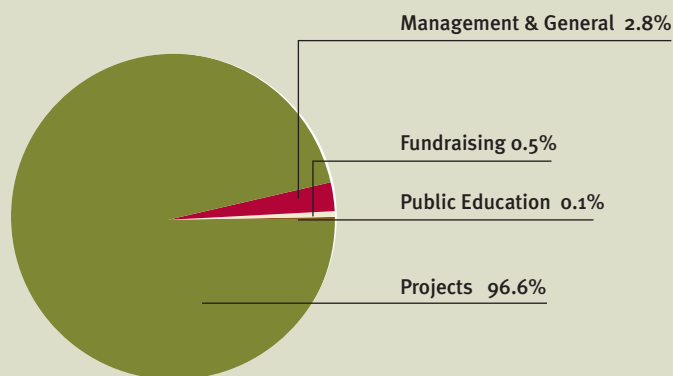


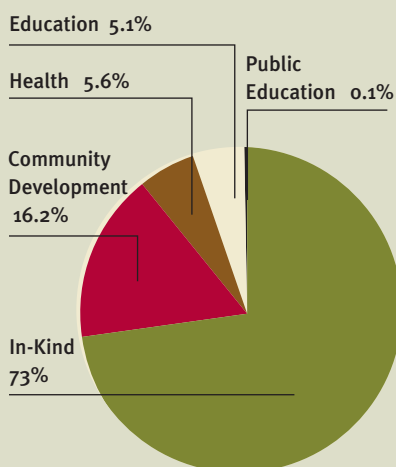


Providing Opportunities
for a Better Future

ANERA'S total expenses of \$60,913,886 were distributed in the following manner



Program Expenses



COMMUNITY AND ECONOMIC DEVELOPMENT PROGRAMS	\$9,537,191
EDUCATION PROGRAMS	\$2,973,179
HEALTH PROGRAMS	\$3,278,557
MEDICAL IN-KIND	\$43,017,508
PUBLIC EDUCATION	\$53,084

INFORMS THE AMERICAN PUBLIC ABOUT HUMANITARIAN CONDITIONS IN THE REGION.

2007 Highlights

- Retirement of Peter Gubser as President after 29 years of outstanding leadership.
- Selection of new President, Bill Corcoran, former NGO executive.
- First Canadian Government award. CIDA gave \$1.3 million to serve the psychosocial needs of children traumatized by violence.
- First award from Global Impact under the Partnership for Lebanon Fund.
- An "A" rated charity by the American Institute of Philanthropy.
- Elie Wiesel Foundation invited ANERA's health program director Dr. Rand Salman, to address Nobel Laureates on state of Palestinian health.
- Construction of Najjad Zeenni IT Center of Excellence at Birzeit University.
- Contributions to medical In-Kind Program doubled from \$20 million to \$43 million.
- ANERA's new Beirut office defined itself quickly as a first responder during the 2006 Israel-Lebanon conflict and later as a development partner. (For an overview of our success, please read our Medical Relief in Lebanon profile on page 7).

Front Cover: Two boys play in an irrigation canal in Jericho. ANERA constructed the canal through its Emergency Water and Sanitation project with funding provided by the U.S. Agency for International Development. *Photo: Marko Wramén*



ANERA met the standards for charity accountability as determined by the BBB Wise Giving Alliance.



ANERA earned its fifth consecutive rating of 4 stars from Charity Navigator, an overseer of fiscal responsibility.

This distinctive rank is earned by only 3 percent of all rated nonprofits.

Peter Gubser Tribute

ANERA PRESIDENT (1978 – 2007)

To Peter Gubser, from the Education Committee of ANERA:

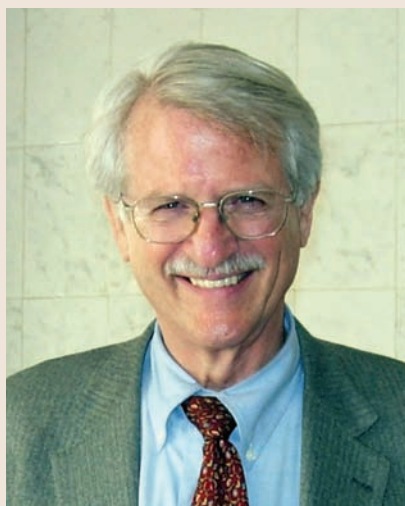


Photo: Alfonso Wright

We wish to express our thanks for your steadfast commitment, again and again, to what ANERA knows and does best. The history of development often has to repeat itself—in the face of invasions, occupations, political strife and what-have-you—to rebuild, redirect or find new donors. For no challenge have you revealed discouragement, but rather unflappable energy.

