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 grass roots 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 by 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.

**Opposite:**
Initifada (uprising) in the West Bank and Gaza Strips, high violence in Lebanon. ANERA sends humanitarian aid to relieve the suffering, and supports long-term economic development to help Palestinian and Lebanese people improve and gain control over their own lives.
President's Letter

Dear Friends of ANERA:

Intifada (uprising) in the West Bank and Gaza Strip, high violence in Lebanon. These are the conditions that marked ANERA's primary areas of operations this year. And unfortunately we do not expect the environment to change fundamentally in the coming year. Within this tumultuous context ANERA maintained, indeed increased, its relief projects in the face of the human misery arising from conflict. We are proud to report that we were able to send over a half million dollars of pharmaceutical products—needed antibiotics, burn medicine, and the like—to Lebanon. In addition, we provided funds for welfare agencies, clinics and hospitals in the West Bank, Gaza, and Lebanon. This assistance is designed to help relieve the suffering arising from the two conflicts.

ANERA also broadened its program of social and economic development projects in the West Bank and Gaza Strip. In our activities we strongly emphasize, on the one hand, job creation and income growth and, on the other, institution building. More specifically, we work with broad-based, grass roots Palestinian institutions such as agricultural cooperatives, local municipalities, health care and educational institutions. We provide funding and technical assistance so that these institutions can improve their capabilities, viz., the services they provide their members or citizens—and help the Palestinians gain more control over their own lives. Please note that ANERA conducts all of its activities with local institutions so that the society is strengthened and the development projects can be sustained by the society itself.

For the coming year, ANERA anticipates continuing in the same vein. Due to the sustained violence and the need created thereby, we anticipate that we will maintain our welfare activities in cooperation with local institutions in Lebanon, the West Bank, and Gaza. With respect to development, we will sustain the agriculture and urban economic infrastructure focus of the projects, but increase our activities in the area of health care and education.

All of ANERA's activities focus on people; people in the Middle East and people in America. Our programs are truly people-to-people programs. It is the Lebanese and Palestinians who make the projects function. Equally important are ANERA's friends in the United States and other lands. With your support and help, our work—our service—is possible. We and our friends in the Middle East express our thanks to you.

Peter Gubser
President

"With relief and development projects, we work with indigenous Palestinian groups and institutions trying to meet local needs and improve people's lives. The uprising has made these needs more acute and ANERA is there to respond."
Project Activity

In fiscal year 1989, extending from June 1, 1988 through May 31, 1989, ANERA and its AMER Medical Division gave assistance totalling $2,766,532 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, $2,193,809 was in grants and services, and $572,723 was in medical supplies and shipping.

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 Union (Jerusalem, West Bank), Child and Welfare Society (Beirut, Lebanon), Kalandia Refugee Camp Cooperative (Kalandia, WB), Women's Charitable Society (Hebron, WB), Y.W.C.A. (Jerusalem, WB).

$37,100

Opposite:
Women can work at home during the intifada; the Women’s Unions and Cooperatives provide credit and marketing assistance. With high unemployment this is often the only source of income for families.
Revolving Loan Funds

revolving loan funds to assist Palestinian farmers, artisans and shop keepers to generate employment. Association for the Development of Palestinian Camps (Beirut, Lebanon), Nablus Agricultural Marketing Cooperative (Nablus, WB), Center for Jewish Arab Economic Development (Israel).

$30,000

Irrigation

establish irrigation infrastructures and networks with West Bank village cooperatives in Kufr Malik and Nazlah Sharqiya.

$80,000

Municipal Projects

construction of slaughter houses, a wholesale fruit and vegetable market, and a rainwater conservation project in conjunction with the training of personnel to serve the needs of the region and generate funds for municipal services. The projects are with the municipalities of Bethlehem, El-Bireh, and Halhul in the West Bank and Gaza City and Khan Younis in the Gaza Strip.

$384,397

Grassroots Community Organizations

libraries, clinics, literacy programs, vocational and leadership training, workshop for the handicapped and assistance to orphans. Four Homes of Mercy (Jerusalem, WB), The House of Hope (Shefa-Amr, Galilee, Israel), Institut de Re-education Audio-Phonétique (Lebanon), Jerusalem Institute for the Blind (Jerusalem, WB), Sheltered Workshop for the Blind (Jerusalem, WB), YMCA (Gaza), YMCA (Amman, Jordan), Zahra Society (Agada, Galilee, Israel).

