AMERICAN NEAR EAST REFUGEE AID

ANNUAL REPORT

1984

ANERA
ANERA
ANERA

American Near East Refugee Aid (ANERA) is a non-profit, charitable organization working to increase assistance in cash and kind from Americans to Palestinians and Lebanese. Most of ANERA's efforts are currently directed toward social and economic development in the occupied West Bank and Gaza Strip. ANERA also responds to civilian emergencies, usually the result of conflict, and promotes peace by increasing American understanding of the region.

American Middle East Rehabilitation (AMER) is the medical division of ANERA. Before becoming part of ANERA in 1971, AMER was the oldest non-sectarian American voluntary agency providing assistance to Palestinian refugees and other needy individuals in the Arab World. AMER assists medical programs in meeting their annual requirements of drugs and medical supplies and with emergency shipments in times of war.

Michael O'Loughlin

Sign outside the Ramallah Poultry Cooperative.

PRESIDENT'S LETTER

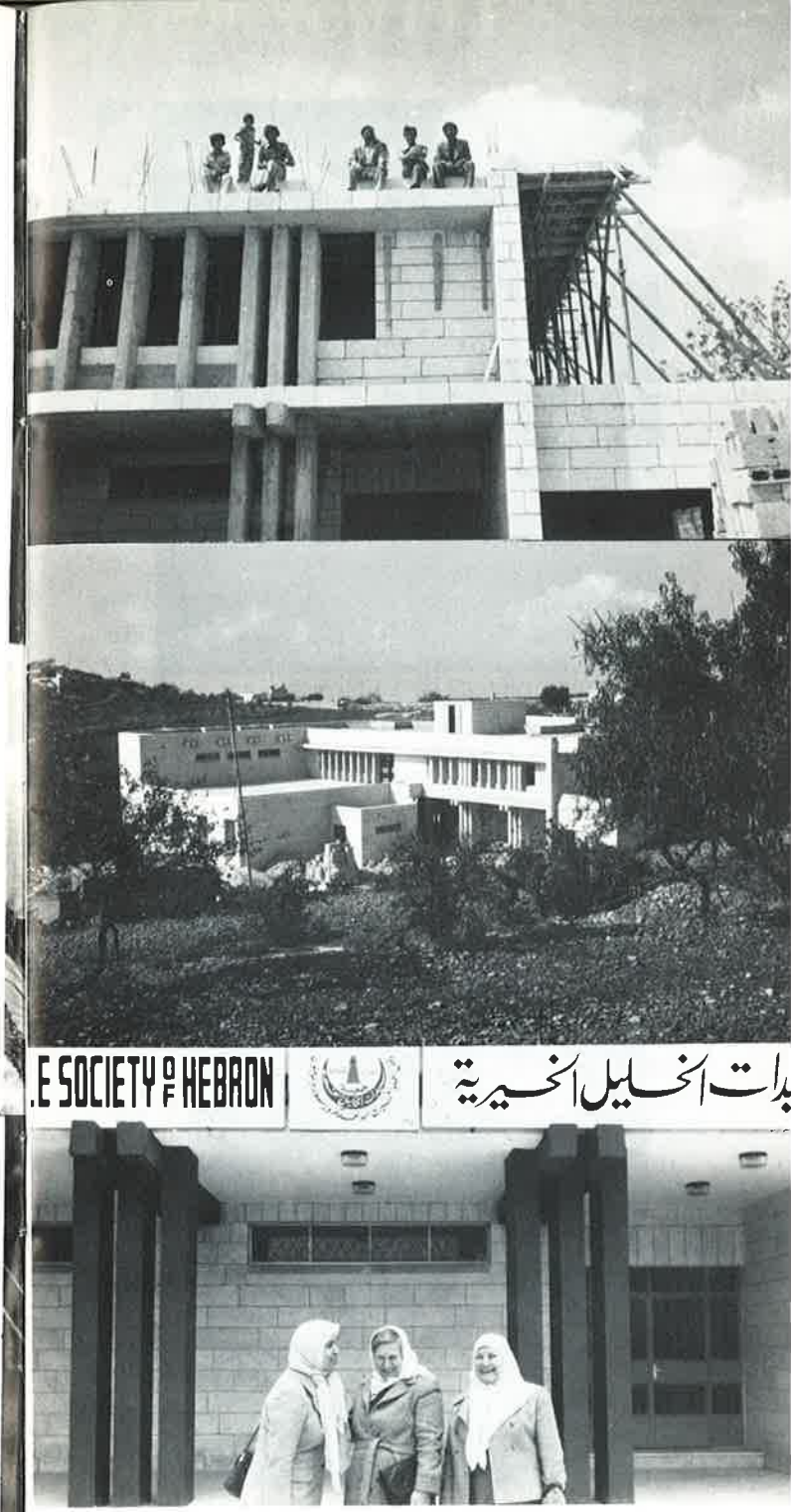
Dear Friends of ANERA,

The need for peace and justice in the Middle East continues to be great. Disruption and violence still prevail in Lebanon, West Bank, and Gaza, while war is a fact of life in Iraq, Iran and the Arabian Gulf. While it is not the only issue at hand, it is broadly recognized that Palestinian rights must be adequately and justly addressed. In pursuit of these rights and a just peace, we urge the United States' Government and all relevant parties in the Middle East to undertake a serious dialogue and put forward a meaningful initiative for a comprehensive peace — and to take tangible steps in support of this direly needed initiative.

ANERA has long supported these peaceful goals. Our past and future efforts in this vein are directed through community and economic development projects, education, and health programs in direct cooperation with competent, indigenous Palestinian institutions in the militarily occupied West Bank and Gaza Strip. It is our belief that assisting the welfare of Palestinians and helping to strengthen their institutions serves not only humanitarian needs, but also contributes to the much needed peace in the region.

