



ANERA

**American Near East Refugee Aid
and its AMER Medical Division**

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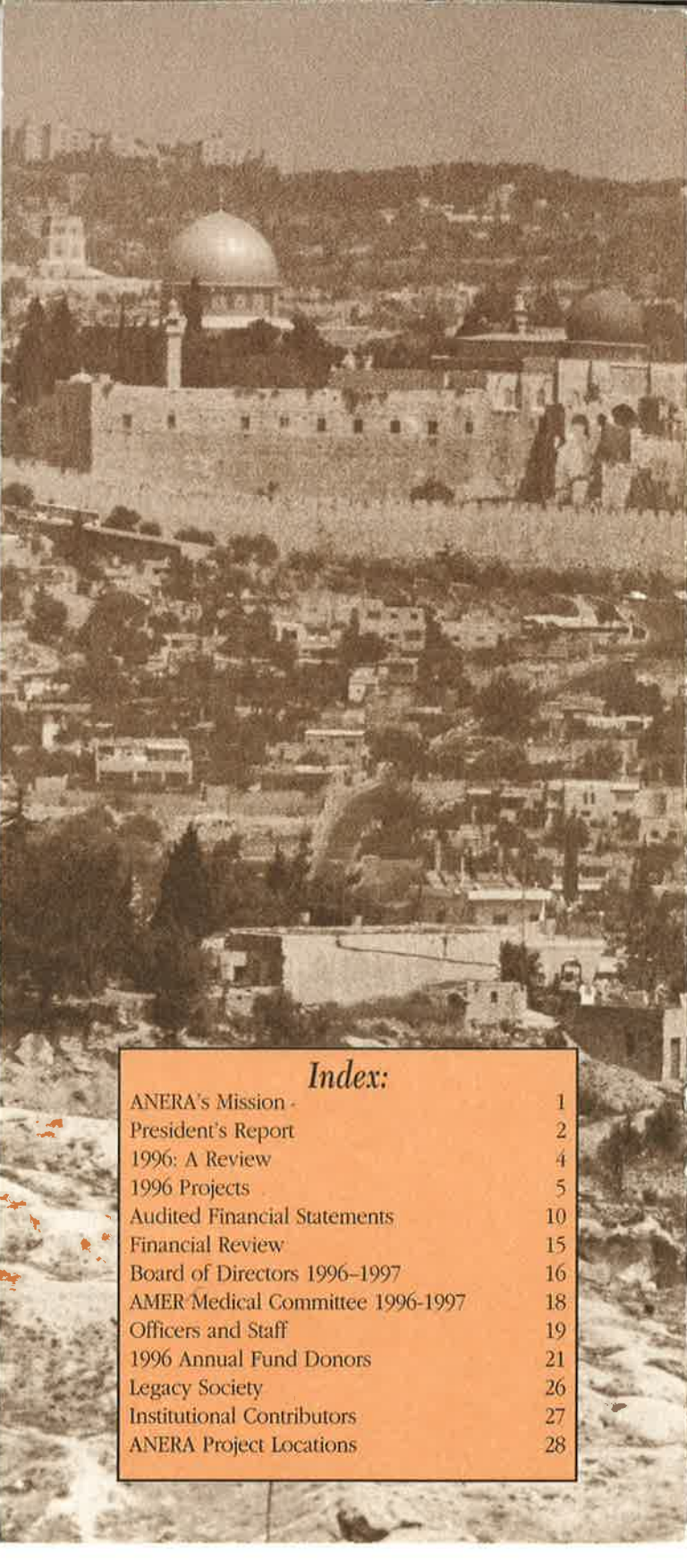
World Wide Web: www.anera.org

ANERA *25 years of service*

AMERICAN NEAR EAST REFUGEE AID



1996 Annual Report



ANERA's Mission



An olive seedling, product of an ANERA-supported plant nursery in the West Bank.

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.