Your patience as you worked with us was demonstrated in many ways. You always brought us up to date about what was current with

the whole organization. Your deep knowledge of on-the-ground politics had to be matched with our educational vision. You helped us develop our program while teaching us about the realities of politics in the region. At the same time, we feel that we gave you some new insights into early childhood education.

One sees the ANERA logo on projects throughout Palestine, and the American part of it consistently represents friendship and good management. You, Peter, are the personification of the logo: capable, practical, enthusiastic, supportive of new ideas and willing to make them happen. Because of your leadership, ANERA can proudly keep “American” in its name.

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ANERA’S MISSION

ANERA creates opportunity and hope for people in the Middle East by improving health care and education and stimulating job creation.

ANERA’S CORE VALUES

ANERA views relief—alleviating suffering—and development—reducing poverty—as the beginning and end points on a continuum of human need. In helping people meet these fundamental necessities, ANERA contributes to achieving their freedom from want, which ANERA deems an essential component to peace in the Middle East.

Report from the Chair and President



ANERA President Bill Corcoran and Chairman of the Board Curtis Brand. *Photo: Joe Kovacs*

Dear Friends of ANERA,

A phrase often heard about the Middle East is that “it can’t get any worse”. And yet it does! July 2006 brought war to Southern Lebanon, and further restrictions and factional tensions to the West Bank and Gaza. Nevertheless, ANERA has still managed to deliver a record number of services by utilizing innovation and flexibility.

In donated medicines alone, ANERA operations doubled from \$20 million to \$43 million with approximately 25% (\$10 million) directed toward our newest country office in Lebanon. In May 2007, containers of life-saving medications were delivered to hospitals and clinics in Beddawi camp which have received thousands of Palestinian refugees from the destroyed Nahr al-Bared camp near Tripoli.

Since last summer our Beirut staff, partnering with various local NGOs, rehabilitated devastated farms, clinics and youth centers with millions of dollars in funding by the U.S. government and private sources. This was managed in an area riddled with unexploded ordnance and in communities divided by sectarianism. ANERA has established itself in the region as an agency worthy of respect in a remarkably short time.

In the West Bank and Gaza, as conditions deteriorate, the importance of USAID-funded projects like Emergency Water & Sanitation (EWAS) has significantly increased. The repair and replacement of pipes for the distribution of clean water and proper collection of sewage have become critical. Many parents have thanked ANERA for clearing their streets of unhealthy waste which now allows children to play outdoors without becoming ill.

Our Milk for Preschoolers project feeds 20,000 children every day and has become imperative in Gaza as families struggle to simply put food on the table. Desire exists to expand coverage to more children and a wider array of preschools through the gifts of private donors.

Construction of the Najjad Zeenni IT Center of Excellence at Birzeit University continues on schedule. Work has broken ground and significant portions of the buildings have been erected. This represents only one of five cutting-edge information-technology centers designed and built by ANERA in recent years.

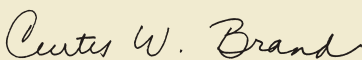
For our staff, the first daily struggle is simply traveling to work. Checkpoints, barriers and the ever-broadening requirements for permits have made commutes to ANERA offices longer and more challenging, or, sometimes, even impossible. To facilitate communications and project administration, video-conferencing must be installed between several West Bank offices, though they are only miles apart.