During the past year, ANERA sustained its relief program in Lebanon and plans to continue it in the coming months. In providing assistance, ANERA consciously attempts to make certain that all sects and groups in the country are served. We should remember that Lebanon is not just a disaster, but also a country. It will need long-term help for reconstruction; ANERA will participate as this process starts.

Peter Gubser
President



The New Building of the Hebron Women's Charitable Society
Since 1975 ANERA has helped this association provide education, vocational training, and health care to low-income women.

Jane Schweiker

A father daughter team work at a Bethlehem silver factory which provides vocational training in metal working. The factory was set up by the Bethlehem Societies for Rehabilitation, a committee of Muslim, Christian, and secular organizations.

Jane Schweiker

The Sun Day Care Center, in Gaza City, Gaza, educates and cares for retarded children throughout the Gaza Strip. Established in 1976 the Center cares for 90 mild to moderately retarded children between the ages of 6 and 14

PROJECT ACTIVITY

In fiscal year 1984, extending from June 1, 1983 through May 31, 1984, ANERA and its AMER Medical Division gave assistance totalling $1,518,522 to institutions providing economic and community development, education, and health services to Palestinians and Lebanese in the West Bank, Gaza Strip and Lebanon. Of the total, $1,013,990 was in grants and services, and $504,532 was in medical supplies, books and shipping.

ANERA experienced again serious delays in receiving grant approvals from the Israeli Military Occupation Authority for the expenditure of project funds. In addition to the projects marked with an asterisk on the following pages, ANERA has $1,000,000 in grant funds from the U.S. Agency for International Development which have not received approval of the Israeli authorities.

ANERA has a long standing commitment to assisting in the long term development needs of Palestinians and Lebanese. Two projects undertaken in fiscal year 1984 on the West Bank illustrate this commitment. The first is the construction of a fruit and vegetable marketing center. The second is the construction of a light industry building with 36 to 40 shops for carpentry, mechanics and other crafts. By providing partial funding for such projects, ANERA helps to increase employment and improve the general economy. We plan to continue support of these projects in the future.

