



American Near East Refugee Aid and its AMER Medical Division

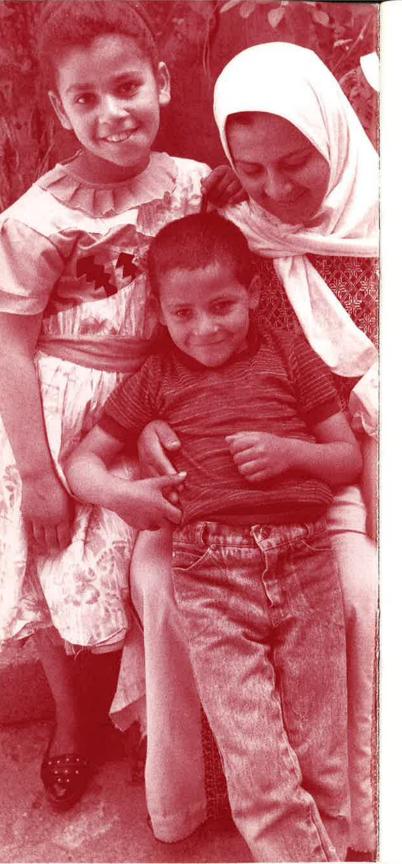
1522 K Street, NW #202 Washington, DC 20005 (202) 347–2558 phone (202) 682–1637 fax years of service



AMERICAN NEAR EAST REFUGEE AID



1994 Annual Report



A YEAR FOR PEACE



SEPTEMBER 13, 1993

Israeli Prime Minister Rabin and P.L.O. Chairman Arafat with President Clinton.

During the past year, major strides towards peace have taken place in the Middle East. But signatures and handshakes, as important as they are, are only the beginning of a real and comprehensive peace for the people of the region. True peace will not come until all people are given a fair chance at life: dignity, freedom, access to education, employment opportunities, and affordable health care.

For over a quarter of a century, ANERA has fostered peace by supporting projects which give communities the tools to help themselves. In what are sure to be difficult years to come, investment in ANERA's work will be more important than ever to help secure the fragile and long-awaited chance at peace.

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ANERA 1968–1994 Improving Lives, Relieving Suffering, Building Communities, Investing in Peace



A HOPEFUL BEGINNING Gazan children celebrate peace.

American Near East Refugee Aid (ANERA): Our mission is to reduce poverty and relieve suffering in the Middle East. This means that we formulate and implement social and economic development projects in cooperation with indigenous institutions. We also provide relief in response to civilian emergencies and dire need.

Established in 1968 as a non-profit, charitable organization, ANERA is principally concerned with the long-term development needs of Palestinians and Lebanese, but also has some projects in Jordan and Israel. ANERA assists grassroots organizations to provide their communities with crucial health and welfare services in addition to increasing employment and educational opportunities. Another focus is to support local institutions working to improve the status and opportunities for deprived groups. Finally, ANERA helps provide the basic necessities of life to people adversely affected by war and 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 time of war.

President's Letter

Dear Friends of ANERA,

In a conversation with a Palestinian friend, I asked how conditions had changed in Gaza. The question was in light of the recent Israeli military withdrawal from part of the Gaza Strip. He responded: there is now an atmosphere of freedom, no



longer do people fear the occupation, no longer do they have to observe the nightly curfews. Some aspects of life had returned to normal. But he quickly added that there is a great need for jobs. Half of the labor force is unemployed. This in turn means families and children are deprived of many of the necessities of life. Also, even though the Palestinians attempt to look after their poor and deprived, the social safety net is weak, it needs to be strengthened.

In sum, we are witnessing positive political change, but dire poverty and need continue. Prime Minister Rabin of Israel, Chairman Arafat of Palestine, and King Hussein of Jordan are to be lauded for their courageous steps toward peace during the past year. It should also be remembered that Egypt and Israel took such steps in the late 1970s. All parties have more work to do to make the these agreements real on the ground. Also, hopefully the coming year will see Syria and Lebanon brought into the process in a substantive way.