$44,000
Technical Assistance

provision of consultants in agriculture and cooperatives, introduction of appropriate technology at farm level, provision of equipment for research on and subsequent introduction of new crops for farmers' use and research on resources for agriculture and industry. The cooperative project is jointly conducted with the Near East Foundation; local institutions in the West Bank and Jerusalem conduct the technology and research projects.

$170,113

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 cooperatives in Azzoun, Beit Jala, Deir Istiya, Hebron, Jericho, Jenin, Qalqilya, Ramallah, Tarqumiya in the West Bank and Khan Younis in the Gaza Strip. With Hebron Agricultural Cooperative, the phylloxera (grape vine disease) eradication program was continued.

$801,395

Dairy and Livestock Cooperatives

partial funding to establish model dairies, feedlots 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 Beit Nuha, Jericho, and Sawahreh Sharqiya.

$235,434

Total Community and Economic Development

$1,782,439

above: Tractors are cooperatively owned, enabling villagers to cultivate more land and learn to work together for mutual benefit.

below: A major success in 1989 - West Bank farmers were able to sell their produce directly to Europe. ANERA assisted with marketing expertise and packing and grading facilities.
Education

Child Scholarships

scholarships for orphaned, destitute and handicapped children. Rawdat El-Zuhur (Jerusalem, WB), Dar El-Tifl (Jerusalem, WB), Al-Kafat Rehabilitation Center (Beirut, Lebanon)

$97,820

Youth Programs and Schools

equipment and expertise to improve programs and scholarships to attend leadership/peace camps. Hebron Union of University Graduates Polytechnic (Hebron, WB), Gaza College (Gaza), and Legacy International Youth Program.

$113,788

Aid to the Handicapped

equipment, training, and support for programs assisting the handicapped. Society for the Care of Handicapped Children (Gaza City, Gaza), Princess Basma Crippled Children Center (Jerusalem, WB).

$20,000

Scholarships at Universities

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

$97,000

Total Education $328,608

ANERA donors helped over 1000 handicapped children at Al-Kafat School in Beirut, a charitable institution that reaches out to both Muslims and Christians.
Health Services

Relief Organizations
providing assistance to the victims of conflict in Lebanon, West Bank, and Gaza: food, shelter, clothing, blankets, clinics. Orthodox Society for the Relief of the Sick (Jerusalem, WB), Amel-Lebanese Association for Popular Action (Lebanon), Lebanese Red Cross (Lebanon), Secours Populaire (Lebanon).

$35,000

Hospitals and Clinics
hospital and clinic services as well as consulting services. Augusta Victoria Hospital (Jerusalem, WB), Ittihad Hospital (Nablus, WB), Maqassid Hospital (Jerusalem, WB), Mt. David Hospital (Bethlehem, WB), The Nazareth Hospital (Nazareth, Galilee, Israel), Patient's Friends Society (Hebron, WB), St. John's Ophthalmic Hospital (Jerusalem, WB), St. Luke's Hospital (Nablus, WB).

$47,762

Total Health Services $82,762

In-Kind Materials

Pharmaceuticals
medicines for hospitals and clinics that serve the poor and destitute. American University of Beirut Hospital (Lebanon), Middle East Council of Churches (Lebanon) in cooperation with Grassroots International, and local Washington, D.C. charities.

$567,923

Shipping Costs $4,800

Total In-Kind $572,723

TOTAL $2,766,532
Audited Financial Statements

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

We have audited the accompanying balance sheet of American Near East Refugee Aid as of May 31, 1989, and the related statements of support, revenue and expense, of functional expense, and of cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Organization's Jerusalem office, which statements reflect net assets of $1,143 as of May 31, 1989, and total assets of $1,486,069 for the year then ended. These statements were audited by other auditors whose report has been furnished to us, and our opinion, expressed as it relates to the amounts included for the Organization's Jerusalem office, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of American Near East Refugee Aid as of May 31, 1989, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