In Lebanon, ANERA continued support for the organizations providing health care, vocational training, and other services in war damaged areas. The assistance is made available to Lebanese of all sects as well as Palestinians. ANERA was particularly successful in its AMER program, which secured an unprecedented amount of donated pharmaceuticals and medical supplies. These were sent to Lebanon through a number of health care organizations which could safely see them to their destination. The total cash grants and in-kind donations sent to Lebanon were valued at $550,884.

PROJECT LIST

COMMUNITY & ECONOMIC DEVELOPMENT GRANTS

*These projects are pending Israeli Military Government approval. U.S.A.I.D.-funded projects not yet approved are not listed here.

Institution	Purpose	Amount
Arab Women's Society Jerusalem, West Bank	mother/child care, food for the needy, vocational training for Palestinian women	$ 5,000
Arab Women's Union Bethlehem, West Bank	mother/child care, food for the needy, vocational training for Palestinian women, and cultural programs	$ 10,000
Arab Women's Union Jerusalem, West Bank	mother/child care, home for the elderly, food for the needy, vocational training for Palestinian women	$ 5,000
Association for the Development of Palestinian Camps Beirut, Lebanon	revolving loan fund to assist Palestinian artisans and shopkeepers generate employment	$ 10,000
Beit Jala Municipality Beit Jala, West Bank	partial assistance in the construction of a municipal industrial building. The municipality will in future rent out industrial shops	$250,000
Bethlehem Societies Committee for Rehabilitation and Development Bethlehem, West Bank	funding for revolving loan fund for small businesses	$ 5,000
Gaza Municipality Rainwater Conservation Gaza City, Gaza	storm water sewers and lagoon to conserve rainwater heretofore drained into sea, now to be used for irrigation and drinking	$200,000
Halhul Municipality West Bank	construction of a wholesale fruit and vegetable market to assist farmers and generate funds for municipal services	$250,000
*Palestine Women's Union Gaza, Gaza Strip	library, training programs, health and dental care community activities in refugee camps	$ 7,000
*Red Crescent Society Gaza, Gaza Strip	libraries, daycare centers, literacy programs, training of refugee women, and other special projects	$ 7,000
Services to West Bank Cooperatives	provision of a consultant to provide organizational and training services to cooperatives in a joint program with the Near East Foundation	$ 29,450
Women's Charitable Society Hebron, West Bank	mother/child care, food for the needy, literacy courses, vocational training for Palestinian women	$ 5,000
Y.M.C.A. Amman, Jordan	summer camp expenses for orphaned refugees	$ 2,000
Y.M.C.A. Gaza, Gaza Strip	leadership, community and sports programs for Palestinian youth in refugee camps in Gaza Strip	$ 5,000
Y.M.C.A. Jerusalem, West Bank	diversified programs for Palestinians, in community activities, leadership and sports programs, and vocational training	$ 5,000

Y.W.C.A. Jerusalem, West Bank	diversified programs including cultural activities, sports programs and vocational training for Palestinian women	$ 5,000
	TOTAL, COMMUNITY & ECONOMIC DEVELOPMENT GRANTS:	**$800,450**

EDUCATIONAL GRANTS

*These projects are pending Israeli Military Government approval. U.S.A.I.D.-funded projects not approved are not listed here.

