

**American Near East Refugee Aid
(ANERA) and its AMER Medical Division
1522 K Street, N.W. #202
Washington, DC 20005
(202) 347-2558**

**Middle East Offices in
Jerusalem and Gaza**



ANERA

**American
Near East
Refugee Aid
Annual Report
1989**





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:
Intifada (uprising) in the West Bank and Gaza Strip, 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.



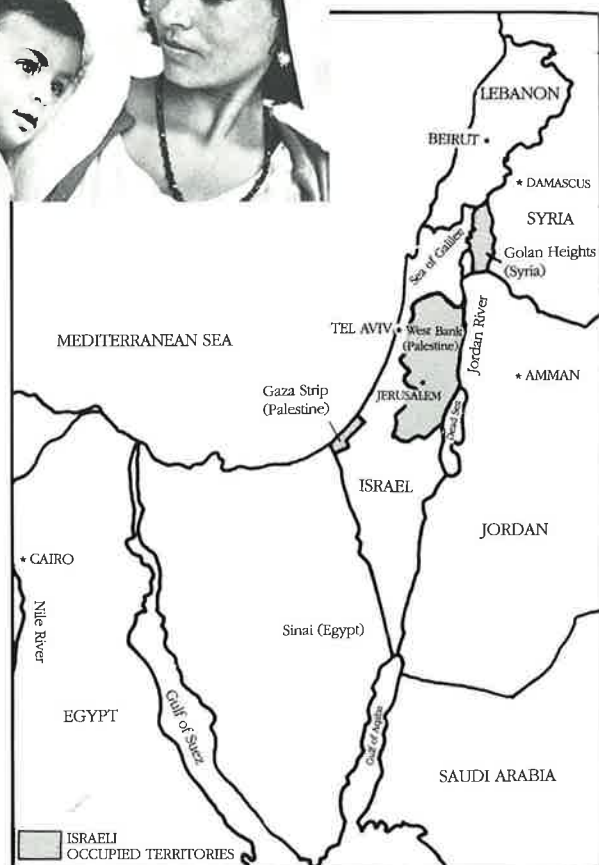
For the coming year, ANERA anticipates continuing in the same vein. Due to the sustained violence and the need created thereby, we anticipate that we will maintain our welfare activities in cooperation with local institutions in Lebanon, the West Bank, and Gaza. With respect to development, we will sustain 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."



ANERA has projects in the West Bank, Gaza Strip, Lebanon, Israel and Jordan.

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.



above:

In Gaza there are few city services to improve living and health conditions. ANERA works with neighborhood organizations and USAID in a massive effort to clean up the streets.

below:

Terraced irrigation increases agricultural output. Farmers earn enough to support their families and remain on their land.

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-Phonetique (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 Nuba, 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-Kafaat 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

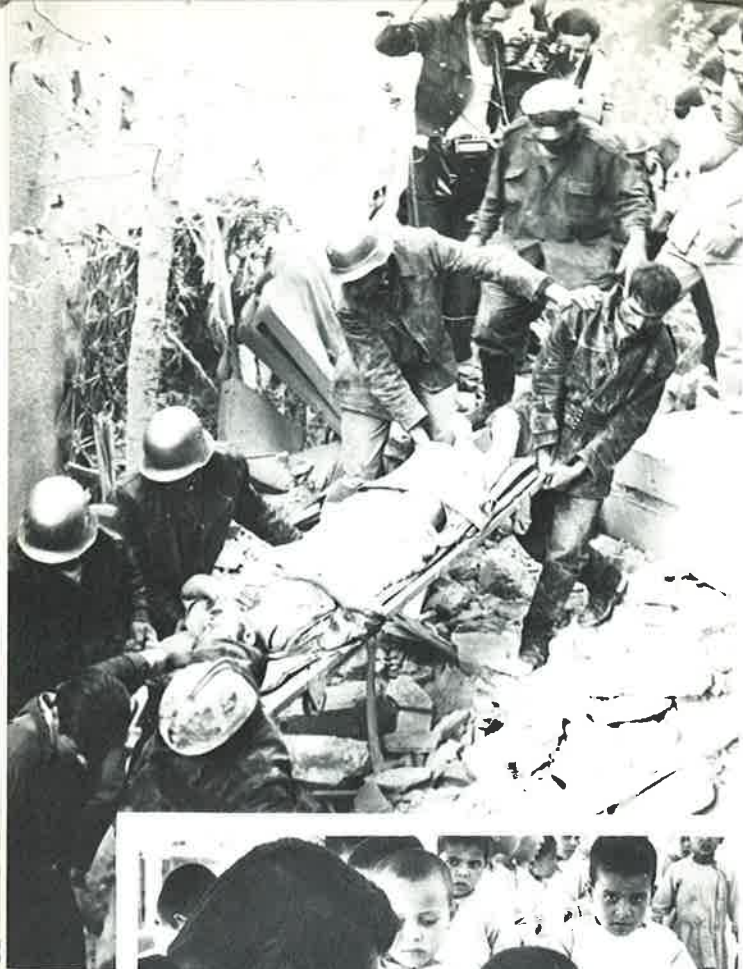
scholarships for needy Lebanese and Palestinians to attend American University of Beirut (Lebanon), Beirut University College (Lebanon), Bethlehem University (Bethlehem, WB), Birzeit University (Birzeit, WB), Najah University (Nablus, WB).