FEDDEMAN, LESCHE & TATE
CERTIFIED PUBLIC ACCOUNTANTS

Alexandria, Virginia
September 8, 1989

BALANCE SHEET
AMERICAN NEAR EAST REFUGEE AID
May 31, 1989

ASSETS
CASH AND CASH EQUIVALENTS $478,768
ACCOUNTS RECEIVABLE - Note B 152,098
INVENTORY OF GOODS AND MEDICAL SUPPLIES 49,074
PREPAID EXPENSE 9,287
FURNITURE, EQUIPMENT AND AUTOMOBILE, net of allowance for depreciation of $84,462 33,602
$576,354

LIABILITIES AND FUND BALANCES
LIABILITIES
Amounts payable and accrued payroll taxes 64,523
Grant commitments 107,820
Accrued leave 50,101
Total Liabilities 222,444
FUND BALANCES
Unrestricted $183,412
Restricted 130,827 $313,910

COMMITTEE - Note D
$726,354

See notes to financial statements.

STATEMENT OF SUPPORT, REVENUE AND EXPENSE
AMERICAN NEAR EAST REFUGE AID
Year Ended May 31, 1988

Unrestricted Restricted Total

PUBLIC SUPPORT AND REVENUE
Public Support:
Grant contributions $ 548,337 $ 350,319 $ 898,656
Contributions-in-kind 672,322
United States Government grants - Note B 2,085,410
Total Public Support 1,772,079
Revenue - Interest 61,588
TOTAL PUBLIC SUPPORT AND REVENUE 1,833,667
$1,212,237 $ 2,415,169 $3,447,406

EXPENSES
Program Services:
Community and economic development 108,021
Education 68,148
Health services 67,276
Public information 67,931
Total Program Services 301,376
Supporting Services:
Fund raising 145,107
Management and general 132,098
Total Supporting Services 277,205
TOTAL EXPENSE 1,188,185

EXCESS OF PUBLIC SUPPORT AND REVENUE OVER EXPENSE 124,082
Fund balances, June 1, 1988 160,006
150,751 29,680

FUND BALANCES, MAY 31, 1988 $183,412 310,497 $513,910

See notes to financial statements.

STATEMENT OF CASH FLOWS
AMERICAN NEAR EAST REFUGE AID
Year Ended May 31, 1988

CASH FLOWS FROM OPERATING ACTIVITIES
Success of public support and revenue over expense $ 29,680
Adjustments to reconcile excess of public support and revenue over expense to net cash provided by operating activities:
Depreciation expense $ 16,766
Increase in assets and liabilities:
In accounts receivable (62,818)
In inventory of drugs and medical supplies (63,108)
Increase in prepaid expenses 12,091
Increase in income payable and accrued payroll taxes (146)
Increase in grants commitments 107,820
Increase in accrued leave 33,556
Total Adjustments 118,169
Net Cash Provided by Operating Activities 148,169

CASH FLOWS FROM INVESTING ACTIVITIES
Purchases of furniture, equipment and automobile (12,565)

NET INCREASE IN CASH AND CASH EQUIVALENTS 107,503
Cash and cash equivalents, June 1, 1988 271,295
CASH AND CASH EQUIVALENTS, MAY 31, 1988 $378,798

See notes to financial statements.
STATEMENT OF FUNCTIONAL EXPENSE
AMERICAN NEAR EAST REFUGEE AID
Year Ended May 31, 1989