Institution	Purpose	Amount
American University of Beirut Lebanon	scholarships for needy students	$ 10,000
Beirut University College Beirut, Lebanon	scholarships for needy students in Lebanon	$ 10,000
Benevolent Cultural Association of the Supreme Shi'a Council Beirut, Lebanon	equipment for the group's heavily damaged vocational training center in south Beirut	$ 10,000
*Bethlehem University Bethlehem, West Bank	scholarships for needy Palestinian students	$ 10,000
Bir wa al-Ahsan Tyre, Lebanon	equipment for the group's vocational training center in south Lebanon	$ 10,000
*Birzeit University Birzeit, West Bank	scholarships for needy Palestinian students and general support of the University	$ 15,015
Dar El-Tifl Jerusalem, West Bank	elementary scholarships for orphans and destitute children	$ 15,600
Industrial Islamic Orphanage Jerusalem, West Bank	food, clothing, shelter, general education and vocational training in carpentry, painting, furniture-making, tailoring and shoe making for Palestinian orphans	$ 5,000
Jeel al-Amal Bethany, West Bank	education, food, clothing and shelter for orphaned and destitute Palestinian children	$ 10,000
Kafa'at Rehabilitation Institute Beirut, Lebanon	diversified programs and extensive training for physically and mentally handicapped children	$ 10,000
Legacy International Youth Program	scholarships for the participation of Palestinian and Lebanese youth in the program	$ 10,000
Marjoyoun National College Marjoyoun, Lebanon	education for the people of south Lebanon	$ 15,000
Rawdat El-Zuhur Jerusalem, West Bank	elementary scholarships for orphans and and destitute children	$ 15,725
Salesian Technical School Bethlehem, West Bank	general support for vocational training	$ 5,000
Sun Daycare Center Gaza City, Gaza	educational assistance for retarded children in the Gaza Strip	$ 10,000
United Nations Relief & Works Agency (UNRWA) Occupied Territories	scholarships for refugees in teaching, carpentry, mechanics, welding and business education	$ 2,200
	TOTAL, EDUCATION GRANTS:	**$163,540**

HEALTH SERVICES GRANTS

Institution	Purpose	Amount
Amel — Lebanese Association for Popular Action Khiam, Lebanon	clinic serving the town and region of south Lebanon now being repopulated	$ 10,000
Druze Foundation for Social Welfare Lebanon	clinics, food, shelter for displaced people	$ 10,000
Lebanese Red Cross Beirut, Lebanon	aid for victims of the Lebanese conflict	$ 10,000
Middle East Council of Churches (Regional)	services to Palestinian refugees in the Middle East	$ 10,000
Secours Populair Lebanon	clinics and relief activities in Lebanon to assist victims of war	$ 10,000
	TOTAL, HEALTH SERVICES:	**$ 50,000**

IN-KIND GRANTS

Institution	Purpose	Amount
American University of Beirut Hospital Beirut, Lebanon	Pharmaceutical and medical supplies to relieve suffering during the summer 1982 siege of Beirut and subsequent fighting. AMER program	$ 40,626
Arab Colleges of Medical Sciences El-Bireh, West Bank	medical books and tapes for the colleges	$ 1,413
Iraqi Ministry of Health	pharmaceuticals to assist civilian victims of war	$ 15,845
Middle East Council of Churches Lebanon	pharmaceuticals and medical supplies to assist civilian victims of war	$ 69,257
Palestine Red Crescent Society Beirut, Lebanon	pharmaceuticals for refugee relief	$ 41,756
United Nations Relief & Works Agency (UNRWA)	pharmaceuticals for refugee relief	$203,304
World Health Organization Lebanon	pharmaceuticals to assist civilian victims of war in Lebanon	$ 70,945
	+ shipping costs	$ 24,089
	TOTAL, IN-KIND GRANTS:	**$503,235**

HOW ANERA OPERATES

ANERA stresses, as much as possible, community and economic development projects. Below are listed some of the components of development work along with examples to illustrate how we go about promoting it.

- ANERA supports projects which have long term benefits for the community. Example: In Nazle Sharqia, an isolated West Bank village, ANERA helped provide a submersible pump for a crooked well. The new pump not only prevented the drought-inducing breakdowns of the past, but doubled the productivity of the land through better irrigation.