What is ANERA's role in this important process? The answer is simple: We must work to reduce poverty and relieve suffering in the region. As my friend said, jobs are needed. The social safety net must be strengthened. The following report gives you details of what we have accomplished during the past year in the West Bank, Gaza, Lebanon, and Israel. Our plans for the coming year are to persist in these areas with the aim of creating jobs, increasing income, and enhancing the capacity of local NGOs (non-governmental organizations) to provide essential services for the people. All in all, this is a true investment in peace.

All of this is, in part, thanks to you and your support of ANERA's work in the Middle East. Thousands of you contribute annually to our efforts to improve lives. Indeed, we wish to give a special thanks to all of our donors for making our 25th Anniversary Campaign succeed! Thanks to your generous support, we met our goal of \$250,000 for the Campaign which just ended.

Most of you are aware that ANERA has received generous grants from the United States Agency for International Development (USAID) over the years. We are pleased that this support will continue. In addition, we are pleased to inform our supporters that a United Nations agency, the International Fund for Agricultural Development (IFAD), has awarded ANERA a grant for work in Gaza and the West Bank. The project will include agricultural extension and loans to small farmers through grassroots cooperatives.

Let me add a word about our activities in Lebanon and Israel. In the former, we have shifted from war relief to development whereby we work with schools and clinics. In Israel, we provide modest support to organizations that maintain mechanisms for Israeli Jews to do joint projects with Arabs. In the coming year, we intend to sustain these programs in both countries.

Throughout the years, ANERA's activities have focused on people: people in the Middle East and people in the United States. Our programs are truly people—to—people programs. It is the people of the Middle East who make the projects function. Equally important are you, ANERA's friends in the United States and other lands. With your support, generosity and help, our work—our service—is possible. We and our friends in the Middle East express our thanks to you. And in this time of true hope for the end to conflict, we encourage you to join with us and invest in this long—sought peace.

Peter Gubser President

Middle East Peace Plan ANERA Projects 1994

In fiscal year 1994, (extending from June 1, 1993 through May 31, 1994), ANERA and its AMER Medical Division gave development assistance and relief aid totalling \$2,786,701 to local institutions providing economic and community development, education and health services, assistance for the poor and indigent, and related technical assistance and training to the Palestinians, Lebanese, and other civilians in the West Bank, Gaza Strip, Lebanon, and Israel.



Grassroots Service Organizations

Mother/child health care, food for the needy, literacy programs, vocational training for women, and job creation. Beit Sahour Islamic Charitable Society (West Bank), Child and Family Consultation Center, (WB), Crippled Children's Center (Jerusalem), Gaza Chamber of Commerce (Gaza), Hebron Chamber of Commerce (WB), Al–Ihssan Charitable Society (WB), Jericho Chamber of Commerce (WB), Nablus Chamber of Commerce (WB), Qalqilia Chamber of Commerce (WB), Sheltered Workshops for the Blind (WB), Union of Charitable Societies, (WB), Union of Chambers of Commerce (WB), YWCA (Jericho), Al–Yamoun Charitable Society (WB).

\$84,250

Agriculture: Irrigation, Mechanization, Credit, and Produce Processing and Marketing

Partial funding to establish mechanized units and irrigation systems, revolving loan funds to assist Palestinian farmers to generate employment and improve their farms, and facilities to process and market produce. The projects are with cooperatives





COMMUNITY DEVELOPMENT

ANERA supports agricultural development projects which enable entire

communities to help themselves. Through cooperatives, for example, small–scale farmers work together, exchange ideas, and share their resources as a means of more productive and efficient cultivation.

located in Beit Lahia (Gaza), Hebron (West Bank), Al-Jalazone (WB), Jenin (WB), Khan Younis (Gaza), Nablus (WB), Qalqilia (WB), Ramallah (WB), Salfit (WB), Tulkarem (WB), Al-Uja (WB).

