



ANERA

**American Near East Refugee Aid
(ANERA) and its AMER
Medical Division**

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(Middle East Offices in Jerusalem
and Gaza)

AMERICAN NEAR EAST REFUGEE AID

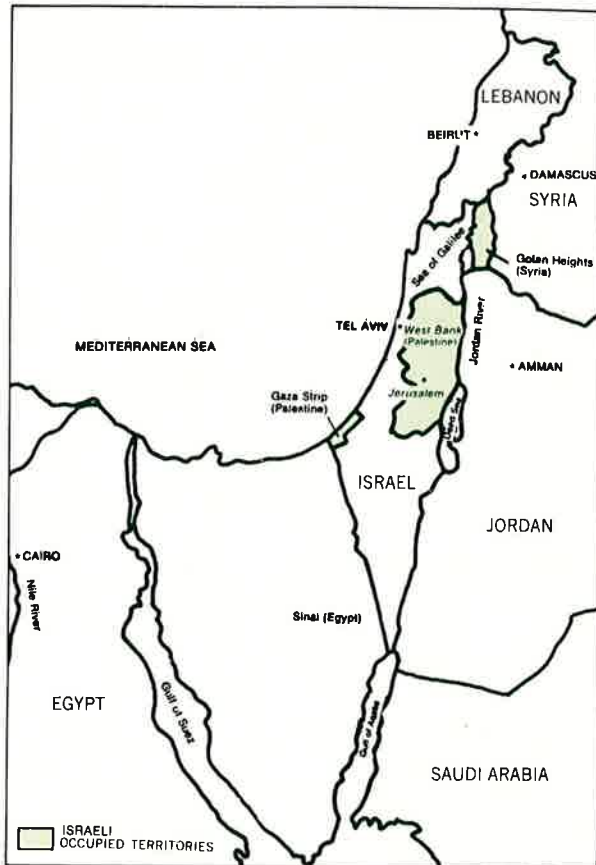
ANNUAL REPORT 1987

ANERA

INTRODUCTION

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. Concerned Americans founded ANERA in 1968 in response to the needs of Palestinian refugees after the 1967 war. Over the years ANERA has evolved into an organization principally concerned with the long term development needs of Palestinians and Lebanese. ANERA assists grassroots organizations to provide their communities with crucial health and welfare services in addition to increasing employment and educational opportunities. ANERA also provides relief assistance in response to civilian emergencies, usually the result of conflict. Through these efforts and through increasing American understanding of the region, ANERA promotes peace.

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.



PRESIDENT'S LETTER



Dear Friends of ANERA,

In the always challenging Middle East, ANERA is engaged in two streams of activities. One is relief, focused on the victims of the civil war in Lebanon and the destitute in and around refugee camps in the West Bank and Gaza Strip. The second consists of assisting self-help efforts in the areas of community and economic development, health, and education.

In our relief program, we are working with a series of local grassroots organizations that are helping people keep body and soul together in conditions of great adversity. In Lebanon, for example, during the past year, intense and sustained violence was wrought upon the refugee camps and armed conflict was common in many quarters of the cities and towns. As always there were civilian victims of these conflicts. In addition, severe inflation has finally struck the country, making imported products such as pharmaceuticals literally out of reach of most families. Fortunately for Lebanon, however, it has industrious and courageous citizen organizations which help meet the dire needs of the population, irrespective of their religion or ethnicity. Among those with which ANERA works are: Lebanese Red Cross, Amel-Lebanese Association for Popular Action, Secours Populaire, and Al-Kafaat. ANERA also assists the American University of Beirut Hospital which serves the health needs of over a million people in Lebanon.

In its development program, ANERA operates under a couple of broad objectives in formulating and implementing its projects with grassroots self-help efforts in the West Bank and Gaza Strip. On the one hand, we seek to help the local Palestinian society develop its ability to increase or improve employment and income, educational opportunities, and health care. On the other, we assist the society as it addresses the problems of building and strengthening its institutions which, in turn,

allow the people to gain added control over their own lives.

The reasons behind these objectives, we believe, are relatively obvious. The first set of reasons revolves around the basic needs of any society. Accordingly, addressing them should improve the welfare of the people involved: jobs and income enhance a family's ability to provide for itself; education helps individuals to seek employment or increase income as well as to better participate in the society; health care is an essential human need of all people. The thinking behind the second objective arises from the basic philosophy whereby if people have greater control over their lives, they are better off, and increasingly will be better off, psychologically, economically, and, in a fundamental way, politically. This local empowerment is not only on an individual basis, but also through local institutions which make up the fabric of the society. As the institutions grow and strengthen, they are in a better position to serve the individuals and groups within the society and give them more opportunity and ability to control their local affairs. As the reader can see from the balance of this report, those Palestinian and Lebanese institutions or organizations with which ANERA cooperates include: women's groups, schools, agricultural cooperatives, other grassroots organizations, and municipalities.