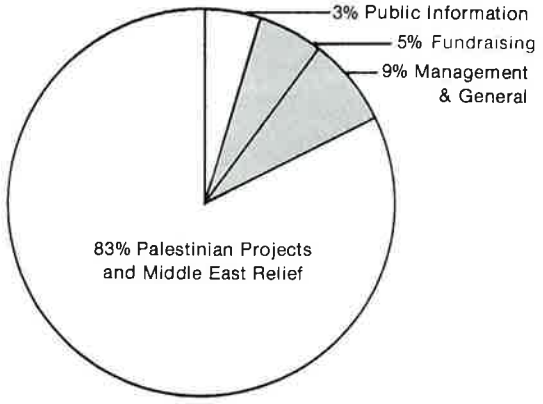
- ANERA seeks to enhance job availability and improve the overall income of subsistance level economies. Example: In Lebanon, we assist a YMCA in maintaining a revolving loan program available to artisans and shopkeepers for the repair of their war damaged businesses. Thus, people without capital, but with skills to earn a living, can get back to work.

- ANERA works with existing indigenous institutions. Through our support we hope to encourage their work. Example: In Bethlehem, we work with a community organization composed of the major religious and civic leaders of the community in support of a revolving loan program.

- Some of the funds needed for a project must come from the project group itself. An organization or committee which can draw on other sources of funding demonstrates community support and an ability to financially continue its work without ANERA. ANERA's support provides the critical difference; without it, a project could not be undertaken. Example: The Jieb Agricultural Cooperative undertook a land reclamation project using funds from ANERA and a low interest loan from their cooperative organization.

ANERA also maintains its commitment to the poorest of the communities in the area it serves—helping to provide health care and education to the needy. ANERA has consistently been able to quickly provide relief assistance in times of up-

FINANCIAL REVIEW



Contributions to ANERA are tax deductible and ANERA is audited annually by the firm of Feddeman and Lesche. ANERA is registered with and adheres to the standards of the Advisory Committee on Voluntary Foreign Aid of the U.S. Agency for International Development, the National Information Bureau in New York City, and the New York State Office of Charities Registration. ANERA is also a member of Private Agencies in International Development.

ANERA receives support from more than 27,000 individual Americans, small businesses and churches, and from over 60 private foundations and corporations. As in previous years, ANERA received a grant from the U.S. Agency for International Development and continued participation in the Combined Federal Campaign through its membership in the International Service Agencies.

AUDITED FINANCIAL STATEMENT

FEDDEMAN & LESCHE
CERTIFIED PUBLIC ACCOUNTANTS

2021 K STREET NW SUITE 603 WASHINGTON D C 20006 (202) 466 5878

W KENT FEDDEMAN CPA
ROBERT F LESCHE CPA
CHARLES F TATE CPA
KATHLEEN L BARKSDALE

Board of Directors
American Near East Refugee Aid
Washington, D.C.

We have examined the balance sheet of American Near East Refugee Aid as of May 31, 1984, and the related statements of support, revenue and expenses and changes in fund balances and of functional expenses, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of American Near East Refugee Aid at May 31, 1984, and the results of its operations and changes in fund balances and changes in financial position for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Feddeman & Lesche

Washington, D.C.
August 15, 1984

BALANCE SHEET

AMERICAN NEAR EAST REFUGEE AID

May 31, 1984

ASSETS

Cash and short-term investments:	
Demand deposits	$ 9,914
Savings deposits	465
Short-term investments	141,860
Petty cash	121
	152,360
Receivable from Agency for International Development--Note A	701,475
Pledges receivable--Note E	10,000
Inventory of drugs and medical supplies	10,975
Advances and prepaid items	3,764
Furniture, equipment and automobile, net of allowances for depreciation of $48,915--Note A	28,553
	$907,127

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	$ 6,435
Payroll taxes payable	4,683
Deferred public support revenue	20,150
Grant commitments--Note A	681,325
	712,593

FUND BALANCE

Unrestricted	186,192
Restricted	8,342
	194,534

COMMITMENTS--Note B

	$907,127

See notes to financial statements.