\$97,000

Total Education \$328,608



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



above:

In FY89 ANERA sent over half a million dollars worth of medicines to aid victims of the fighting in Lebanon.

below:

In the West Bank and Gaza Strip ANERA supports numerous primary health care clinics.

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

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Independent Auditor's Report on the 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 \$11,493 as of May 31, 1989, and total expense of \$1,686,069 for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar 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

Alexandria, Virginia
September 8, 1989

BALANCE SHEET

AMERICAN NEAR EAST REFUGEE AID

May 31, 1989

ASSETS

CASH AND CASH EQUIVALENTS	\$478,788
ACCOUNTS RECEIVABLE - Note B	152,698
INVENTORY OF DRUGS AND MEDICAL SUPPLIES	49,974
PREPAID EXPENSE	9,287
FURNITURE, EQUIPMENT AND AUTOMOBILE, net of allowance for depreciation of \$81,457	<u>35,607</u>
	\$726,354

LIABILITIES AND FUND BALANCES

LIABILITIES	
Accounts payable and accrued payroll taxes	64,523
Grant commitments	107,820
Accrued leave	<u>40,101</u>
Total Liabilities	212,444

FUND BALANCES	
Unrestricted	\$183,413
Restricted	<u>330,497</u>
	513,910

COMMITMENT - Note D

\$726,354

See notes to financial statements.

STATEMENT OF SUPPORT, REVENUE AND EXPENSE

AMERICAN NEAR EAST REFUGEE AID

Year Ended May 31, 1989

	Unrestricted	Restricted	Total
PUBLIC SUPPORT AND REVENUE			
Public Support:			
Donor contributions	\$ 548,317	\$ 350,339	\$ 898,656
Contributions-in-kind	622,332		622,332
United States Government grants - Note B		<u>2,084,830</u>	<u>2,084,830</u>
Total Public Support	1,170,649	2,435,169	3,605,818
Revenue - interest	<u>41,588</u>		<u>41,588</u>
TOTAL PUBLIC SUPPORT AND REVENUE	1,212,237	2,435,169	3,647,406
EXPENSE			
Program Services:			
Community and economic development	108,021	1,976,088	2,084,109
Education	66,148	291,539	357,687
Health services	678,733	47,714	726,447
Public information	<u>67,911</u>		<u>67,911</u>
Total Program Services	920,813	2,315,341	3,236,154
Supporting Services:			
Fund raising	145,107		145,107
Management and general	<u>122,998</u>	<u>113,457</u>	<u>236,455</u>
Total Supporting Services	268,105	113,457	381,562
TOTAL EXPENSE	1,188,918	2,428,798	3,617,716
EXCESS OF PUBLIC SUPPORT AND REVENUE OVER EXPENSE	23,319	6,371	29,690
Fund balances, June 1, 1988	<u>160,094</u>	<u>324,126</u>	<u>484,220</u>
FUND BALANCES, MAY 31, 1989	\$ 183,413	\$ 330,497	\$ 513,910

See notes to financial statements.

STATEMENT OF CASH FLOWS

AMERICAN NEAR EAST REFUGEE AID

Year Ended May 31, 1989

CASH FLOWS FROM OPERATING ACTIVITIES

Excess of public support and revenue over expense	\$ 29,690
Adjustments to reconcile excess of public support and revenue over expense to net cash provided by operating activities:	
Depreciation expense	\$ 14,766
Change in assets and liabilities:	
Increase in accounts receivable	(62,848)
Increase in inventory of drugs and medical supplies	(43,108)
Decrease in prepaid expense	12,099
Increase in accounts payable and accrued payroll taxes	41,084
Increase in grant commitments	107,820
Increase in accrued leave	<u>12,666</u>
Total Adjustments	88,479
Net Cash Provided by Operating Activities	118,169

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of furniture, equipment and automobile	<u>(10,666)</u>
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NET INCREASE IN CASH AND CASH EQUIVALENTS

Cash and cash equivalents, June 1, 1988	<u>371,285</u>
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CASH AND CASH EQUIVALENTS, MAY 31, 1989	<u>\$478,788</u>
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See notes to financial statements.