In all of these programs, we are working with the people. They are the essential and vital component which make the projects work and flourish. Equally important are ANERA's friends in the United States and other lands. Without your support, none of this would be possible. We and our friends in the Middle East extend our sincere thanks to you.

Peter Gubser
President

PROJECT ACTIVITY

In fiscal year 1987, extending from June 1, 1986 through May 31, 1987, ANERA and its AMER Medical Division gave assistance totalling \$2,276,842 to institutions providing economic and community development, education and health services to Palestinians and Lebanese in the West Bank, Gaza Strip, Lebanon and Israel. Of the total, \$2,042,045 was in grants and services, and \$234,797 was in medical supplies and shipping.



Said Elatab; Middle East Photo

West Beirut, 1987

The work carried out by ANERA is necessitated by the people who are in dire need and inspired by those creatively meeting those needs.

A brief look at examples of the people we serve demonstrates the need:

- Handicapped children in Beirut who need medical care and vocational training;
- Orphaned and poor children in Jerusalem who receive scholarship aid to complete elementary school;



Gaza children at the Society for the Care of Handicapped Children.

- Children who play near open sewers in Gaza and whose drinking water is not clean;
- The family in Lebanon which has been emotionally, financially and physically devastated by warfare;
- Women who seek out literacy classes and vocational training in order to care better for their families and;
- Dairy farmers and livestock breeders fighting rampant illness, grape farmers fighting destructive rootstock disease.

But ANERA is fortunate to work with people with enthusiasm and talent, who create and operate local groups and institutions. Like the United States, Palestinian society has a strong component of volunteer organizations dedicated to the needs of the community. For example, in Bethlehem an institution comprised of the religious and civic leaders of the community administer a revolving loan program to help struggling students, artisans and farmers. Groups such as this deliver the services and promote the economic and social

development of the society. Also critically important are the contributions of trained professionals such as nurses and doctors, educators, engineers, and agricultural specialists and advisors. All are committed people who stay and work rather than migrate to a potentially easier life in the developed countries. They contribute the knowledge and skills to see the projects through over time.

The Palestinian and Lebanese people are at the center of the work ANERA does in relief and development. It is their struggle to gain more control over their institutions, their economy, and their lives that we are proud to assist. The following pages list ANERA's diverse projects in the region.



People helping people through ANERA projects

PROJECT LIST

COMMUNITY AND ECONOMIC DEVELOPMENT

Women's Service Organizations

mother/child health care, food for the needy, literacy programs and vocational training for women. Arab Women's Society (Jerusalem, West Bank), Arab Women's Union (Bethlehem, WB), Arab Women's Union (Jerusalem, WB), Women's Charitable Society (Hebron, WB), Kalandia Refugee Camp Cooperative (Kalandia, WB), Palestinian Women's Union (Gaza City, Gaza).

\$ 30,000

Revolving Loan Funds

revolving loan funds to assist Palestinian artisans and shop keepers to generate employment. Bethlehem Societies for Rehabilitation and Development (Bethlehem, WB), Association for the Development of Palestinian Camps (Beirut, Lebanon).

\$ 10,000

Grassroots Community Organizations

libraries, clinics, literacy programs, vocational and leadership training, handicapped workshop, assistance to orphans. Red Crescent Society (Gaza City, Gaza), YMCA (Gaza City, Gaza), YMCA (Amman, Jordan), Sheltered Workshop for the Blind (Jerusalem, WB), The House of Hope (Shefa-Amr, Galilee, Israel), Golan University Graduates' Union (Majdal Shams, Golan).

\$ 24,000

Services to Farmers

provision of consultants in agriculture and cooperatives; introduction of appropriate technology at the farm level; and provision of equipment for research on and subsequent introduction of new crops for farmers' use. The cooperative and technology projects are jointly conducted with the Near East Foundation; the Agricultural Engineers Cooperative (Jericho, WB) undertakes the research activities.

\$107,450

Municipal Slaughter Houses

construction of slaughter houses and training of personnel to serve the needs of the region and generate funds for the municipal services. The projects are with the municipalities of El-Bireh (West Bank) and Khan Younis (Gaza).

