

Al-Marsad
Arab Human Rights Centre in Golan Heights (A.R.)
Financial Statements
As at December 31st, 2022

25/5/23
Date

To:
Al-Marsad Arab Human Rights Centre in Golan Heights (A.R.)
Golan Heights

Dear Sirs,

I have audited the Financial Statements of Al-Marsad Arab Human Rights Centre in Golan Heights (A.R.), for the year ended on December 31st, 2022, and I submit hereunder your Financial Statements and Auditors' Report as follows:

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Sincerely Yours,


Singer Daniel
Certified Public Accountant (Isr.)

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Report of Independent Auditors

To the Members of

Al-Marsad Arab Human Rights Centre in Golan Heights (A.R.)

I have audited the accompanying report on the financial position of Al-Marsad Arab Human Rights Centre in Golan Heights (A.R.), (hereafter – the "Amutah") as of December 31st, 2022, the statements of activities reports, and the statements of changes in net assets for the year ended then ended. These financial statements are the responsibility of the committee and management of the Amutah. My responsibility is to express an opinion on these financial statements based on my audit.

Previous year's reports were audited by another accountant.

I conducted our audit in accordance with generally accepted auditing standards, including those prescribed by the Auditors' Regulations (Auditor's Mode of Performance) – 1973. These standards require that I plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the committee and management of the Amutah, as well as evaluating the overall presentation of the financial statements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the above financial statements present fairly in conformity with generally accepted accounting principles for non-profit organization in all material respects, the financial position of the Amutah as of December 31st, 2022, the results of its activities, and the changes in net assets for the year then ended, in accordance with generally accepted auditing standards (Israeli GAAP).

Sincerely Yours,

Singer Daniel
Certified Public Accountant (Isr.)

Tel Aviv, Israel

Date: 25/5/23

Al-Marsad Arab Human Rights Centre in Golan Heights (A.R.)

Report on the financial position

		<u>December 31</u>	
	<u>Note</u>	<u>2022</u> <u>NIS</u>	<u>2021</u> <u>NIS</u>
<u>Assets</u>			
<u>Current assets</u>			
Cash on hand and cash equivalent		89,369	84,338
Sundry debtors		<u>32,000</u>	-
		<u>121,369</u>	<u>84,338</u>
<u>Fixed assets</u>	(3)	<u>950</u>	<u>9,020</u>
		<u>122,319</u>	<u>93,358</u>
<u>Liabilities</u>			
Checks payable		--	15,453
Suppliers and service providers		50,000	57,748
Sundry Creditors		<u>26,116</u>	<u>4,603</u>
		<u>76,116</u>	<u>77,804</u>
<u>Net assets</u>			
Net Assets for which there is no restriction for usage in activities		46,203	15,554
Net Assets for which there is restriction		--	--
		<u>46,203</u>	<u>15,554</u>
		<u>122,319</u>	<u>93,358</u>

The attached notes are an integral part of the financial statements

25.05.2023
Date

25.5.23
General manager

25/5/23
Committee member

25.5.23
Committee member

Al-Marsad Arab Human Rights Centre in Golan Heights (A.R.)
Statement of activities for the year
ended on December 31st, 2022

		<u>December 31</u>	
		<u>2022</u>	<u>2021</u>
		<u>NIS</u>	<u>NIS</u>
	<u>Notes</u>		
Activities turnover	(4)	1,247,435	1,172,618
Cost of activities	(5)	<u>1,112,328</u>	<u>1,094,404</u> *
Net income from activities		135,107	78,214
Administrative & general expenses	(6)	<u>98,629</u>	<u>131,614</u> *
Net income (expenses) before financing expenditures		36,478	(53,400)
Net financing income (expenses)		<u>(5,829)</u>	<u>(13,012)</u>
Net income (expenses) for the year		<u>30,649</u>	<u>(66,412)</u>

The attached notes are an integral part of the financial statements

* Reclassified

Al-Marsad Arab Human Rights Centre in Golan Heights (A.R.)