STATEMENT OF FUNCTIONAL EXPENSE

AMERICAN NEAR EAST REFUGEE AID

Year Ended May 31, 1989

	Community & Economic Development	Education	Health Services
Salaries	\$ 137,394	\$ 8,039	\$ 11,041
Fringe benefits	<u>19,701</u>	<u>1,245</u>	<u>2,529</u>
Total salaries and fringe benefits	157,095	9,284	13,570
Professional and contract services	11,557	9,615	34,482
Occupancy	26,987	1,436	1,691
Office supplies and equipment	7,361	389	78
Telephone and telegraph	12,325	702	410
Postage, shipping and storage	2,261	691	4,859
Printing	1,667	956	18
Lettershop and computer services			
Travel	46,337	2,958	1,494
Meetings and memberships	4,194	220	44
Cooperative, agricultural and engineering services	97,113	3,788	758
Depreciation	8,511	1,459	2,965
Miscellaneous	2,366	129	12,318
Indirect costs	21,009	1,240	1,833
Grants	<u>1,685,326</u>	<u>324,820</u>	<u>82,004</u>
Grants-in-kind			<u>567,923</u>
TOTAL EXPENSE	\$2,084,109	\$357,687	\$726,447

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.

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

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

Statement Presentation: The accompanying financial statements include the accounts of ANERA's headquarters and Jerusalem offices. All significant transactions between these offices have been eliminated in the accompanying financial statements.

Cash and Cash Equivalents: For financial statement purposes, ANERA considers all investments purchased with a maturity of 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 doctors. 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 Automobile: Furniture, equipment and automobile 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 the AID grant is recognized only to the extent of allowable expenditures.

Public Information	Total Program Services	Fund Raising	Management and General	Total Supporting Services	Total Expense
\$18,254	\$ 174,728	\$ 7,118	\$132,528	\$139,646	\$ 314,374
<u>3,295</u>	<u>26,770</u>	<u>1,541</u>	<u>31,037</u>	<u>32,578</u>	<u>59,348</u>
21,549	201,498	8,659	163,565	172,224	373,722
36	55,690	20,740	21,498	42,238	97,928
	32,114				32,114
99	927	49	4,304	4,353	12,280
104	13,541	37	1,126	1,163	14,704
9,297	17,108	47,776	10,376	58,152	75,260
21,897	24,538	52,482	2,313	54,795	79,333
1,648	1,648	12,254	1,164	13,418	15,066
6,618	57,407	450	5,963	6,413	63,820
2,773	7,231	861		861	8,092
	101,659				101,659
276	13,211	591	964	1,555	14,766
547	15,360	12	3,020	3,032	18,392
3,067	27,149	1,196	22,162	23,358	50,507
	2,092,150				2,092,150
	<u>567,923</u>				<u>567,923</u>
\$67,911	\$3,236,154	\$145,107	\$236,455	\$381,562	\$3,617,716

NOTES TO FINANCIAL STATEMENTS - CONTINUED

AMERICAN NEAR EAST REFUGEE AID

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Functional Allocation of Expense: ANERA allocates salaries to various programs and supporting services based upon the actual amount of time worked in each area. Fringe benefits and indirect costs are also allocated to various programs and supporting services based upon the aforementioned salary allocation.

NOTE B - AGENCY FOR INTERNATIONAL DEVELOPMENT (AID) GRANT

ANERA has been awarded a \$10,731,381 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 and economic development, health and educational programs in the West Bank and Gaza Strip. All authorized expenditures incurred in the administration of this grant are reimbursable to ANERA. As of May 31, 1989, \$9,822,891 of the grant has been expended for the above noted purposes, with \$7,744,256 being expended prior to fiscal year 1989. At May 31, 1989, \$908,490 of the total grant is unobligated and is not reflected in ANERA's financial statements. ANERA has recorded a receivable of \$143,828 at May 31, 1989 representing unreimbursed 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 \$16,255 for the year ended May 31, 1989.

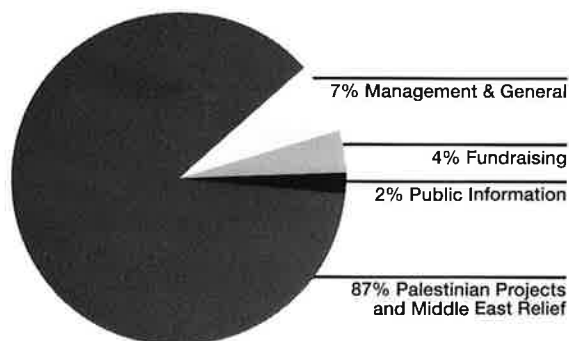
NOTE D - COMMITMENT

ANERA occupies office space under a noncancelable operating lease which expires September 30, 1994. As of May 31, 1989, the minimum future lease payments under this agreement are as follows:

Year Ended May 31,	Amount
1990	\$ 49,134
1991	56,930
1992	56,930
1993	56,930
1994	56,930
Thereafter	<u>18,977</u>
	<u>\$295,831</u>

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).



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 Pharmaceutica, 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
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