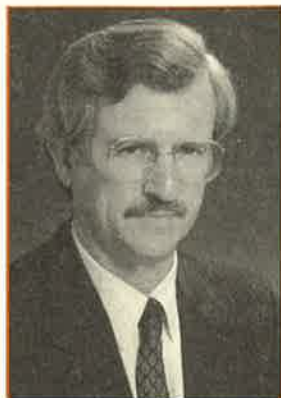
Established in 1968 as a non-profit, charitable organization, ANERA is principally concerned with the long-term development needs of Palestinians and Lebanese, but also has some projects in Jordan and Israel. ANERA assists grassroots organizations to provide their communities with crucial health and welfare services in addition to increasing employment and educational opportunities. We also support local institutions and work 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 helps medical programs meet their annual requirements of drugs and medical supplies, and sends emergency shipments in time of war.

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President's Report



Dear Friends of ANERA:

Despite an exceptionally difficult environment during the past year, ANERA was able to sustain its effective and needed development and relief programs in the Middle East. Bus bombings, severe economic hardship due to the closure of the West Bank and Gaza, the

military campaign in southern Lebanon that killed and injured hundreds and dislocated hundreds of thousands, and the deterioration of the peace process, especially on the Palestinian-Israeli and Syrian-Israeli tracks, defined the atmosphere in which we operate. Nevertheless ANERA supporters and donors helped us deliver projects to help the needy and the victims of war in the region.

As we state in the preface to this annual report, ANERA's mission is to reduce poverty and relieve suffering in the Middle East. This is essentially translated into helping the needy — those in abject poverty — and the victims of war, the civilians affected by the all too frequent waves of violence that sweep the Middle East.

Our geographical emphases are the two areas of greatest need: the Palestinian entity (West Bank and Gaza) and Lebanon. But also we delivered several projects in Jordan and one on a regional basis. The latter this year was focused on assistance to EcoPeace, an association formed of non-governmental environmental organizations from Egypt, Israel, Jordan and Palestine. It is designed to help the various peoples of the region work together to improve their shared environment.

In our Palestinian and Lebanese projects, we maintained our focus in the areas of community and eco-

nomie development, education, and health services. All of the projects are designed to assist the needy, to reduce poverty by establishing ways for people to help themselves. Thus all projects are with local partners, usually local charities, cooperatives, schools, hospitals and clinics as well as local government. Because the projects belong to citizens' institutions with vested interests in the activity, it is more likely that the activity will be sustained, and that it will continue to benefit the people in the future. We will maintain this mission, focus, and method of operation in the coming year.

Through ANERA's programs, individuals and groups in the Middle East and in America are linked in what can truly be defined as people-to-people programs. Palestinians, Jordanians, Israelis, and Lebanese make the projects function. Equally important are ANERA's supporters and friends in the United States and other lands. You make our work — our service — possible.

A handwritten signature in orange ink, reading "Peter Gubser".

Peter Gubser
President

1996: A Roller Coaster Year



The riots sparked by the opening of a tunnel beside one of Islam's holiest sites in Jerusalem, underscored the sense of despair that, once again, prevails in Palestine. This violent confrontation erupt-

ed in a year already tragically marked by Yitzhak Rabin's assassination, a spate of Muslim extremists' bombings in Israel, and Israel's military campaign in Lebanon which resulted in hundreds of civilians dead and wounded.



Since March, 1996, closures in the West Bank and Gaza Strip have produced great social and economic dislocation. Prices increased dramatically and even doubled in the case of staples such as flour,

rice and cooking oils. Severe hardship is reflected in high unemployment (40-60% in the West Bank and Gaza Strip), lack of investment, and hungry families.



Regional business and donor activities show every sign of drying up. Palestinians have to cope increasingly with the compassion fatigue of the international institutions. These donors have channeled

funds largely to physical infrastructure and institution building, while human resources and agriculture have been neglected.