\$120,000

Dairy and Livestock Cooperatives

partial funding to establish model dairies, feed-lots and breeding centers for cattle and sheep to improve hygienic and animal husbandry practices. The projects are with West Bank village dairy and livestock cooperatives in Al-Issa, Jenin, Beit Nuba, El-Ma'arfeh, Jericho, Al-Nassariyeh, Tulkarem.

\$469,632

Irrigation

establishment of irrigation infrastructures and networks with West Bank village cooperatives in Irtas, Nazlah Sharqiya, Wadi Fouqin.

\$115,000

Agricultural Produce Marketing and Land Improvement

partial funding to establish mechanized units to improve land as well as sort, grade, and box

agricultural produce with West Bank cooperatives in Azzoun, Beit Jala, Hebron, Jenin, Jericho, Qalqiliya.

\$287,000

Agricultural Service Cooperatives

establishment of small agricultural mechanized units (tractors, implements) with 5 West Bank village cooperatives in Al-Jeeb, Deir Istiya, Obeidiya, Quizeeba, Salfeet.

\$145,000

Poultry

expansion of a feedmill to serve the needs of West Bank poultry farmers. Ramallah Poultry Cooperative (Ramallah, WB).

\$ 65,000

TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT

\$1,373,082

EDUCATION

Child Sponsorships

elementary scholarships for orphans and destitute children. Rawdat El-Zuhur (Jerusalem, WB), Dar El-Tifl (Jerusalem, WB).

\$ 44,590

Youth Programs and Schools

equipment and expertise to improve programs and scholarships to attend leadership/peace camps. Jeel Al-Amal (Bethany, WB), Legacy International Youth Program, Industrial Islamic Orphanage (Jerusalem, WB), Prophet Elias High School (Iblin, Galilee, Israel), Hebron Union of University Graduates Polytechnic (Hebron, WB).

\$126,000

Aid to the Handicapped

equipment, training, and construction for programs assisting the handicapped. Al-Kafaat Rehabilitation Center (Beirut, Lebanon), Society for the Care of Handicapped Children (Gaza City, Gaza).

\$190,998

Scholarships at Universities

scholarships for needy Lebanese and Palestinians to attend university. American University of Beirut (Lebanon), Beirut University College (Lebanon), Bethlehem University (Bethlehem, WB), Birzeit University (Birzeit, WB).

\$ 88,050

TOTAL EDUCATION

\$449,638

HEALTH SERVICES

Relief Organizations

providing assistance to the victims of conflict in Lebanon: food, shelter, clothing, blankets, clinics. Amel-Lebanese Association for Popular Action (Lebanon), Lebanese Red Cross (Lebanon), Secours Populaire (Lebanon), Institut de Reeducation Audio-Phonetique (Lebanon).

\$ 35,000

Hospitals and Clinics

expansion of hospital and clinic services. The Nazareth Hospital (Nazareth, Galilee, Israel), Patients Friends Society's two clinics in rural areas (Hebron, WB).

\$ 20,000

Environmental Health

funding and expertise for construction of storm water sewers to improve environmental health and conserve rainwater for irrigation and drinking purposes. Gaza Municipality (Gaza City, Gaza).

\$164,325

TOTAL HEALTH SERVICES

\$219,325

IN-KIND MATERIALS

Books

medical and health books. Arab College of Medical Professions (El-Bireh, WB), West Bank Association of Physicians (West Bank), Gaza Association of Physicians (Gaza), Bethlehem University (West Bank).

\$ 26,939

Pharmaceuticals

medicines for hospitals and clinics which serve the poor and destitute. American University of Beirut Hospital (Lebanon), United Nations Relief and Works Agency for Palestine Refugees, (Middle East, regional), RAP (Washington, DC), Middle East Council of Churches and AMEL-Lebanese Association for Popular Action (Lebanon) in cooperation with Grassroots International.

\$200,282

Shipping costs .. 7,576

TOTAL IN-KIND 234,797

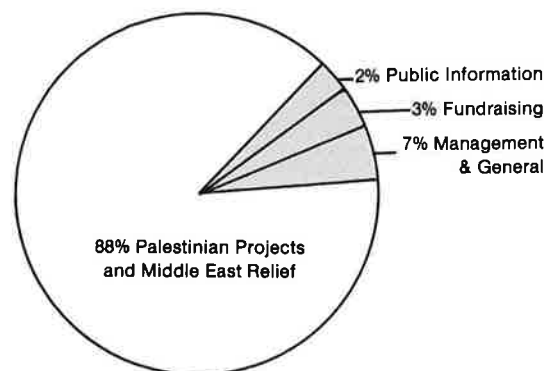
TOTAL 2,276,842



FINANCIAL REVIEW

Contributions to ANERA are tax-deductible and ANERA is audited annually by the firm of Feddeman, Lesche and Tate. 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 Charities Information Bureau, and the New York State Office of Charities Registration. ANERA is also a member of InterACTION, the American Council for Voluntary International Action.