Still, our resilient staff endures and wins admiration. The Jerusalem office earned its first-ever grant from the Canadian government's International Development Agency (CIDA) which exceeded \$1.3 million and focuses on the urgent needs of children traumatized by violence. The Elie Wiesel Foundation invited an ANERA physician to address a conference of Nobel Laureates on the issue of Palestinian health. Teacher training in Gaza was re-funded by the Notre Dame de Sion Sisters because they found the first phase of the projects so effective.

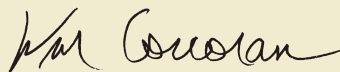
Praise has been forthcoming from other sources closer to home. Charity Navigator, an overseer of fiscal responsibility among nonprofit organizations, honored ANERA with its highest 4-star ranking for the fifth consecutive year. That distinction has been achieved by only 3 percent of all ranked nonprofits. In addition, the American Institute of Philanthropy gave ANERA a grade of "A" for its financial performance. Multiple sources cite us as worthy stewards of contributions given by thousands of ANERA's loyal supporters.

Most impressive is that all these developments have occurred in the midst of a significant internal transition at ANERA. In January, President Peter Gubser made a planned retirement after 29 years of remarkable leadership. His timing included overlap with ANERA's incoming President, Bill Corcoran. Having served as an NGO professional and businessman for years in the Middle East, Bill's transition was a smooth one. To insure that seamless progression, he traveled to the region three times during his first six months as President.

The Middle East seems more frayed at the edges and despairing of a better future. Repeated upheavals throughout the year have exacerbated this instability. Governments have come and gone. NGOs arrived and departed. One constant, however, has been ANERA's presence "on the ground". We are approaching our 40th year of committed service to the cause of human dignity in the Middle East. We are proud and deeply grateful that you are partnering with us. Let us continue to improve lives together now and in the future.



Curtis Brand
Chairman of the Board



William D. Corcoran
President

Students study western and Arab music at the Edward Said National Conservatory of Music, headquartered in Jerusalem. ANERA raised scholarship support for 30 students, the international teachers' fund, and outreach programs. *Photo: ESNM*



Building Opportunities for a Successful Future



The development of cisterns like this one in Aqaba is part of ANERA's Emergency Water and Sanitation project in the West Bank and Gaza. Palestinians in rural communities often rely on these cisterns for a regular water supply.

Photo: Marko Wramén

COMMUNITY AND ECONOMIC DEVELOPMENT PROFILE

Emergency Water & Sanitation

Emergency Water and Sanitation (EWAS) is ANERA's largest project and received \$3.85 million in project grants from the U.S. Agency for International Development (USAID) during fiscal year 2007. EWAS responds to emergency needs, addresses humanitarian situations concerning water and sanitation in the West Bank and Gaza, and creates short-term employment opportunities for poor and outlying Palestinian communities. Though all EWAS interventions are emergency responses in nature, their implementation results in long-term benefit to the targeted communities.

The water and sanitation needs of Palestinians in the West Bank and the Gaza face several challenges. Under current economic circumstances, municipalities often lack funds to maintain and rehabilitate old and deteriorating water and sewage networks. Many unemployed Palestinians can no longer afford to pay their utility bills and are cut off even from the municipal water supply.

Because the water that reaches the households is carried by antiquated and leaking pipes, it is often unsafe to drink. In the West Bank, diarrhea and skin rash commonly result from high levels of bacteria and contamination of the pipelines. An even more severe humanitarian concern is the lack of access to any water by some rural communities, which forces people to rely upon tankers in summer and scarce rainwater in winter.

In Gaza, the rapid increase in population has outgrown the ability to maintain capable sewage networks. Untreated sewage frequently flows into streets and playgrounds, while unpaved roads lack drainage, which results in sewage lakes following rain. This restricts movement by locals and creates breeding grounds for flies and mosquitoes.

"This is just one more example of why CMMB values its collaborations with ANERA so much. Your accountability is without end, despite the challenges that permeate your efforts."

