

*Almarsad - Arab Human Rights Center  
in Golan Heights*

*Annual Accounts for Year 2009*

**2009**

# **Almarsad-Arab Human Rights Center in Golan Heights**

**2009**

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**Nazeh Ziadat C.P.A. (Isr.) - Afula - tel 04-652871**

**AUDITORS' REPORT TO THE SHAREHOLDERS OF**  
**Almarsad-Arab human Rights Center in Golan**

We have audited the accompanying balance sheets of Almarsad- Arab Human Rights Center in Golan villages ("the company") as of December 31'2009and 2008and the related statement of income for each of the years ended on those dates. These financial statements are the responsibility of the company's board of directors and management .  
our responsibility is to express an opinion on these financial statement based on our audits.

We conducted our audits in accordance with generally accepted auditing standards those prescribed by the auditor's regulations (auditor's mode of performance)-1973 .those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material misstatement .an audit includes examining on a test basis , evidence supporting the amounts and disclosures in the financial statement an audit also includes assessing the accounting principles used and significant estimates made by the board of directors and management ,as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

.In our opinion ,the financial statement referred to above present fairly , in all material respects , the financial position of the company as of December 31,2009and 2008,and the results of its operations, for each of the years ended on those dates ,in conformity with generally accepted accounting principles –this on the basis of nominal values.

The financial statements referred to above are prepared in nominal values . Information as to the effect of the Israeli currency on the financial statements ,in accordance with pronouncements of the institute of certified public accountants in Israel .

July 2010

ZIADAT NAZEH

C.P.A







## Almarsad-Arab Human Rights Center in Golan Heights

### Balance Sheet for 31.12.2009

(in new Israeli Shekel )

	<u>Notes</u>		2009	2008
<b><u>Assets</u></b>				
<b>Current Assets</b>				
Cash on hand and on Bank	3		4,071	42,701
in advance expenses				
<b>Total</b>			<b>4,071</b>	<b>42,701</b>
<b>Fixed Assets</b>				
Cost less accumulated depreciation	4		33,405	40,228
<b>Total Assets</b>			<b>37,476</b>	<b>82,929</b>
<b><u>liabilities and Net Assets</u></b>				
<b>Current Liabilities</b>				
Bank overdraft			13949	
Accounts Payable			2022	682
Creditors and credit balance	6		23809	58,870
<b>total</b>			<b>39780</b>	<b>59,552</b>
<b><u>Net Assets</u></b>				
Used for unrestricted assets				
Used for Activities			-35710	-16,851
Used for fixed Assets			33405	40,228
<b>Total Net Assets</b>			<b>-2305</b>	<b>23,377</b>
<b>Total Liabilities and Net Assets</b>			<b>37476</b>	<b>82,929</b>
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Almarsad-Arab Human Rights Center in Golan Heights

Statement of Benefits and Costs 2009

(in new Israeli Shekel)

	<u>List</u>		2009		2008
<b><u>Turnover Activities:</u></b>					
Donations			260892		253,588
Cost of Activities			176825		247,473
Net income from activities			<b>83967</b>		<b>6,115</b>
Administration and General Expenses	A		109649		79,175
Net Income/Expenses before Financing			<b>-25682</b>		<b>-73,061</b>
Net Financing					
Net income after Financing					
Capital loss					
<b>Net Income</b>			<b>-25682</b>		<b>-73,061</b>
					=====

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## Report on Changes in Net assets for year ended 31.12.2009

in NIS

### Unrestricted Assets

	Used for Activities	Used for Fixed Assets	<u>Total</u>

<b>Beginning balance 01.01.2008</b>	<b>83,310</b>	<b>13,128</b>	<b>96,438</b>
Increment During the year			
Net Income	(73,061)		(73,061)
Purchase of Fixed Assets	(32,922)	-	
<b>Deficiency During the Year:</b>			
Transfer of Unrestricted sum for Fixed assets			-
depreciation	5,822	(5,822)	-

<b>Beginning balance 01.01.2009</b>	<b>(16,851)</b>	<b>40,228</b>	<b>23,377</b>
Increment During the year			
Net Income Year 2009	-25,682		-25,682
Purchase of Fixed Assets	-1,900	1,900	
<b>Deficiency During the Year:</b>			
Depreciation	8,723	-8,723	
Transfer of Unrestricted Sums for Fixed Assets			
<b>Ending Balance 31.12.2009</b>	<b>-35,710</b>	<b>33,405</b>	<b>-2,305</b>

**Almarsad-Arab Human Rights Center in Golan Heights**  
**List on Activities**

in NIS

			<b>2009</b>	<b>2008</b>	
<b>List A : Administration &amp; general Expenses</b>					
	<b>Office Rent</b>		30790	18,087	
	<b>stationary</b>		34265	5,693	
	refreshment		0	3,840	
	Tel. & post		6915	8,352	
	internet		1440	10,819	
	transportation		2750		
	depreciation		8723	5,822	
	Bank commission		3458	8,785	
	professional services		8000	9,775	
	maintenance		9530	6,884	
	<i>fees</i>		1180	1,118	
	publishing		2600		
	<i>Total</i>		<b>109,649</b>	<b>79,175</b>	

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## **Explanatory Notes**

### **Note- 1**            **General**

The nonprofit association was registered in 27 June 2004. It started activities in January 2005. Its goals to document the human rights situation of the Syrian Arab Citizens in the Golan Heights in accordance with the International laws, researching and reporting the situation of human rights people in the Golan and juridical assistance and rise of awareness to human rights among the people.

### **Note-2**    **Basic principles of the accounting policy**

The basic principles which were accomplished to perform the financial statements are:

#### **A) Historical cost:**

The financial statements were performed on the agreed basic of nominal historical cost, regarding the buying changes effect of the Israeli currency on the financial statements. The financial statements are done according to the manifesto No. 69 of the Israeli auditors' chamber.

#### **B) accounting standard No 5 :**

The financial accounts are performed according to accounting standard No 5 of the Israeli Chamber of accounting Standards.

**Note -3 :**

Cash on Bank represents the balance of account in the bank -MajdalShams branch

**Note 4 - Fixed Assets**

01.01.2009	Equipments&computers	maintenance	total
cost	39992	11150	51142
addition	1900		1900
<b>total cost</b>	<b>41892</b>	<b>11,150</b>	<b>53042</b>
<b>accumulative depreciation:</b>			
depreciation 01.01.2009	10282	632	10914
depreciation provision	7608	1115	8723
<b>TOTAL</b>	<b>17890</b>	<b>1747</b>	<b>19637</b>
remainrd for depreciation	<b>24002</b>	<b>9403</b>	<b>33405</b>

**Note 5 : All income were from donations**

<b>Note 6 - Creditors</b>	<b>31.12.2009</b>	<b>31.12.2008</b>
Suppliers	12263	25088
expenses to pay		
employees	18,429	
Institutions	11546	15353
<b>TOTAL</b>	<b>23809</b>	<b>58870</b>

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