... But We Kept On Rolling

ANERA Projects 1996

In fiscal year 1996, (extending from June 1, 1995 through May 31, 1996), ANERA and its AMER Medical Division gave development assistance and relief aid totaling \$3,434,260 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, Jordanians, and other civilians in the West Bank, Gaza Strip, Lebanon, Jordan, and Israel.

As in the past, some ANERA projects benefited from grants from the U.S. Agency for International Development and the International Fund for Agricultural Development, a United Nations Agency. In addition, we enjoyed project partnerships with American Jewish World Service, AmeriCares, the Japanese Volunteer Corps, the Pearl S. Buck Foundation, the Episcopal Diocese of Jerusalem, the Foundation for Middle East Peace, CARE, and the Italian Association for Women and Development (AIDOS).



Grassroots Service and Urban Economic Projects

Partial funding for local non governmental organizations and other institutions which provide essential services: mother/child health care, food for the needy, literacy programs, vocational training for women, and job creation. These projects are with Arab Women's Union of Ramallah (West Bank), Association for the Development of Palestinian Camps (Beirut), Bethlehem Societies Committee for Rehabilitation and Reconstruction (West Bank), Community Development Association (West Bank), Community Friends Society of El-Bireh (West



ANERA's loan officer, Wafa Katba (right), meets with Um Ibrahim, one of the borrowers of the joint ANERA-American Jewish World Service Gaza credit program. Our loan enabled Um Ibrahim to set up a small shop and to market the hand-crafts of more than 40 women to sales outlets in Gaza and Jerusalem.

Bank), EcoPeace (headquartered in Jerusalem), Free Thought and Culture Society (Gaza), Gaza Women's Loan Program (Gaza), Institut de Reeducation Audio-Phonetique (Lebanon), Jericho Municipality (West Bank), Kufr Nimeh Cooperative (West Bank), Al-Nahda Charitable Society (West Bank), Palestinian Olympic Gymnastics Committee (Gaza), Palestinian Non-Governmental Organization (Jerusalem), Silwan Youth Club (West Bank), Suba Charitable Society (West Bank), Workshops for the Blind (West Bank).

\$428,090

Agricultural Projects: Irrigation, Credit, Extension, and Produce Marketing

Partial funding for revolving loan funds for poor farmers, and irrigation, extension and marketing systems. These projects are with Agricultural Credit Project, Al-A'uja Agricultural Cooperative (West Bank), Al-Azhar University (Gaza), Bani-Naim Agricultural Cooperative (West Bank), Baqqar Cooperative (West Bank), Beit Lahia Agricultural Cooperative (Gaza), Gaza Livestock Agricultural Cooperative (Gaza), Hebron Agricultural Cooperative (West Bank), Hebron Livestock Cooperative (West Bank), Hebron University (West Bank), Jayyous Agricultural Cooperative (West Bank), Jericho Livestock Cooperative (West Bank), Jericho Agricultural Cooperative Society (West Bank), Khan Younis Agricultural Cooperative (Gaza), Al-Nahda Livestock Cooperative (West Bank), Nwei'meh Village Council (West Bank), Palestinian Ministry of



Our medical donation program continued to soar. This year, we responded to the needs of the West Bank and Gaza underfunded health sector, and to the emergency resulting from the fighting in Lebanon last spring. ANERA is also helping to develop the first medical library in the Gaza Strip.

Agriculture — Extension Department, Ramallah
Agricultural Marketing Cooperative (West Bank),
Tulkarem Agricultural Cooperative (West Bank).

\$1,749,768

**TOTAL COMMUNITY AND
ECONOMIC DEVELOPMENT \$2,177,858**



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

TOTAL TECHNICAL ASSISTANCE \$264,623



Child Scholarships

Scholarships for orphaned, destitute and handicapped children. Al-Kafaat Rehabilitation Center (Lebanon), Atfaluna Center for Deaf Children (Gaza), Dar El-Tifl (Jerusalem), Rawdat El-Zuhur (Jerusalem), Sun Day Care Center (Gaza), Dar El-Yateem (West Bank).