—KATHY TEBBETT, CATHOLIC MEDICAL MISSION BOARD, NEW YORK

Thanks to loans from the International Fund for Agricultural Development which are distributed by ANERA, Akran and his five-year-old son can grow tomatoes and cucumbers in greenhouses. Akran cannot use his own plot of land due to its proximity to the barrier. *Photo: Marko Wramén*



The EWAS project seeks to address these challenges. During fiscal year 2007, ANERA overcame tenuous local politics to bring real solutions to communities in need. Our medical experts collected evidence of health-related problems from local doctors and analyzed water samples to determine where EWAS projects would have the greatest impact. In hilly areas, EWAS responded to frequent occurrences of flooding in towns and villages (which damages homes and businesses) by installing proper drainage pipes that route collected rainwater safely into nearby wadis and help recharge water aquifers.

One solution for communities lacking access to water is the construction of cisterns which collect rainwater. Following chlorination, the water is fit to drink. One individual who has benefited from this initiative is Zohair from the village of Majdal Bani Fadil, southeast of Nablus in the West Bank. Zohair, his wife and children constantly struggle against poverty. One of his biggest problems is ready access to clean, affordable water. Until now, he has had no direct access to running water. Purchasing water in small volumes is costlier than in larger amounts—and all Zohair has is a small plastic container. Additionally, he must walk long distances to a tanker and then wait in line for hours.

EWAS arranged for the excavation and installation of a water cistern for his family. “Life is easier now,” Zohair explains. “Thanks to ANERA, we have a regular supply of water, which saves time and money. We don’t have to worry anymore.” Under the EWAS project, ANERA eventually dug 30 cisterns in Majdal Bani Fadil. Construction is typically performed by local contractors to positively impact the local economy.

ANERA will continue working to bring lasting improvements to the water and sanitation needs of communities in need.

PROGRAM FOCUS

Communities believe in a better future when opportunities provide access to fulfilling livelihoods and support for individuals and families.

EWAS PROJECT ACCOMPLISHMENTS (WEST BANK/GAZA)

- Over 865,000 people have benefited from EWAS assistance.
- More than 18,500 households now enjoy access to clean water at a reasonable price.
- Approximately 8,000 households are connected to proper sewage networks.
- Two clinics that did not have water in the past now have proper sanitation facilities that allow health specialists to accomplish such basic tasks as washing their hands before they work.
- Four large communities now have proper rainwater drainage systems in place.

COMMUNITY AND ECONOMIC DEVELOPMENT PROJECT LIST (PARTIAL)

- | | |
|--|--|
| ■ Arab Women’s Union (West Bank) | ■ Inaash al-Usra (West Bank) |
| ■ Developing the Hospitality Industry’s Abilities-Fostering Economic Expansion Project (Lebanon) | ■ Israel/Palestine Center for Research and Information (West Bank) |
| ■ Emergency Water and Sanitation (Gaza, West Bank) | ■ Palestinian Infrastructure for Needed Employment (Gaza) |
| ■ Gaza Women’s Loan Fund (Gaza) | ■ Southern Agriculture and Business Recovery (Lebanon) |

Hope begins with Health

PROGRAM FOCUS

Good health is a critical foundation for any society. With the assistance of our individual and institutional supporters, ANERA provides medical and health aid, nutrition, education and other forms of care to develop a healthy population.

LEBANON POST-WAR RELIEF PROJECT ACCOMPLISHMENTS

- Over 17,000 hot meals were served in a 16-day period.
- 30,500 infant hygiene kits were distributed to mothers and children.
- More than \$5 million in medical supplies were donated to clinics and hospitals.
- 34 infrastructure projects were rehabilitated including retaining walls, bridges and irrigation pools.



A Lebanese mother and child receive medical treatment through a partnership between ANERA and AmeriCares, an international relief organization. *Photo: Hector Emmanuelli*

HEALTH CARE AND RELIEF PROJECT LIST (PARTIAL)