<table>
<thead>
<tr>
<th>Community &amp; Economic Development</th>
<th>Education</th>
<th>Health Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
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<td>$8,039</td>
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<tr>
<td>Fringe benefits</td>
<td>19,701</td>
<td>1,265</td>
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<tr>
<td>Total salaries and Fringe benefits</td>
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<td>9,304</td>
</tr>
<tr>
<td>Professional and contract services</td>
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<td>9,615</td>
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<tr>
<td>Occupancy</td>
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<td>Office supplies and equipment</td>
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<tr>
<td>Telephone and telegraph</td>
<td>12,325</td>
<td>702</td>
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<tr>
<td>Postage, shipping and storage</td>
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<td>691</td>
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<tr>
<td>Printing</td>
<td>1,667</td>
<td>956</td>
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<tr>
<td>Letterhead and computer services</td>
<td></td>
<td></td>
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<td>Travel</td>
<td>66,327</td>
<td>2,958</td>
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<tr>
<td>Meetings and memberships</td>
<td>4,196</td>
<td>220</td>
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<tr>
<td>Cooperative, agricultural and engineering services</td>
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<td>3,748</td>
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<tr>
<td>Depreciation</td>
<td>8,911</td>
<td>1,459</td>
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<tr>
<td>Miscellaneous</td>
<td>2,866</td>
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<tr>
<td>Indirect costs</td>
<td>21,009</td>
<td>1,260</td>
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<tr>
<td>Grants</td>
<td>1,665,326</td>
<td>326,820</td>
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<tr>
<td>Grants-in-kind</td>
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<td></td>
</tr>
<tr>
<td><strong>TOTAL EXPENSE</strong></td>
<td>$2,084,109</td>
<td>$577,687</td>
</tr>
</tbody>
</table>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
AMERICAN NEAR EAST REFUGEE AID

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organizations: 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 educational, cultural, and social programs in the Arab world.

Income Tax Status: ANERA is exempt from the payment of income taxes under Section 501(c)(3) of the Internal Revenue Code.

Cost Basis of Accounting: Anera maintains its financial statements on the accrual basis of accounting. Consequently, revenue is recognized when earned and expense when incurred.

Statement of Cash Equivalents: For financial statement purposes, Anera considers all investments purchased with a maturity of less than three months or less to be cash equivalents.

Inventory of Drugs and Medical Supplies: Anera's inventory consists of drugs and medical supplies received as a result of appeals made to manufacturers and donors. These items are, in turn, donated to hospitals and relief agencies in the Middle East. Contributions of drugs and medical supplies are valued at the amounts established by the donors.

Furniture, Equipment, and Automobiles: Furniture, equipment, and automobiles are recorded at cost and depreciated over the following estimated useful lives using the straight-line method:

- Furniture: 10 years
- Equipment: 5 years
- Automobile: 5 years

Grants Commitments: Grant commitments represent funds to be expended in the Arab world for community development, educational and health training programs. Anera recognizes the commitment as an expense as the grant is approved by the Anera Projects Committee.

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

<table>
<thead>
<tr>
<th>Public Information</th>
<th>Total Program Services</th>
<th>Fund Raising</th>
<th>Management and General</th>
<th>Total Supporting Services</th>
<th>Total Expense</th>
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<tbody>
<tr>
<td></td>
<td>$18,756</td>
<td>$1,778</td>
<td>$7,118</td>
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<td>$33,646</td>
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<td>9,916</td>
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<td>232,214</td>
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<td>20,700</td>
<td>85,928</td>
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<td>20,700</td>
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<td>40,280</td>
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<td>20,700</td>
<td>15,280</td>
<td>40,280</td>
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<td>24,338</td>
<td>32,682</td>
<td>3,313</td>
<td>56,795</td>
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<td>8,684</td>
<td>12,256</td>
<td>1,144</td>
<td>13,414</td>
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<td>57,607</td>
<td>450</td>
<td>3,963</td>
<td>64,120</td>
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<td></td>
<td>2,773</td>
<td>2,731</td>
<td>861</td>
<td>861</td>
<td>8,092</td>
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<td>20,700</td>
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<td>$33,455</td>
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<td>$437,816</td>
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</table>

NOTES TO FINANCIAL STATEMENTS - CONTINUED
AMERICAN NEAR EAST REFUGEE AID

NOTE B - AGENCY FOR INTERNATIONAL DEVELOPMENT (AID) GRANT

Anera has been awarded a $19,731,281 grant from the United States Department of State, Agency for International Development (AID) which expires October 31, 1989. This grant is to assist in the administration of community development, education, and health programs in the West Bank and Gaza Strip.

Grants received from AIDApr 1989 to Apr 1990 totaling $3,497,025 have been expended for the above noted purposes, with $7,764,256 being expended prior to fiscal year 1989. As of May 31, 1989, $500,040 of the total grant is unobligated and is not reflected in Anera's financial statements. Anera has recorded a receivable of $4,282 at May 31, 1989 representing unexpended expense.

