared assuming that WRA will continue as a going concern.

9. SUBSEQUENT EVENTS

In preparing these financial statements, WRA has evaluated events and transactions for potential recognition or disclosure through July 10, 2014, the date the financial statements were issued.

In February 2014, WRA and IPPF Central Office in London entered into a collaborative agreement that set forth the framework for the relationship between the two organizations. IPPF will provide mutually agreed annual financial contributions to WRA based on an approved annual budget and scope that will allow WRA to further IPPF's purpose by contributing to the advocacy pillar of the IPPF's strategic framework; furthering IPPF's stated goals of strong public, political and financial commitment to and support of sexual and reproductive health and rights at the national and international level; providing advocacy strengthening efforts around the UNGA and other key global initiatives in coordination with IPPF's advocacy plans; and offering technical assistance to WRA National Alliances in order to strengthen national advocacy efforts connecting IPPF Member Associations as appropriate. The financial contribution in 2014 is \$500,000. Additional support from IPPF will be provided to WRA on a pro-bono basis to support and strengthen WRA's internal structural capacity as determined and agreed by both parties. In 2014, this is primarily focused on supporting WRA's resource mobilization efforts, particularly with large bilateral donors in partnership with IPPF. Both organizations continue to maintain their institutional independence in the areas of governance and financial obligations and liabilities.