- | | |
|--|--|
| ■ Al-Ahli Hospital (Gaza) | ■ Medical In-Kind Program (Gaza, Jordan, Lebanon, West Bank) |
| ■ Al-Quds Medical School (Jerusalem) | ■ Milk for Preschoolers (Gaza) |
| ■ Bethlehem Arab Society (West Bank) | ■ Palestine Medical Relief Society (West Bank) |
| ■ Children's Cancer Center (Lebanon) | ■ Patient's Friend Society (West Bank) |
| ■ Dar al-Ajaza al-Islamiyya Hospital (Lebanon) | ■ Peace Center for the Blind (West Bank) |
| ■ Hanan: Mother-Child Health and Nutrition Project (Gaza, West Bank) | ■ Princess Basma Center for Disabled Children (Jerusalem) |
| ■ Health Care Society (Lebanon) | ■ Red Crescent Society (Gaza, West Bank) |
| ■ Institut of Rééducation Audio-Phonétique (Lebanon) | |

HEALTH CARE AND RELIEF PROFILE

Medical Relief in Lebanon

For nearly four decades, ANERA has relied on critical partnerships both in the United States and in the Middle East to bring health care and emergency medical relief to people in the West Bank, Gaza, Lebanon and Jordan. Impoverished and underserved communities benefited tremendously from improved health and medical care with generous in-kind donations of pharmaceuticals and medical supplies.

This was especially true during the 34-day war in South Lebanon. In the summer of 2006, over 1,000 people died, 4,000 were injured and over 1 million temporarily displaced during the fighting. In response, ANERA received and distributed medicines and supplies from AmeriCares and the Catholic Medical Mission Board. ANERA has worked with both for many years.

While funding from private donors supports ANERA's programs, we also receive grants from governmental agencies such as the U.S. Agency for International Development and non-governmental organizations to finance logistics, transportation, product acquisition and distribution costs. During the war in Lebanon, ANERA received a \$500,000 grant from Mercy Corps, which supplemented private contributions and enabled ANERA to deliver hot meals and personal hygiene supplies to thousands of displaced persons.

Finally, we rely on our project partners who maintain a strong presence in the regions where we work to distribute medical aid. In Lebanon, we rely on the Health Care Society and YMCA-Lebanon to distribute the aid. The YMCA's Medical Assistance Program includes hundreds of clinics and hospitals throughout the country. The program began operations during Lebanon's 1975-1990 civil war and continued through the ensuing years, assuring that the distribution of ANERA aid last year was effective and comprehensive. The Health Care Society concentrates its efforts on Palestinian camps and provided ANERA with the most direct access to refugees in the south most affected by the humanitarian crisis. We also worked with long-time partner IRAP (Institut de Rééducation Audio-Phonétique) in the Metn region to distribute thousands of infant hygiene kits to children under the age of three.

Although the devastating effects of the war in South Lebanon remain to this day, ANERA was able to maximize its aid efforts in the region thanks to its strong relationships with non-governmental organizations, donors and local partners. In fact, the distribution of hygiene kits evolved into a sustainable program, the Creative Health Campaign, which offers ongoing education, and health and nutritional training to women and children in Lebanon. The project provided support to internally displaced Palestinians forced to flee the fighting in the Nahr al-Bared camp in the summer of 2007.

Trainees at the Al-Kafaât Catering School prepared approximately 1,500 hot meals a day to help Lebanese refugees during a month of fighting between Lebanon and Israel in 2006. ANERA distributed the food to those in need. Photo: Christina Westbrooks



Nurse Hamsa checks a patient's blood pressure at the municipality clinic in Beit Awwa, thanks to equipment provided through ANERA's Hanan project. Photo: Marko Wramén

“Your contributions enable us to feed, teach and care for our children...”

—AFAF IDRISI, PALESTINE
WOMEN'S UNION (GAZA
PRESCHOOLS)

A young woman receives an education at the Holy Land Institute for the Deaf in Salt, Jordan. The Institute is a leader in disability education and serves 150 deaf students. *Photo: Hanan Sha'sha'a Khayyat*



Opening Doors to New Opportunities

EDUCATION PROGRAM PROFILE

Preschool Teacher Training

ANERA continued to fill a significant gap in childhood education in Gaza during fiscal year 2007 with its successful preschool teacher-training project. Many preschools rely on untrained volunteer teachers and facilities. ANERA's preschool teacher training provided 150 hours of instruction to 80 preschool teachers through the Canaan Institute of New Pedagogy, a non-governmental organization with resource and training centers, professional staff and an excellent reputation for working with other organizations in educational development.