ANERA's sports program, equally for girls and boys, provides equipment and training for schools. We worked with local manufacturers to produce and supply Olympic-standard material. Much of the gymnastics and track and field equipment was not previously available in Gaza. We are now seeking to expand the sports program to the West Bank, and to include more and more girls.

\$92,000

Youth Programs, Schools and Universities

Sports and school equipment, expertise and books for educational institutions. Bir Zeit University (West Bank), Maghazi Refugee Rehabilitation Center (Gaza), Gaza Elementary, Junior and Senior High Schools.

\$91,975

TOTAL EDUCATION

\$183,975



Clinics, Hospitals and Health Training

Partial assistance for upgrading clinics' ability to deliver health services. Al-Ahli Arabi Hospital (Gaza), Al-Amal Charitable Society for the Deaf (Gaza), Halhul Women's Charitable Society (West Bank), Hebron Women's Charitable Society (West Bank), Al-Ihsan Charitable Society (West Bank), Jenin Charitable Society (West Bank), Jerusalem Princess Basma Center for Disabled Children (West Bank), Lebanese Red Cross (Lebanon), Palestinian Ministry of Health — Department of Community Diseases, Sanabel Society for Asthma (Gaza), Shifa Hospital (Gaza), Sinjil Health Clinic (West Bank), Society of the Physically Handicapped (Gaza).

TOTAL HEALTH SERVICES

\$123,443



Our agricultural program with the UN International Fund for Agricultural Development (IFAD), the largest of its kind in the West Bank and the Gaza Strip, provides agricultural credit, agricultural extension services, and irrigation systems to small farmers. Now in its third year, this initiative has reached 2,000 people.



Medicines and health material for hospitals and clinics. Jordan Red Crescent, Palestinian Ministry of Health, Patient's Friends Society Hospital — Hebron (West Bank), St. Luke's Hospital — Nablus (West Bank).

TOTAL IN-KIND

\$684,361

TOTAL

\$3,434,260



ANERA has long supported modest activities that seek to inform Americans about the Middle East, the need for peace, the condition of the Palestinians and Lebanese, and the value of economic and social development. To this end, we publish a newsletter, speak at civic and educational events, comment on radio and television, and, last year, conducted a roundtable focused on Middle East economic development. Our new World Wide Web site on the internet (www.anera.org) helped reach new audiences.

Audited Financial Statements

Independent Auditor's Report

To the Board of Directors of
American Near East Refugee Aid

We have audited the accompanying statement of financial position of American Near East Refugee Aid as of May 31, 1996 and the related statements of activities, 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 based on our audit. We did not audit the financial statements of the Organization's Jerusalem office, which reflect total assets of \$252,358 as of May 31, 1996 and total expenses of \$2,783,461 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, 1996, and the result of its activities and cash flows for the year then ended in conformity with generally accepted accounting principles.

Lane & Company

Lane & Company
Washington, D.C.
August 14, 1996

AMERICAN NEAR EAST REFUGEE AID STATEMENT OF FINANCIAL POSITION May 31, 1996

ASSETS

Current Assets	
Cash and cash equivalents	\$771,813
Contributions receivable	4,858
Prepaid expenses and other assets	<u>52,964</u>
Total Current Assets	829,635
Furniture and equipment, net of accumulated depreciation of \$139,765	<u>8,322</u>
Total Assets	<u>\$837,957</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	\$ 4,666
Accrued benefits	287,350
Other accrued expenses and liabilities	112,997
Grant commitments	112,938
Deferred revenue	<u>217,486</u>
Total Current Liabilities	735,437
Net Assets, Temporarily Restricted	—
Net Assets, Unrestricted	<u>102,520</u>
Total Liabilities and Net Assets	<u>\$837,957</u>

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

AMERICAN NEAR EAST REFUGEE AID STATEMENT OF ACTIVITIES For the Year Ended May 31, 1996