STATEMENT OF SUPPORT, REVENUE AND EXPENSES

AMERICAN NEAR EAST REFUGEE AID

Year ended May 31, 1984

	Unrestricted	Restricted --Note A	Total
PUBLIC SUPPORT AND REVENUE			
Public support:			
Donor contributions	$ 474,396	$ 81,095	$ 555,491
Contributions-in-kind	500,278	- 0 -	500,278
United States Government grants	- 0 -	938,379	938,379
Total Public Support	974,674	1,019,474	1,994,148
Revenue--interest and dividends	29,721	- 0 -	29,721
TOTAL PUBLIC SUPPORT AND REVENUE	1,004,395	1,019,474	2,023,869
EXPENSES			
Program Services:			
Community and economic development	71,648	857,775	929,423
Education	102,767	64,155	166,922
Health services	563,173	1,650	564,823
Public information	53,299	- 0 -	53,299
Total Public Services	790,887	923,580	1,714,467
Supporting Services:			
Fund raising	94,927	- 0 -	94,927
Management and general	64,536	115,569	180,105
Total Supporting Services	159,463	115,569	275,032
TOTAL EXPENSES	950,350	1,039,149	1,989,499
EXCESS (DEFICIT) OF PUBLIC SUPPORT AND REVENUES OVER EXPENSES	54,045	(19,675)	34,370
Fund balance, June 1, 1983	132,147	28,017	160,164
FUND BALANCE, MAY 31, 1984	$ 186,192	$ 8,342	$ 194,534

See notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION

AMERICAN NEAR EAST REFUGEE AID

Year ended May 31, 1984

SOURCES OF FUNDS	
From operations:	
Excess of public support and revenue over expenses	$ 34,370
Add expenses (deduct revenue) not requiring funds in the current period:	
Depreciation expense	7,442
Contribution of drugs, medical supplies and services to ANERA	(500,278)
Donations of drugs, medical supplies and services to Middle East Projects	489,303
(Increase) in accounts receivable	(199,379)
Decrease in pledges receivable	9,900
Decrease in prepaid items	8,152
(Decrease) in accounts payable	(331)
Increase in payroll taxes payable	76
Increase in grant commitments	230,685
Increase in deferred revenue	20,150
Total from Operations and Total Sources of Funds	100,090
APPLICATIONS OF FUNDS	
Purchases of fixed assets, net	13,401
Total Applications of Funds	13,401
INCREASE IN CASH	86,689
Cash and short-term investments, June 1, 1983	65,671
CASH AND SHORT-TERM INVESTMENTS, MAY 31, 1984	$152,360

See notes to financial statements.

STATEMENT OF FUNCTIONAL EXPENSES

AMERICAN NEAR EAST REFUGEE AID

Year ended May 31, 1984

	PROGRAM SERVICES				SUPPORT SERVICES			
	Community & Economic Development	Education	Health Services	Total Program Services	Public Information	Fund Raising	Management and General	Total Support Services	Total Expenses
Salaries	$ 84,182	$ 1,230	$ 3,462	$ 104,339	$15,465	$ 6,624	$106,332	$112,956	$ 217,295
Payroll taxes	6,322	72	252	7,666	1,020	451	6,656	7,107	14,773
Medical insurance and retirement plan	7,418	107	328	9,222	1,369	587	9,396	9,983	19,205
Total salary and related expense	97,922	1,409	4,042	121,227	17,854	7,662	122,384	130,046	251,273
Professional and contract services	5,000	- 0 -	- 0 -	5,169	169	1,756	9,080	10,836	16,005
Occupancy	4,781	206	2,522	10,388	2,879	1,236	19,570	20,806	31,194
Office supplies and equipment	972	64	238	2,248	974	408	6,892	7,300	9,548
Telephone and telegraph	2,535	29	673	3,506	269	415	1,575	1,990	5,496
Postage, shipping and storage	48	164	15,229	23,597	8,156	36,752	8,897	45,649	69,246
Printing	- 0 -	640	188	20,911	20,083	36,109	4,701	40,810	61,721
Lettershop and computer services	- 0 -	- 0 -	- 0 -	1,390	1,390	9,627	- 0 -	9,627	11,017
Travel	13,239	167	402	14,166	358	597	376	973	15,139
Conferences and meetings	41	69	40	968	818	- 0 -	3,549	3,549	4,517
Cooperative and engineering services	26,450	- 0 -	- 0 -	26,450	- 0 -	- 0 -	- 0 -	- 0 -	26,450
Depreciation	3,480	624	2,110	6,413	199	355	674	1,029	7,442
Miscellaneous	955	10	76	1,191	150	10	2,407	2,417	3,608
Grants	774,000	163,540	50,000	987,540	- 0 -	- 0 -	- 0 -	- 0 -	987,540
Grants-in-kind	- 0 -	- 0 -	489,303	489,303	- 0 -	- 0 -	- 0 -	- 0 -	489,303
TOTAL EXPENSES	$929,423	$166,922	$564,823	$1,714,467	$53,299	$94,927	$180,105	$275,032	$1,989,499