\$694,002

Urban Economic Projects

Construction of slaughterhouses, wholesale and retail fruit and vegetable markets, and light industrial complexes as well as creating the management capabilities for the facilities. The projects are with the municipalities of Anabta (West Bank), Gaza City (Gaza), and Jabalia (Gaza).

\$253,519

TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT

\$1,032,271



Provision of training and consultants in agriculture, job creation, credit, health and education.

TOTAL TECHNICAL ASSISTANCE

\$502,238



TOMMORROW'S LEADERS

Through its child scholarship programs, ANERA supports schools in East Jerusalem, Gaza and Beirut, Lebanon which prepare tommorrow's leaders. ANERA also supports adult literacy projects and vocational training classes which help people improve their lives.



Child Scholarships

Scholarships for orphaned, destitute and handicapped children. Atfaluna Center for Deaf Children (Gaza), Dar El-Tifl (Jerusalem), Al-Kafa'at Rehabilitation Institute (Beirut, Lebanon), Rawdat El-Zuhur (Jerusalem), Society for the Care of the Handicapped, (Gaza City, Gaza).

\$117,898

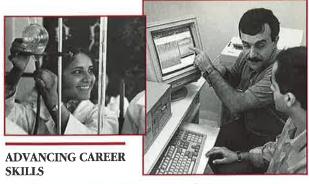
Youth Program, Schools and Universities

Equipment, expertise, and books for educational institutions. Bir Zeit University (West Bank), Early Childhood Resource Center (Gaza), Hebron University (WB), Islamic Industrial Orphanage School (Jerusalem), Israel Palestine Center for Research and Information (Jerusalem), Jalboun Charitable Society (WB), Jeel Al-Amal (WB), Union of Gaza Women's Committees (Gaza), Hebron University Graduates Union (WB), Young Women's Muslim Society (Gaza).

\$182,650

TOTAL EDUCATION

\$300,548



ANERA supports technical assistance and training programs for professionals in areas such as computers, marketing, and accounting. Such skills training enables managers and other professionals to increase productivity and expand their businesses into new markets.



Clinics and Health Training

Partial assistance for upgrading clinics' ability to deliver health services. Arab Colleges of Medical Professions (West Bank), Bethlehem Clinic for Orthopedics/Gaza Society for the Rehabilitation of Girls (WB), Birzeit Environmental Health Center (WB and Gaza), Jenin Red Crescent Society (WB), Al-Najah Almond Cooperative (Gaza), Palestine Health Council (WB), Jenin Patient's Friends Society (WB), Jericho Patient's Friends Society (WB) Qarawat Beni Zeid (WB), Tulkarem Red Crescent Society (WB), Sinjel Clinic (WB), The Orthodox Society (Jerusalem), The National Society for Mental Health (WB), Zababdeh Clinic (WB), Zakat Qalqilia (WB).

\$343,415

Hospitals

Hospital Services for Palestinians. Ahli Arabi Hospital (Gaza) and Hebron Patient's Friends Society (West Bank).

\$150,000

TOTAL HEALTH SERVICES

\$493,415



LEBANON: THE LONG ROAD BACK

After 17 years of civil strife, ANERA not only funds relief efforts, but promotes economic development in Lebanon. AMER, ANERA's medical division, also supports humanitarian efforts by the American University of Beirut Hospital and the Lebanese Red Cross,



Medicines and health material for hospitals and clinics. Ahli Arabi Hospital (Gaza), Lebanese Red Cross (Lebanon), Hebron Patient's Friends Hospital (West Bank), Abu Raya Clinic (WB).