Changes in unrestricted net assets	
Revenues	
Donor contributions and other grants	\$ 583,430
Contributions-in-kind	685,369
Interest	<u>18,812</u>
Total unrestricted revenues	1,287,611
Net assets released from restrictions	
Satisfaction of program restrictions	<u>3,657,957</u>
Total unrestricted revenues	<u>4,945,568</u>
Expenses	
Program Services	
Community and economic development	3,114,047
Education	205,675
Health services	837,142
Public education	<u>62,786</u>
	4,219,650
Supporting Services	
Fund-raising	179,517
Management and general	<u>490,020</u>
	669,537
Total Expenses	<u>4,889,187</u>
Change in unrestricted net assets	<u>56,381</u>
Changes in temporarily restricted net assets	
United States Government grants	1,537,551
United Nations grant	1,633,394
Other grants and contributions	487,012
Net assets released from restrictions	<u>(3,657,957)</u>
Change in temporarily restricted net assets	—
Change in net assets	56,381
Net Assets, Beginning of Year	<u>46,139</u>
Net Assets, End of Year	<u>\$ 102,520</u>

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, 1996

Cash flows from operating activities	
Change in net assets	\$ 56,381
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	5,694
Changes in assets and liabilities	
Decrease in grants receivable	75,468
Decrease in contributions receivable	16,880
Decrease in prepaid expenses and other assets	1,038
Decrease in accounts payable	(31,953)
Increase in accrued benefits	59,910
Increase in accrued expenses and other liabilities	105,523
Decrease in grant commitments	(65,642)
Increase in deferred revenue	<u>120,496</u>
Net cash provided by operating activities	343,795
Cash flows used in financing activities	
Purchase of fixed assets	<u>(7,100)</u>
Net increase in cash and cash equivalents	336,695
Cash and cash equivalents, beginning of year	<u>435,118</u>
Cash and cash equivalents, end of year	<u>\$771,813</u>

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, 1996

	Program Services Overseas			Domestic	Supporting Services				
	Community & Economic Development	Education	Health Services		Public Education	Total	Fundraising	Management & General	Total Expenses
Salaries	\$263,513	\$271	\$11,611	\$29,037	\$304,432	\$39,362	\$261,696	\$301,058	\$605,490
Fringe benefits	115,903	64	4,090	6,731	126,788	9,104	59,154	68,258	195,046
Total salaries and fringe benefits	379,416	335	15,701	35,768	431,220	48,466	320,850	369,316	800,536
Professional and contract services	39,446	—	600	179	40,225	3,989	52,484	56,473	96,698
Occupancy	65,483	39	2,543	4,180	72,245	5,667	41,867	47,534	119,779
Office supplies and equipment	38,005	—	961	188	39,154	15,673	15,864	31,537	70,691
Telephone	19,788	2	489	473	20,752	350	4,646	4,996	25,748
Postage, shipping and storage	1,155	—	184	5,028	6,367	35,311	13,147	48,458	54,825
Printing	3,208	—	23	9,454	12,685	51,138	10,471	61,609	74,294
Lettershop	—	817	—	—	817	8,285	406	8,691	9,508
Travel	119,733	—	3,074	6,383	129,190	9,433	8,297	17,730	146,920
Meetings and conferences	7,009	—	124	585	7,718	206	15,471	15,677	23,395
Technical assistance	239,000	20,504	5,119	—	264,623	—	—	—	264,623
Miscellaneous	22,546	—	422	180	23,148	499	3,193	3,692	26,840
Depreciation	1,400	3	98	368	1,869	500	3,324	3,824	5,693
Grants	1,157,858	183,975	123,443	—	1,465,276	—	—	—	1,465,276
Loan guarantees	1,020,000	—	—	—	1,020,000	—	—	—	1,020,000
Grants-in-kind	—	—	684,361	—	684,361	—	—	—	684,361
Total Expenses	\$3,114,047	\$205,675	\$837,142	\$62,786	\$4,219,650	\$179,517	\$490,020	\$669,537	\$4,889,187

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

AMERICAN NEAR EAST REFUGEE AID
NOTES TO FINANCIAL STATEMENTS

1. 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 Middle-East. Consistent with this purpose is the support of developmental, educational, and vocational training programs in the area.

