

**Al-marsad**  
**Arab Human Rights Centre in Golan Heights.**

**Financial Statements**

**As at December 31, 2013**

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*Hamada Ibraheem c.p.a (Isr.)*

**Report of the Independent Auditors to the members of  
Al-marsad Arab Human Rights Centre in Golan Heights.**

**Introduction**

We have audited the accompanying financial information of Al-marsad Arab Human Rights Centre in Golan Heights. (hereinafter – “the NGO”), which includes the condensed balance sheet as at december 31, 2013 and 2012, Statements of Income and Expenses and the condensed statements of Receipts and Payments, of the two years then ended.

**Responsibility**

The Management of the NGO are responsible for preparation and presentation of the financial information for this period in accordance with relevant Generally Accepted Accounting of Standarts, “International Financial Reporting Standarts” Our responsibility is to express a conclusion on the financial information for this period based on our audit.

**Scope of the audit**

We conducted our audits in accordance with International standards on auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall consolidated financial statement presentation.

**Conclusion**

Based on our audit conducted as above, we believe that the above-mentioned financial information is prepared, in all material respects, in accordance with relevant Generally Accepted Accounting of the International Accounting Standards, as at december 31, 2013 and 2012 and for the period then ended.

Sincerely,

**Hamada Ibraheem**  
**Certified Public Accountant (Isr.)**  
**HHS Auditing Firm**

9.3.14, 2014

חמאדה אברההים ושות' - רואי חשבון