ANERA receives support from more than 24,000 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. Through its membership in the International Service Agencies, ANERA continued its participation in the Combined Federal Campaign.



AUDITED FINANCIAL STATEMENTS

FEDDEMAN, LESCHE & TATE
CERTIFIED PUBLIC ACCOUNTANTS

2021 K STREET NW SUITE 750 WASHINGTON, D.C. 20006 (202) 466-5676

To the 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, 1987, and the related statements of support, revenue and expense, of functional expense, and of 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, 1987, and the results of its operations and the changes in its 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 & Tate

Washington, D.C.
July 17, 1987

BALANCE SHEET

AMERICAN NEAR EAST REFUGEE AID

May 31, 1987

ASSETS

CURRENT ASSETS

Cash and short-term investments:	
Petty cash	\$ 273
Demand deposits	6,519
Short-term investments	348,765
	<u>355,557</u>

Receivable from Agency for International Development	75,000
Pledges receivable - Note B	8,942
Inventory of drugs and medical supplies	12,520
Advances and prepaid items	6,075
Total Current Assets	<u>458,094</u>

FURNITURE, EQUIPMENT, AND AUTOMOBILE, net of allowances for depreciation of \$55,282

38,387
\$496,481

LIABILITIES AND FUND BALANCES

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 11,946
Grant commitments	10,000
Deferred revenue	10,000
Total Current Liabilities	<u>31,946</u>

FUND BALANCES	
Unrestricted	\$142,184
Restricted	322,351
	<u>464,535</u>

COMMITMENT - Note E	
	<u>\$496,481</u>

See notes to financial statements.

STATEMENT OF SUPPORT, REVENUE AND EXPENSE

AMERICAN NEAR EAST REFUGEE AID

Year Ended May 31, 1987

	Unrestricted	Restricted	Total
PUBLIC SUPPORT AND REVENUE			
Public Support:			
Donor contributions	\$449,889	\$ 710,549	\$1,160,438
Contributions-in-kind	222,256		222,256
United States Government grants		1,783,900	1,783,900
Total Public Support	672,145	2,494,449	3,166,594
Revenue - interest	19,811		19,811
TOTAL PUBLIC SUPPORT AND REVENUE	691,956	2,494,449	3,186,405
EXPENSE			
Program Services:			
Community and economic development	82,237	1,484,298	1,566,535
Education	83,648	376,379	460,027
Health services	288,346	200,093	488,439
Public information	45,135		45,135
Total Program Services	499,366	2,060,770	2,560,136
Supporting Services:			
Fund raising	98,204		98,204
Management and general	76,539	120,755	197,294
Total Supporting Services	174,743	120,755	295,498
TOTAL EXPENSE	674,109	2,181,525	2,855,634
EXCESS OF PUBLIC SUPPORT AND REVENUE OVER EXPENSE	17,847	312,924	330,771
Fund balances, June 1, 1986	124,337	9,427	133,764
FUND BALANCES, MAY 31, 1987	\$142,184	\$ 322,351	\$ 464,535
	*****	*****	*****

See notes to financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION

AMERICAN NEAR EAST REFUGEE AID

Year Ended May 31, 1987

SOURCES OF WORKING CAPITAL	
From operations:	
Excess of public support and revenue over expense	\$330,771
Item not affecting working capital:	
Depreciation	8,275
Total Sources of Working Capital from Operations	<u>339,046</u>
USES OF WORKING CAPITAL	
Acquisitions of furniture, equipment and automobile, net	14,805
INCREASE IN WORKING CAPITAL	<u>\$324,241</u>
CHANGES IN COMPONENTS OF WORKING CAPITAL	
Increase (decrease) in current assets:	
Cash and short-term investments	\$286,969
Receivable from AID	(10,000)
Pledges receivable - Note B	(1,058)
Inventory of drugs and medical supplies	(5,805)
Advances and prepaid items	1,812
	<u>271,918</u>
(Increase) decrease in current liabilities:	
Accounts payable and accrued expenses	\$(587)
Grant commitments	61,650
Deferred revenue	(8,740)
	<u>52,323</u>
INCREASE IN WORKING CAPITAL	<u>\$324,241</u>

See notes to financial statements.