2. Summary of Significant Accounting Policies

Change in Accounting Policies

ANERA has adopted Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and Contributions Made*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. As permitted by SFAS No. 116, ANERA has retroactively applied the provisions of this new Statement. There was no change to prior years net assets.

ANERA has also adopted Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements for Not-for-Profit Organizations*. Under SFAS No. 117, ANERA is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, ANERA is required to present a Statement of Cash Flows. As permitted by this new statement, ANERA has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the classes of net assets required. This reclassification had no effect on net assets for the year.

2. Summary of Significant Accounting Policies (continued)

Deferred Revenue

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

Statement Presentation

The accompanying financial statements include the accounts of ANERA's headquarters and Jerusalem and Gaza 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.

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 temporarily restricted grant funds are expensed as office supplies and equipment and title is held by the grantor.



Financial Review

2. Summary of Significant Accounting Policies (continued)

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, 1996. 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-USAID programs and supporting services based upon the actual amount of time worked in each area. ANERA allocates its overseas USAID related salaries and its Washington USAID related administrative expenses based on USAID grant expenses. Overseas administrative expenditures are allocated based upon total overseas salaries.

3. Grants

ANERA was awarded a grant for \$6,000,000 which expires June 1, 1997 from the United States Department of State, Agency for International Development (USAID). The purposes of the grant 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, 1996, \$3,000,000 had been obligated. On August 23, 1996 the grant was reduced to \$4,700,000 and the remainder of the funds (i.e. \$1,700,000) were obligated.

ANERA was awarded an additional grant which expires March 31, 1997 for \$492,400 from USAID. The funds have been fully obligated.

ANERA was also awarded a grant for \$3,000,000 which expires December 31, 1997 from the International Fund for Agricultural Development (IFAD). The purpose of the grant is to address the needs of the poor farmers in the rural area of the Gaza strip and Jericho. As of May 31, 1996 an additional \$4,240,778 has been awarded to ANERA bringing the total award to \$7,240,778 of which \$2,076,810 has been advanced to ANERA under the grant.

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 \$28,546 for the year ended May 31, 1996 and is included in fringe benefits.

5. Accrued Benefits

The law operative in the West Bank and the Gaza strip 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 multiplied by 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, 1996 was \$224,792. The remaining balance in accrued benefits of \$62,558 represents accrued leave for Washington, D.C. employees.

6. Commitments

ANERA occupies office space in Washington, D.C. under a noncancellable operating lease which expires October 31, 1999. 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, 1997. The annual lease amount is \$27,000 per year with an increase based on the Jerusalem Consumer Price Index. Other office sites are rented overseas on month to month leases.

ANERA also has a residential apartment in Jerusalem. The lease expires March 31, 1997 and has been paid in advance.

As of May 31, 1996, the minimum future lease payments under these agreements are as follows:

For the Year ended May 31, 1997	87,169
May 31, 1998	69,169
May 31, 1999	60,169
May 31, 2000	25,070
Total	\$241,577

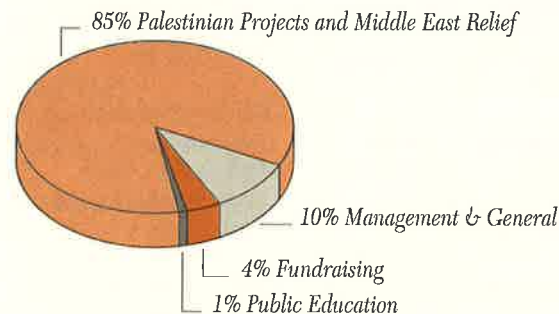
Rent expense for ANERA was \$127,063 for the year ended May 31, 1996 and has been included in occupancy expense. Rent expense of \$24,540 was prepaid in Jerusalem and is included in prepaid and other assets on the balance sheet.