A study commissioned and funded by ANERA, and conducted by Gazan academicians found that school children typically are not exposed to sufficient active learning processes or developmental play. Rote learning among young minds can lead to behavioral and stress-related concerns. Educational processes in the past have not centered on students, and failed to inspire them to continue learning. Preschool training addresses this challenge.

Many women also have undeveloped talents and capabilities, and the desire to make a lasting difference in their communities. ANERA's training provides them with an opportunity. These women have been seeking jobs to supplement family incomes in an increasingly challenging economy. Most have no college degrees in education or other formal training, but the rigorous instruction they received from the Canaan Institute supplements their knowledge and greatly impacts their personal lives and their ability to improve the educational environment for children. Instruction centers on child development, organizational skills, active learning techniques, communications, child rights, human relations, and parent and community involvement.

This training expands upon a pilot project initiated by ANERA. An evaluation found that the training was successful, that teachers applied their knowledge to

EDUCATION PROJECT LIST (PARTIAL)

- Al-Amal School (Gaza)
- Al-Quds Medical School (West Bank)
- Arab Blind Association (West Bank)
- Arab Resource Center for Population Resources (Lebanon)
- Bethlehem University (Bethlehem)
- Birzeit University—IT Center (West Bank)
- Burj al-Laq Laq Social Center (Jerusalem)
- Child Development Center (Gaza)
- Dar al-Kalimah (West Bank)
- The Edward Said National Conservatory of Music (West Bank)
- Galilee Society (Israel)
- Holy Family Children's Home (West Bank)
- Islamic University (Gaza)
- IT Center—Palestine Polytechnic University (West Bank)
- Lebanon Partnership (Lebanon)
- Rene Moawad Foundation (Lebanon)
- Service De l'enfant Au Foyer (Lebanon)
- St. Vincent de Paul Creche (West Bank)
- Workshop for the Blind (West Bank)

“ANERA’s help enabled our children to keep up their education, while providing a modest income to the tutors.”

—ITAF ABU BAKER, PRESIDENT, DAR EL-YATEEM HOME, TULKAREM

preschool learning and, finally, children responded to the new techniques. ANERA decided, therefore, to develop its current two-year preschool teacher-training project with an increasing number of teachers to work among the 100 preschools that also participate in ANERA’s Milk for Preschoolers project. Training has four components:

- improving preschool teachers’ qualifications and enhancing child-centered learning;
- mobilizing community and parent involvement in early childhood education;
- applying active learning through drama as a teaching technique;
- helping teachers work with children with behavioral and stress-related problems.

Lama Sawaff, 33, a teacher at the Morouj School is a project success story. She received a donation of toys from the Latter-day Saint Charities, supplied by ANERA, to assist her preschoolers in active learning. In one game, her students throw a basketball at a hoop and accurately count forward for each basket. The challenge for the students is that they must also count backward during a miss. In another, more abstract game meant to develop stronger motor skills, a toy made of a different material—wood, plastic or metal—is placed in a cloth bag. The child must grasp the bag and try to determine, based on touch alone, what is inside.

Lama is one among many women who has benefited from preschool teacher training. The number of preschoolers who benefit is much greater. Palestinians place a premium on education and, thanks to ANERA’s support for this training project, they can feel satisfied that their children can engage in active techniques that expand their learning capabilities.

PROGRAM FOCUS

Education opens doors to new opportunities. By supporting programs throughout the Middle East from preschool to high school, and including adult education, ANERA helps ensure that students develop critical knowledge to understand their lives and environment and seek a path toward a better future.

PROJECT ACCOMPLISHMENTS (GAZA PRESCHOOLS)

- 80 teachers participated in a 150-hour training program.
- Over 600 parents participated in the Parent Involvement and Community Development workshops and requested additional learning opportunities.
- 15 teachers attended workshops to address discipline issues and special behavioral problems in the classroom.