\$423,229

Shipping costs

\$35,000

TOTAL IN-KIND

\$458,229

TOTAL

\$2,786,701

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Audited Financial Statements

Independent Auditor's Report

To the Board of Directors of American Near East Refugee Aid

We have audited the accompanying balance sheet of American Near East Refugee Aid as of May 31, 1994 and the related statements of support, revenue, expenses and changes in fund balances, functional expenses and 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 seed on our audit. We did not audit the financial statements of the Organization's Jerusalem office, which reflect total assets of \$9,000 as of May 31, 1994 and total expenses of \$2,186,590 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, 1994, and the result of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Lane & Company Washington, D.C. August 18, 1994

AMERICAN NEAR EAST REFUGEE AID BALANCE SHEET May 31, 1994

ASSETS

Unrestricted Restricted Total Current Assets Cash and cash equivalents \$ (2,539) \$ 720,757 \$ 718,218 (Note 2) Grants receivable (Note 3) 174,527 174,527 Contributions receivable 24,364 24.364 Interfund receivable (payable) 174,527 (174,527)(Note 3) Prepaid expenses and other assets 19,225 19,225 =Total Current Assets 215.577 720.757 936,334 Furniture and equipment, net of accumulated depreciation of \$125,576 (Note 2) 15,412 15,412 Total Assets \$ 720,757 \$ 951,746 \$ 230,989 LIABILITIES AND FUND BALANCES

Current Liabilities			
Accounts payable	\$ 18,227	-	\$ 18,227
Accrued benefits (Note 5)	45,850	198,746	244,596
Other accrued expenses and liabilities	4,367		4,367
Grant commitments (Note 2)	30,000	142,398	172,398
Deferred revenue (Note 2)	-	379,613	379,613
Total Current Liabilities	98,444	720,757	819,201
Commitment (Note 6)			
Fund Balances	132,545		132,545
Total Liabilities and			
Fund Balances	\$230,989	\$720,757	\$951,746

The accompanying notes are an integral part of these financial statements.

AMERICAN NEAR EAST REFUGEE AID STATEMENT OF SUPPORT, REVENUE, EXPENSES AND CHANGES IN FUND BALANCES For the Year Ended May 31, 1994

	Unrestricted	Restricted	Total
Support and Revenue	7		
Support			
Donor contributions	\$492,181	\$ 341,085	\$ 833,266
Contributions-in-kind (Note 2)	414,331	-	414,331
United States Government grants (Note 3)	-	2,837,435	2.837.435
Total Support	906,512	3,178,520	4,085,032
Interest	20,199	_	20,199
Total Support and Revenue	926,711	3,178,520	4,105,231
Expenses			
Program Services			
Community and economic	2/0/0	1 700 001	17//020
development Education	34,949 26.660	1,729,981	1,764,930
Health services	425,008	403,492 894,038	430,152 1,319,046
Public education	76,670	074,0,0	76,670
Tublic coucation	563,287	3,027,511	3,590,798
Support Services			
Fundraising	175,533		175,533
Management and general	223.612	<u>151,009</u>	374.621
	399,145	151,009	55 <u>0.154</u>
Total Expenses	<u>962,432</u>	3,178,520	4,140,952
Excess of Expenses over			
Support and Revenue	(35,721)	_	(35,721)
Fund Balances, Beginning of Year	168,266	_	168,266
Fund Balances, End of Year	\$132,545	\$	\$ 132,545

The accompanying notes are an integral part of these financial statements.

AMERICAN NEAR EAST REFUGEE AID STATEMENT OF CASH FLOWS For the Year Ended May 31, 1994

Cash Flows from Operating Activities	Increase (Decrease) In Cash
Excess of expenses over support and revenue	\$ (35,721)
Adjustments to reconcile excess of expenses over support and revenue to net cash used by operating activities	, , ,
Depreciation	7,722
Changes in assets and liabilities	
Decrease in grants receivable	43,377
Decrease in inventory	8,898
Decrease in contributions receivable	36,671
Decrease in prepaid expenses	
and other assets	4,322
Decrease in accounts payable	(15,842)
Increase in accrued benefits	45,283
Decrease in accrued expenses and other liabilities	(49,499)
Decrease in grant commitments	(235,989)
Decrease in deferred revenue	(162,035)
Net Cash Used by Operating Activities	(352,813)
Cash Flows from Investing Activities	1999-2007
Purchase of fixed assets	(6,729)
Net decrease in cash and cash equivalents	(359,542)
Cash and cash equivalents, beginning of year	1,077,760
Cash and cash equivalents, end of year	\$ 718,218

The accompanying notes are an integral part of these financial statements.