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, 1996, no provision was made since ANERA had no net unrelated business income.

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 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 96** **\$4,889,187**

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 and from the United Nations agency, International Fund for Agricultural 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 1996-1997

D. Joseph Asfour

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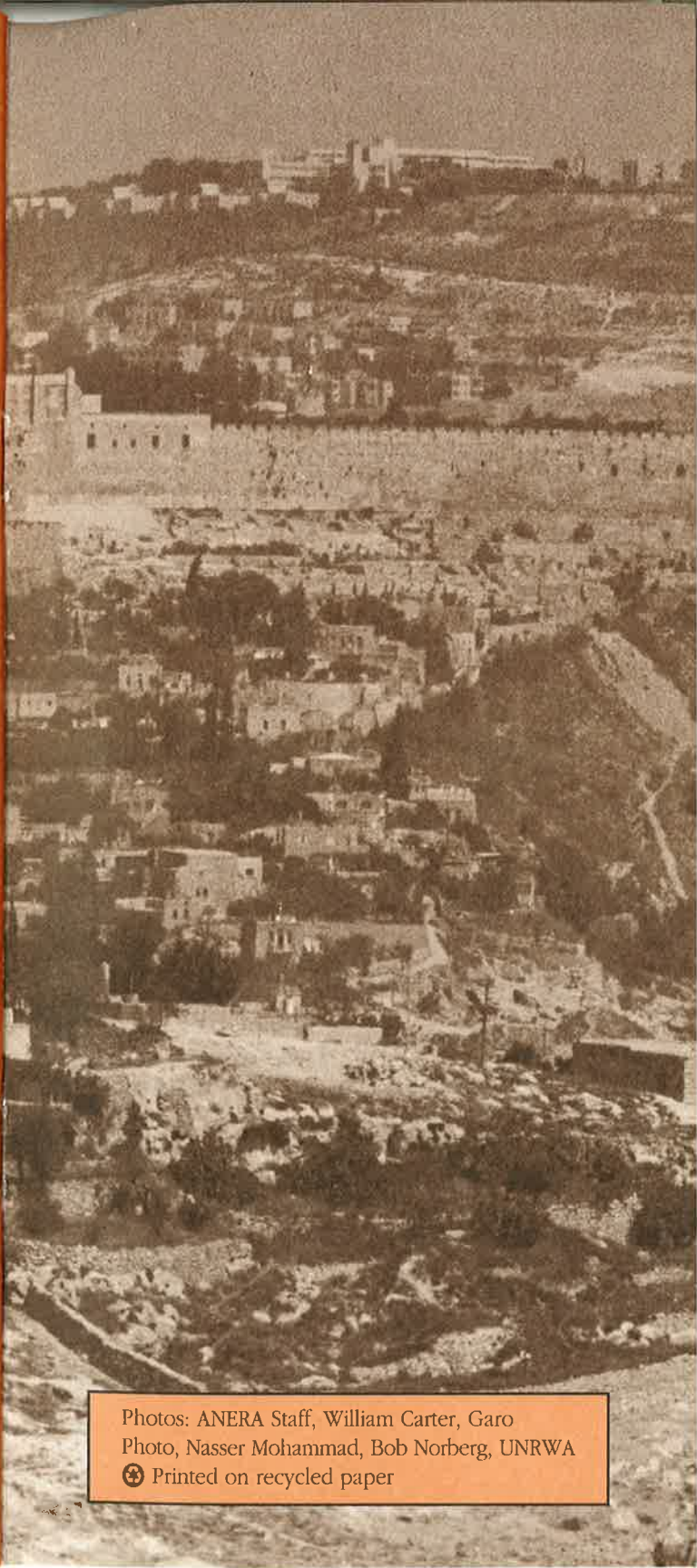
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