STATEMENT OF FUNCTIONAL EXPENSE

AMERICAN NEAR EAST REFUGEE AID

Year Ended May 31, 1987

	PROGRAM SERVICES			SUPPORTING SERVICES					TOTAL EXPENSE
	Community & Economic Development	Education	Health Services	Public Information	Total Program Services	Fund Raising	Management and General	Total Supporting Services	
Salaries	\$ 101,016	\$ 2,125	\$ 17,006	\$ 14,081	\$ 134,228	\$ 10,188	\$110,241	\$120,429	\$ 254,657
Payroll taxes	6,148	119	1,034	924	8,225	627	6,781	7,408	15,633
Medical insurance and retirement plan	10,588	221	1,781	1,453	14,043	1,028	11,332	12,360	26,403
Total salaries and related expense	117,752	2,465	19,821	16,458	156,496	11,843	128,354	140,197	296,693
Professional and contract services	7,877	10,091	1,086	1,827	20,881	3,092	13,512	16,604	37,485
Occupancy	30,708	539	8,018	3,082	42,347	2,350	23,576	25,926	68,273
Office supplies and equipment	6,659	122	1,110	904	8,795	538	7,375	7,913	16,708
Telephone and telegraph	7,194	442	1,292	236	9,164	159	2,265	2,424	11,588
Postage, shipping and storage	669	730	4,449	4,774	10,622	41,746	5,862	47,608	58,230
Printing	55		8	15,306	15,369	28,505	5,992	34,497	49,866
Lettershop and computer services				888	888	9,375	88	9,463	10,351
Travel	16,305	549	2,393	256	19,503	50	307	357	19,860
Meetings & memberships	1,645	46	232	1,161	3,084	190	6,997	7,187	10,271
Cooperative, agricultural & engineering services	73,662	298	17,815		91,775				91,775
Depreciation	4,551	1,324	1,407	166	7,448	248	579	827	8,275
Miscellaneous	3,825	665	866	77	5,433	108	2,387	2,495	7,928
Grants	1,295,633	439,638	205,000		1,940,271				1,940,271
Grants-in-kind		3,118	224,942		228,060				228,060
TOTAL EXPENSE	\$1,566,535	\$460,027	\$488,439	\$ 45,135	\$2,560,136	\$ 98,204	\$197,294	\$295,498	\$2,855,634

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

AMERICAN NEAR EAST REFUGEE AID

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization: American Near East Refugee Aid (ANERA) is a nonprofit 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. ANERA is exempt from the payment of Federal income tax on its exempt activities under Section 501(c)(3) of the Internal Revenue Code.

Basis of Accounting: The financial statements have been prepared on the accrual basis of accounting. Consequently, revenue is recognized when earned and expense when incurred.

Receivable from AID: The receivable from AID represents unreimbursed administrative expenses at May 31, 1987.

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 and contributions of drugs and medical supplies are recorded at the value as established by the donors. Drugs and medical supplies that have not been donated at May 31, 1987 are shown as inventory.

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 estimated useful lives of the assets (3-10 years).

Grant Commitment: Grant commitments represent the liability for grant contracts open at May 31, 1987.

Restricted Funds: 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.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AMERICAN NEAR EAST REFUGEE AID

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.

NOTE B - PLEDGES RECEIVABLE

Pledges receivable at May 31, 1987 represent 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.

NOTE C - AGENCY FOR INTERNATIONAL DEVELOPMENT (AID) GRANTS

As of May 31, 1987, AID has awarded ANERA a total of \$7,343,734 to assist economic development, health, and educational programs in the West Bank and Gaza Strip. At May 31, 1987, \$1,721,752 of this total is not obligated and is not reflected in ANERA's financial statements.

NOTE D - 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 \$10,000 for the year ended May 31, 1987.

NOTE E - COMMITMENT

ANERA occupies office space in Washington, D.C., under a lease agreement effective September 1, 1984 through August 31, 1989 for a monthly rental of approximately \$2,700. As of May 31, 1987, the minimum future lease payments under this agreement are as follows:

Year Ended May 31,	Amount
1988	\$32,400
1989	32,400
1990	8,100
	\$72,900



ANERA helps colleges, technical schools and communities build their libraries.

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A farmer demonstrates modern drip irrigation techniques used by his cooperative.



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