AMERICAN NEAR EAST REFUGEE AID STATEMENT OF FUNCTIONAL EXPENSES For the Year Ended May 31, 1994

	Program Services Overseas			Domestic		Supporting Services			
_	Community & Economic Development	<u>Education</u>	Health <u>Services</u>	Public Education	<u>Total</u>	Fundraising	Management & General	<u>Total</u>	Total Expenses
Salaries	\$174,421	\$32,744	\$98,400	\$26,738	\$332,303	\$32,329	\$204,170	\$236,499	\$568,802
Fringe benefits (Note 4)	57,358	10,439	32,220	6,535	106,552	7,834	49,474	57,308	163,860
Total salaries and									
fringe benefits	231,779	43,183	130,620	33,273	438,855	40,163	253,644	293,807	732,662
Professional and contract services	22,050	3,643	11,119	1,337	38,149	8,646	27,723	36,369	74,518
Occupancy (Note 6)	50,990	9,198	28,672	5,213	94,073	6,293	42,243	48,536	142,609
Office supplies and equipment	18,631	3,092	10,383	53	32,159	1,313	14,342	15,655	47,814
Telephone	18,814	3,161	10,517	573	33,065	264	1,938	2,202	35,267
Postage, shipping and storage	2,264	1,911	36,128	6,243	46,546	52,194	9,099	61,293	107,839
Printing	5,539	1,966	3,598	20,060	31,163	46,389	3,264	49,653	80,816
Lettershop	-		7	5,463	5,470	18,608	150	18,758	24,228
Travel	57,835	9,880	30,520	3,160	101,395	48	1,679	1,727	103,122
Meetings and conferences	2,062	338	1,127	285	3,812	682	11,128	11,810	15,622
Technical Assistance	314,196	52,062	135,980		502,238		_	-	502,238
Miscellaneous	6,878	831	2,807	519	11,035	339	5,658	5,997	17,032
Depreciation (Note 2)	1,621	339	924	491	3,375	594	3,753	4,347	7,722
Grants	1,032,271	300,548	493,415	-	1,826,234	(_) ————————————————————————————————————	1,826,234
Grants-in-kind (Note 2)			423,229		423,229	7=2		_=	423,229
Total Expenses	1,764,930	430,152	1,319,046	76,670	3,590,798	175,533	374,621	550,154	4,140,952

AMERICAN NEAR EAST REFUGEE AID NOTES TO FINANCIAL STATEMENTS

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 the area.

2. Summary of Significant Accounting Policies Fund Accounting

To ensure observation of the limitations and restrictions placed on the use of resources available to ANERA, the accounts of ANERA are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified into funds established according to their nature and purpose. ANERA segregates its operating resources into unrestricted and restricted funds.

Deferred Revenue

Operating funds restricted by the donor, grantor or other outside party for particular operating purposes are deemed to be earned and reported as revenue of the restricted fund when ANERA has incurred expenditures in compliance with the specific restriction. Such amounts received but not yet earned are reported as deferred revenue.

ANERA deposited \$100,000 in a bank in Jerusalem as collateral for industrial and agribusiness loans to local businesses. As of May 31, 1994 there have been no loan defaults and the \$100,000 has been included in deferred revenue.

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

ANERA considers all investments purchased with a maturity of three months or less to be a cash equivalent.

Inventory

ANERA's inventory consists of drugs and medical supplies received as a result of appeals made to manufacturers and doctors. These items are then donated to hospitals and relief agencies in the Middle East. Contributions of drugs and medical supplies are valued at amounts established by the donors which approximate the fair value at the time of the donation.