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

AMERICAN NEAR EAST REFUGEE AID

NOTE A--SIGNIFICANT ACCOUNTING PRINCIPLES

Organizational Data : American Near East Refugee Aid (ANERA), is a non-profit corporation organized for the purpose of extending direct financial assistance and/or gifts in kind to Palestinian Arab refugees and other needy individuals in the Arab world. Consistent with this purpose is the support of developmental, educational, and vocational training programs in that area.

Method of Accounting : ANERA maintains its records on the accrual basis. Accordingly, revenue is recorded as earned and expenses as incurred.

Functional Allocations of Expenses : ANERA allocates salaries to various program and supporting services based on time worked on those services. Other expenses are allocated to the services on the basis of salary allocations.

Restricted Revenue and Expense : ANERA receives restricted grant funding from the Agency for International Development (AID) and also receives contributions restricted for specific projects. Income from the AID grant is recognized only to the extent of allowable expenditures.

The receivable from AID represents unreimbursed grant commitments plus unreimbursed administrative expenses.

Grant commitments represent the liability for grant contracts open at May 31, 1984.

Furniture, Equipment and Automobile : Furniture, equipment and automobile are carried on the balance sheet at cost. Depreciation on furniture, equipment and automobile is computed on a straight-line basis over the useful lives of the assets (3-10 years).

Drugs and Medical Supplies : Drugs and medical supplies are received by the American Middle East Rehabilitation (AMER) division of ANERA as a result of appeals made to manufacturers and doctors. These items are in turn donated to hospitals and relief agencies in the Middle East. Receipts

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AMERICAN NEAR EAST REFUGEE AID

NOTE B--COMMITMENTS

ANERA occupies office space in Washington, D.C., under a lease agreement effective September 1, 1980 through August 31, 1984 for a monthly rental of approximately $2,000.

NOTE C--PENSION PLAN

ANERA has a defined contribution pension plan that covers substantially all of its employees. The plan is fully funded through the purchase of annuity contracts. Contributions under the plan were approximately $8,100 for the year ended May 31, 1984.

NOTE D--AGENCY FOR INTERNATIONAL DEVELOPMENT (AID) GRANTS

At May 31, 1984, ANERA has awards from AID totalling $3,532,116 to assist economic development, health and educational programs in the West Bank and Gaza Strip. At May 31, 1984, $1,430,346 of this total is not obligated and is not recorded in ANERA's financial statements.

NOTE E--PLEDGES RECEIVABLE

Pledges receivable at May 31, 1984 include $10,000 which represents expense advances under The International Service Agencies Contribution Warranty Program. ANERA participates in the combined Federal Campaign through its membership in The International Service Agencies.

Henry Selz, Middle East Representative and Peter Gubser, President, visiting a West Bank olive oil press.

Michael O'Loughlin

An olive seedling nursery run by the Tarqumiya Agricultural Cooperative.

An example of a modern irrigation system,

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Chicago, Illinois

*Member of the Executive Committee
†Member of the Projects Committee

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