Statement of changes in assets, net

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>NIS</u>	<u>NIS</u>	<u>NIS</u>
Balance on December 31, 2020	81,966	165,890	247,856
Donations	--	835,167	835,167
Net income(costs) for the year	(66,412)	--	(66,412)
Detractions during the year- released from restriction	<u>--</u>	<u>(1,001,057)</u>	<u>(1,001,057)</u>
Balance on December 31, 2021	15,554	--	15,554
Donations	--	1,159,964	1,159,964
Net income (costs) for the year	30,649	--	30,649
Detractions during the year- released from restriction	<u>--</u>	<u>(1,159,964)</u>	<u>(1,159,964)</u>
Balance on December 31, 2022	<u>46,203</u>	<u>--</u>	<u>46,203</u>

Al-Marsad Arab Human Rights Centre in Golan Heights (A.R.)

Notes to the Financial Statements

as at December 31, 2022

Note 1 – General

(a) Al-Marsad Arab Human Rights Centre in Golan Heights (A.R), is a non-for profit organization, was registered with Amutot Registrar on June 27th, 2004, according to the Law of Associations, under number 580424687.

(b) The organization's main goals are:

Document the human rights situation of the Syrian Arabs in the Golan Heights under international law, and reporting on the human rights situation in the Golan, legal aid, and raising human rights awareness research among the local community.

(c) The association was granted by the Income Tax Commission, approval for the management of ledgers and records, according to the Law on Transactions of Public Entities, (Enforcement of Account Management and Payment of Tax Debts), 1976, as well as approval for exemption from the obligation to withhold tax from interest, dividends and receipts for - "Services and Assets".

The certificates are valid until March 31st, 2024

Note 2 – accounting policy

The financial Statements are prepared on accrual basis.

The financial statements do not include a report on cash flows, since the report does not add meaningful information to the information found in the other parts of the financial statements.

Note 3 – Fixed assets

(a) Accounting policy

The association registers its assets, liabilities and income on accrual basis.. The depreciation is calculated by the equal depreciation method at annual rates considered sufficient for the depreciation of the assets throughout their estimated period of use.

(b) Cost <u>NIS</u>	Office equipment <u>NIS</u>	Leasehold improvements <u>NIS</u>	Total <u>NIS</u>
January 1 st , 2022	62,682	102,008	164,690
purchases in the accounting year	<u>--</u>	<u>--</u>	<u>--</u>
Cost as of 31/12/22	<u>62,682</u>	<u>102,008</u>	<u>164,690</u>
<u>Accumulated depreciation</u>			
January 1 st , 2022	61,595	94,079	155,674
Depreciation this year	<u>137</u>	<u>7,929</u>	<u>8,066</u>
Accumulated depreciation as of 31/12/22	<u>61,732</u>	<u>102,008</u>	<u>163,740</u>
Reduced cost 31/12/22	<u>950</u>	<u>--</u>	<u>950</u>
Reduced cost 31/12/21	<u>1,089</u>	<u>7,931</u>	<u>9,020</u>

Note 4 – Turnover of activities

	<u>As of December 31st,</u>	
	<u>2022</u>	<u>2021</u>
	<u>NIS</u>	<u>NIS</u>
Donations from abroad	--	164,276
Donations from Israel	87,471	7,285
Sums released from net assets for which there is a restriction for activities	<u>1,159,964</u>	<u>1,001,057</u>
	<u>1,247,435</u>	<u>1,172,618</u>

Note 5 – Cost of activities

Salaries and accompanying costs	884,525	838,007
Office rental & office maintenance	68,290	79,903
cultural activities	120,219	122,214
Research	--	7,010
Office equipment	14,217	29,302
Communication	12,763	5,647
Travel	4,246	4,030
Depreciation	<u>8,068</u>	<u>8,291</u>
	<u>1,112,328</u>	<u>1,094,404</u> *

Note 6 – Management and general expenses

Professional fee	<u>98,629</u>	<u>131,614</u> *
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* Reclassified