Israa, 5 years old, in class. She studies at Aftaluna Society for Deaf Children in Gaza.
Photo: ANERA/Gaza staff

Educating Children in Need

Not every child in the Middle East receives what many of us take for granted: a fulfilling education. Orphans, those in need of physical and rehabilitative support, and others raised in impoverished households face tremendous challenges when it comes to something as simple as learning in a safe and nurturing classroom environment. Since 1979, contributors to ANERA's Scholarship Program have given these children a chance. And helping is not expensive.

For only \$175 a year or \$15 a month, anyone who wants to bring lasting positive change to a child will gain the satisfaction of knowing that their investment results in something of great value. In fiscal year 2007, over 200 children, ages 4-17 years, benefited from ANERA's Scholarship Program.

To ensure that the children who receive scholarships are educated in

a healthy setting, ANERA maintains strict standards when it chooses partner schools. ANERA focuses on seven schools that demonstrate high standards in education and rehabilitation services among children that are often without parents and usually without stable funds. Each school has a solid record as a registered institution with a governing board, and a proven history of financial accountability.

Donor sponsors participate by selecting a child in a particular region—Gaza, the West Bank, Lebanon or Jordan—or a specific participating school. Every donor receives a photograph and biography of the sponsored child, information about the school the child attends and regular updates throughout the year. Donations help defray not only a student's tuition, but also books and school supplies, teachers' salaries, classrooms, computer links,

libraries and playgrounds. Occasionally, donations can defray the cost of room and board, basic medical supplies or therapeutic care. In fiscal year 2007, over \$100,000 was devoted to educating this special group of children.

The following schools participate in ANERA's Scholarship Program.

- Al-Kafaát (Abilities) Rehabilitation Foundation, Lebanon
- Aftaluna Society for Deaf Children, Gaza
- Dar El-Tifl (House of Children), Jerusalem
- Dar El-Yateem (House of Orphans), West Bank
- Palestine Women's Union Kindergarten, Gaza
- Rawdat El-Zuhur (Garden of Flowers), Jerusalem
- The Holy Land Institute for the Deaf, Jordan

A young girl receives a computer education thanks to ANERA's Scholarship Program at Rawdat El-Zuhur in East Jerusalem. Photo: Marko Wramén



A Letter from the Treasurer

Dear ANERA supporters,

I am especially pleased to notify you that, once again, your kind donations have been invested to maximum advantage by assisting countless villages and people in desperate conditions. Moreover, those monies have allowed us to leverage other funding with various NGO partners and professional funders.

As a result, ANERA received the first-ever award by the Canadian government's International Development Agency in the amount of \$1.3 million, which was a solid affirmation of ANERA's professionalism.

This type of revenue generation permitted ANERA to expand operations in the West Bank, Gaza and Lebanon. Another crucial ingredient in that success is this fiscal year's remarkable growth of gifts-in-kind (donated medicines) from \$20 million to \$43 million. Highly supportive partners like AmeriCares and the Catholic Medical Mission Board

have multiplied their support. This confidence thrusts ANERA's program budget to a new record of \$60 million.

With this rapid growth in revenue, we have expanded our stewardship with actions such as the roll-out of an integrated accounting system which provides volumes of information for management decisions. The selection of PriceWaterhouseCoopers as our auditor in Jerusalem represents another step we have taken to insure that your gifts are well invested in the Middle East.

In recognition of our outstanding fiscal responsibility, Charity Navigator, an overseer of nonprofit organizations, awarded ANERA its top rating of four stars for the fifth consecutive year. This distinction is earned by only three percent of all rated charities.

In an effort to insure our partners and beneficiaries are reputable, we conduct a thorough vetting process through the Department of Treasury's Office of Foreign Assets Control and U.S. Agency of

International Development clearinghouses, several times per year. We recently demonstrated our adherence to government regulations through an A-133 compliance audit of our projects, conducted by USAID, which passed without comment.

To maintain this tradition of full transparency, we submit herein highlights of our audited financials. Should you desire a detailed copy of the audit report by Lane & Company, please download an electronic version from our website. Upon request, we will mail you a hard copy. As a fully compliant and registered 501(c)(3) agency, your contributions to ANERA are tax-deductible.