Furniture and Equipment

Furniture and equipment are stated at cost and are depreciated using the straight line method over estimated useful lives of five to ten years with no salvage value.

Major additions and improvements purchased with unrestricted funds are capitalized as furniture and equipment while maintenance and repairs are expensed in the year incurred. Assets purchased with Agency for International Development grant funds are expensed as office supplies and equipment and title is held by the grantor.

Grant Commitments

Grant commitments represent funds to be expended in the Middle East for community development, educational and health training programs during the year ended May 31, 1995. ANERA recognizes the commitment as an expense when the grant is approved by the ANERA projects committee.

Functional Allocation of Expenses

ANERA allocates salaries to non-AID programs and supporting services based upon the actual amount of time worked in each area. Salaries are allocated to AID programs based on grant expenditures, Fringe benefits and indirect costs are allocated to various programs and supporting services based on salaries.

3. Agency for International Development (AID) Grant

ANERA was awarded a grant for \$15,293,000 which expires September 29, 1994 and a separate grant for \$130,000 from the United States Department of State, Agency for International Development (AID). The purpose of the grants are to assist in the administration of the community and economic development, health and educational programs in the West Bank and Gaza Strip. Authorized expenditures incurred in the administration of the grants are reimbursable to ANERA, As of May 31, 1994, \$14,900,117 has been drawn down from AID for the above noted purposes.

ANERA has recorded a receivable of \$174,527 at May 31, 1994 representing unreimbursed expenses from AID. ANERA has paid for these expenses out of unrestricted funds, Therefore, when the funds are reimbursed by AID they will be transferred back to the unrestricted fund.

4. Pension Plan

ANERA has a defined contribution pension plan that covers substantially all of its employees. Contributions are based on annual salaries. The plan is fully funded through the purchase of annuity contracts, Pension plan expense amounted to \$22,397 for the year ended May 31, 1994 and is included in fringe benefits.

5. Accrued Benefits

Law operative in the West Bank and Gaza dictates that upon retirement an employee shall receive a defined termination benefit. The benefit is calculated as one months salary at the employee's salary rate at termination times the number of years of service. ANERA provides this benefit to both Jerusalem employees and full–time consultants. The defined termination benefit at May 31, 1994 was \$198,746. The remaining balance in accrued benefits of \$45,850 represents accrued leave for Washington, D.C. employees.

6. Commitment

ANERA occupies office space in Washington, D.C. under a noncancellable operating lease which expires October 31, 1994. The lease payments are subject to increases based on the Consumer Price Index, operating expenses and real estate taxes.

ANERA also occupies office space in Jerusalem under an operating lease which expires September 30, 1994. The annual lease amount is \$18,000 per year with an increase based on the Jerusalem Consumer Price Index.

As of May 31, 1994, the minimum future lease payments under these agreements are \$37,780.

Rent expense for the Washington, D_aC_a office and the Jerusalem office was \$99,612 for the year ended May 31, 1994 and has been included in occupancy expense.

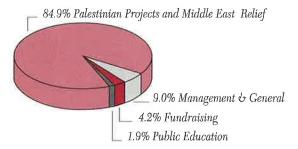
7. Taxes

Under Section 501(c)(3) of the Internal Revenue Code, ANERA is exempt from Federal taxes on income other than unrelated business income. At May 31, 1994, no provision was made since ANERA had no net unrelated business income.

Financial Review

Contributions to ANERA are tax-deductible and ANERA is audited annually by the Certified Public Accounting firm of Lane & Company.

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 Expentitures for FY 94: \$4,140,952

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 and many state and local charity giving campaigns.

ANERA Board Of Directors 1994-1995

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PEOPLE-TO-PEOPLE PROJECTS

Middle East Representative Lance Matteson meeting with farmer at the Arab Development Society in Jericho.

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Editor: Traci Little
Photos: ANERA staff, Bill Carter, Save the
Children, The White House, UNRWA
Design: Studio Services, Inc.
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