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. Pension plan expense amounted to $18,255 for the year ended May 31, 1989.

NOTE D - COMMITMENT

Anera occupies office space under a non-cancelable operating lease which expires September 30, 1990. As of May 31, 1989, the minimum future lease payments under this agreement are as follows:

<table>
<thead>
<tr>
<th>Year Ended May 31</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1990</td>
<td>$4,116</td>
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<tr>
<td>1991</td>
<td>54,930</td>
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<td>1992</td>
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<tr>
<td>1993</td>
<td>54,930</td>
</tr>
<tr>
<td>1994</td>
<td>54,930</td>
</tr>
<tr>
<td>Thereafter</td>
<td>18,222</td>
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<tr>
<td></td>
<td>$295,831</td>
</tr>
</tbody>
</table>
Financial Review

Contributions to ANERA are tax-deductible and ANERA is audited annually by the firm of Federman, 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).

Total Expenditures for FY 89
$3,617,716.00

ANERA receives support from more than 25,000 individual Americans, small businesses, churches, and from over 20 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.

Corporate and Foundation Support

Arabian American Oil Company
Chevron Corporation
Ford Motor Company
Foundation for Middle East Peace
General Mills, Inc.
Jallow International
Janssen Pharmaceuticals, Inc.
George Frederick Jewett Foundation
Marion Laboratories
Merrell Dow Pharmaceuticals, Inc.
Mobil Oil Corporation
Near East Foundation
The Olayan Group
Santa Fe International
The Seaver Institute
Squibb Managed Health Care Group
Sterling Drug Inc.
Texaco Philanthropic Foundation
U.S. OMEC
Westchester War Tax Resistance
Western Atlas International, Inc.
ANERA
Board

Michael Ameen
Former President
Mobil Middle East
Development Corp.
Houston, Texas

A.H. Farouki
President
American Export Group
International Services
Reston, Virginia

D. Joseph Asfour
Director
U.S.-Arab Chamber of
Commerce
Asfour Agencies
San Rafael, California

Doris Halaby
Board Member
Near East Foundation
Active in Civic Affairs
New York, New York

Lucius D. Battle
President
Middle East Institute
Former Assistant Secretary
of State for Near East and
South Asia Affairs
Washington, D.C.

Michael P. Hamilton
Canon
Washington Cathedral
Washington, D.C.

Ahmad Hijazi
Consultant
Texas Eastern Corporation
Houston, Texas

Richard H. Hittle
Consultant
Conoco, Inc.
Old Greenwich,
Connecticut

Les Janka
Vice President
Nell & Company
Washington, D.C.

Lachlan Reed
President
Lachlan International
Holding Company
Minneapolis, Minnesota

Vicken Kalbian, M.D.
Internist
Winchester, Virginia

Richard N. McLanahan
Consultant
Kirkpatrick and Lockhart
Washington, D.C.

Thomas M. Rees
Attorney
Former Congressman
from California
Los Angeles, California

Randy Roe
Vice President
Burns and Roe
Enterprises, Inc.
Washington, D.C.

James P. Sams
President
American Development
Services Corp.
Washington, D.C.

Jane W. Schweiker
President
Schweiker & Associates
Bethesda, Maryland

Jerome Segal
Professor
Center for Philosophy
and Public Policy
University of Maryland
College Park, Maryland

Donald E. Six
Vice President
Texaco Middle East/Far East Division
White Plains, New York

Steven L. Skancke
Vice President
G. William Miller & Co.
Washington, D.C.

Joseph C. Story
President
Gulf Consulting Services
McLean, Virginia

Robert E. Ebel
Vice President
International Affairs
Enserch Corporation
Washington, D.C.

Peter S. Tanous
Business Executive
Former U.S. Army Colonel
Washington, D.C.

Robert Marsh
Consultant
New York, New York

Nadeem Maasry
Financial Advisor
Washington, D.C.

Robert Marshall
Vice President
Arabian American Oil
Company
Washington, D.C.

Paul N. McCloskey, Jr.
Attorney at Law
Former Congressman
from California
Menlo Park, California

Lachlan Reed-
Anderson
Sun Yat-Sen Research
Professor
Georgetown University
Washington, D.C.

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