Sincerely,



Jane W. Schweiker
Treasurer

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 (ANERA) as of May 31, 2007 and 2006 and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of ANERA's management. Our responsibility is to express an opinion on these financial statements based on our audits. We did not audit the financial statements of ANERA's Jerusalem, Beirut and Amman offices, which reflect total assets of \$1,781,640 and \$1,330,792 as of May 31, 2007 and 2006, respectively, and total expenses of \$12,994,316 and \$6,794,080 for the years then ended. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for ANERA's Jerusalem, Lebanon, and Jordan

offices, is based solely on the reports of the other auditors.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 audits and the reports of the other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audits and the reports 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, 2007 and 2006, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the financial statements of ANERA as a whole. The accompanying Statement of Functional Expenses and Statement of Expenditures for the International Fund for Agricultural Development are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.



Washington, D.C., USA
July 30, 2007

Statement of Financial Position

May 31, 2007 and 2006

	2007	2006
Assets		
Current Assets		
Cash and cash equivalents	\$5,054,618	\$4,838,487
Grants receivable	1,682,275	1,609,823
Accounts receivable	59,803	20,956
Prepaid expenses and other assets	76,561	148,118
Total Current Assets	6,873,257	6,617,384
Furniture and equipment, net	44,166	15,479
Total Assets	\$6,917,423	\$6,632,863
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued expenses	\$96,902	\$422,964
Accrued benefits	739,142	609,862
Deferred revenue	—	27,272
Grant commitments	204,750	334,700
Total Current Liabilities	1,040,794	1,394,798
Net Assets		
Unrestricted		
Undesignated	1,021,537	1,311,194
Board Designated		
Endowment	510,453	485,917
Total Unrestricted Net Assets	1,531,990	1,797,111
Temporarily Restricted	4,344,639	3,440,954
Total Net Assets	5,876,629	5,238,065
Total Liabilities and Net Assets	\$6,917,423	\$6,632,863

Statement of Activities

For the Years Ended May 31, 2007 and 2006

	2007	2006
Change in unrestricted net assets		
Revenue		
Donor contributions and other grants	\$2,035,614	\$2,138,168
In-kind contributions	43,017,508	20,073,015
Interest	49,106	41,456
Total	45,102,228	22,252,639
Net assets released from restrictions		
Satisfaction of program restrictions	15,546,537	9,106,935
Total unrestricted revenue	60,648,765	31,359,574
Expenses		
Program Services		
Community and economic development	9,537,191	2,556,197
Education	2,973,179	4,564,740
Health services	46,296,000	22,504,566
Public education	53,084	69,849
Total Program Services	58,859,454	29,695,352
Supporting Services		
Fund-raising	320,019	283,513
Management and general	1,734,413	1,212,700
Total Supporting Services	2,054,432	1,496,213
Total Expenses	60,913,886	31,191,565
Change in unrestricted net assets	(265,121)	168,009
Change in temporarily restricted net assets		
United States Government grants	11,771,456	4,682,098
Private sector grants and contributions	3,973,407	3,175,299
United Nations grants	360,544	570,405
Canadian Government grant	344,815	—
Net assets released from restrictions	(15,546,537)	(9,106,935)
Change in temporarily restricted net assets	903,685	(679,133)
Change in net assets	638,564	(511,124)
Net assets, beginning of year	5,238,065	5,749,189
Net assets, end of year	\$5,876,629	\$5,238,065



A child receives medical treatment at the Beddawi refugee camp in Lebanon after fleeing fighting at the Nahr al-Bared camp in the north.
Photo: Jonathan Smith

ANERA's complete 2007 audit and IRS form 990 are available on our web site at www.anera.org.



ANERA partners with U.S. government agencies to support the economic livelihoods of people in the Middle East. *Photo: Marko Wramén*

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ANERA President Bill Corcoran tours the construction site of the Najjad Zeenni IT Center of Excellence at Birzeit University. *Photo: Marko Wramén*

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Photo: ANERA/Gaza staff

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- An Alternative Gifts International-approved organization
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A Lebanese boy carries supplies contributed by ANERA to assist relief efforts. *Photo: Tsovig Ramian*



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