

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

**Financial Statements**

**As at December 31, 2021**

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**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, 2021 and december 31, 2020, Statements of Income and Expenses and the condensed statements of Receipts and Payments, of the two period 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.

**Emphasis of Matter-Basis of accounting and restriction on distribution and use**

We draw attention to Note (1-E) to the financial statement, which describes the basis of accounting. The statements of receipts and payments are prepared to provide information to the Donors. As a result, the financial statement may not be suitable for another purpose.


**Conclusion**

Based on our audit conducted as above, except our drawing attention in the previous chapter, 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, 2021 and december 31, 2020 and for the period then ended.

**Other matters**

The audit procedures per article 2 of the Auditing Contracts signed on January 8, 2019 have been performed and no reportable findings were noted. Based on the testing performed, the receipts and payments correctly relate to the projects in all its parts and the projects contracts has been complied with.

Sincerely,  
Hamada Ibraheem  
Certified Public Accountant (Isr)  
December 6, 2022



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

**Balance Sheets**  
(In New Israeli Shekels)

		<u>December 31</u> <u>2021</u>	<u>December 31</u> <u>2020</u>
	<u>Note</u>	<u>(Audited)</u>	<u>(Audited)</u>
<u><b>Current Assets</b></u>			
Short-term investments		84,338	254,380
Revenues & accounts receivable		-	10,155
		-----	-----
		<b>84,338</b>	<b>264,535</b>
 <u><b>Property, Plant And Equipment</b></u>	 2	 9,020	 17,307
		-----	-----
		<b>93,358</b>	<b>281,842</b>
 Accounts payable and accrued liabilities	 3	 77,804	 33,988
 <u><b>Net Assets</b></u>	 4	 <b>15,554</b>	 <b>247,854</b>
		-----	-----
		<b>93,358</b>	<b>281,842</b>

6/12/22

Date

0281 97 67-1  
Omar S. Dias

052675147

Al-Marsad



The accompanying statements of project no.312-900-1020-ZG  
are an integral part of the financial statements.

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

**Statements of Income and Expenses**  
**(In New Israeli Shekels)**

		<b>For the Year Ended december 31 2021</b>	<b>For the Year Ended december 31 2020</b>
	<b>Note</b>	<b>(Audited)</b>	<b>(Audited)</b>
<b><u>Income</u></b>			
Contributions	5	1,172,618	828,697
Cost of Activities	6	<u>838,007</u>	<u>659,097</u>
Net Income from Activities		334,611	169,600
Administrative Expenses	7	<u>388,011</u>	<u>108,480</u>
<b>Income before financial expenses</b>		(53,400)	61,120
financial expenses, net	8	<u>13,012</u>	<u>4,027</u>
Net income		(66,412)	57,093
<b>(Deficit) / Surplus for the period</b>		<b><u>(66,412)</u></b>	<b><u>57,093</u></b>

Date

0281 9767-1  
 محمد عويش

02675147  
 ليلى المرص



The accompanying statements of project no.312-900-1020-ZG  
 are an integral part of the financial statements.



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

**Notes to the Financial Statements**  
**Ended At December 31, 2021**

**Note 1**      **General**

- A. Al Marsad Arab Human Rights Centre in Golan is an non-govermental organization registered with the Israeli Ministry of justice.  
The authorized persons representing Al Marsad are the chirman of the board of trustees and acting director (Dr. Nizar Ayoub) and the board members (Mograbi Madaa) and (Awidat Madad).
- B. These financial statements were prepared in a condensed format as at December 31, 2021 and December 31, 2020 and for the period ended on that date (hereinafter – “the Annual Report”). These report should be read in the context of the Cooperative’s audited annual financial statements as at December 31, 2021 and December 31, 2020 and for the period then ended along the accompanying notes.
- C. The Financial Statements are prepared in accordance with generally accepted accounting principles for preparation of financial statements as provided in Accounting Standard 34 of the Israeli Accounting Standards Board and (Ias 1) "International Accounting Standard 1- Presentation of Financial Statements".
- D. The significant accounting policies and calculation methods applied in preparation of the Interim Financial Statements are consistent with those applied in preparation of the annual financial statements.
- E. The Statements of receipts and payments are prepared to provide information to the Donors in accordance with the contracts that concluded between the donors and Al-Marsad. As a result, the financial statement may not be suitable for another purpose.

**The accompanying statements of project no.312-900-1020-ZG  
are an integral part of the financial statements.**

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

**Note 2**      **Property, Plant And Equipment**

	<b><u>NIS</u></b>
Division of the hall and main door	15,000
Projector system and screen	5,630
Furniture	17,537
Meeting table and chairs	22,040
Carpeting, Curtains and Conditioners	15,600
Computer	12,053
Software	6,708
Depreciation	<u>(85,548)</u>
	<b>9,020</b>

**Note 3**      **Accounts payable and accrued liabilities**

	As of December 31	
	2021	2020
Suppliers And Service Providers	57,748	-
Employees	(19)	40
Expenses Payable	15,453	12,224
Tax Authorities	<u>4,622</u>	<u>21,724</u>
	77,804	33,988

**Note 4**      **Temporarily restricted net assets**

	As of December 31	
	2021	2020
Zentralstelle (Misereor)	<u>15,554</u>	<u>247,854</u>
	15,554	247,854

**The accompanying statements of project no.312-900-1020-ZG  
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**Al-marsad**  
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		For the year ended December 31	
		2021	2020
<b><u>Note 5</u></b>	<b><u>Contributions</u></b>		
	Zentralstelle (Misereor)	1,001,057	541,945
	Civicus	48,421	-
	European Endowment For Democracy	-	150,302
	EMHRF (Third partie)	-	20,114
	Broederlijk Delen (Third partie)	23,551	-
	British Shalom- Salaam Trust (third paty)	75,136	75,040
	World Federation for Human Rights	-	22,877
	Local contributions	7,285	3,450
	British School of Economics	<u>17,168</u>	<u>14,970</u>
		1,172,618	828,698

		For the year ended December 31	
		2021	2020
<b><u>Note 6</u></b>	<b><u>Cost of Activities</u></b>		
	Salaries	838,007	659,225
	Court fees & legal expenses	<u>-</u>	<u>-</u>
		838,007	659,225

**The accompanying statements of project no.312-900-1020-ZG  
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**Al-marsad**  
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For the year ended  
December 31

**Note 7**

**Administrative Expenses**

	<u>2021</u>	<u>2020</u>
Computer & software	8,500	3,500
Filing fees, Law library	10,464	7,913
Filing fees, law library (electronic law data)	-	634
Rent & hall rent	60,000	45,000
Electricity / Water	5,159	8,769
Communications costs and hospitality	5,647	2,939
Travel Costs	4,030	576
Stationery and Supplies	5,107	619
Publications and reports	2,892	-
Maintenance / Repair building and equipment	1,312	-
Maintenance and Repair	3,202	620
Insurance office building	1,078	1,079
Development of grass-roots groups	7,010	-
Festival Expenses	122,214	-
Office equipment	7,000	7,020
Hospitality	4,500	4,270
External Auditing	131,614	16,646
Depreciation	8,291	8,902
Other expenses	(9)	(7)
	=====	=====
	388,011	108,480

For the year ended  
December 31

**Note 8**

**Financial expenses, net**

	<u>2021</u>	<u>2020</u>
Bank charges	<u>13,012</u>	<u>4,027.</u>
	13,012	4,027

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