Al-Marsad

Arab Human Rights Centre in Golan Heights

Financial Statements

As at December 31st, 2024

23/7/25
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, 2024 and I submit hereunder your Financial Statements and Auditors' Report as follows:

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, 2024 and 2023, 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.

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, 2024 and 2023, 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: 23/7/25

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

Report on the financial position

	Note	December 31 2024 NIS	2023 NIS
Assets			
Current assets			
Cash on hand and cash equivalent		44,985	47,512
Sundry debtors		48	37,093
		45,033	84,605
Fixed assets	(3)	5,234	7,274
		50,267	91,879
Liabilities			
Suppliers and service providers		44,828	20,000
Sundry Creditors		76,723	56,927
		121,551	76,927
Net assets			
Net Assets for which there is no restriction for usage in activities		(71,284)	14,952
Net Assets for which there is restriction		--	--
		(71,284)	14,952
		50,267	91,879

The attached notes are an integral part of the financial statements

23.07.2025	Nizar Ayoub	Kalany Melad	Madaa Maghrabi
Date	General manager	Committee member	Committee member

Al-Marsad Arab Human Rights Centre in Golan Heights (A.R.)
Statement of activities for the year ended on December 31st, 2024

	Notes	December 31 2024 NIS	December 31 2023 NIS
Activities turnover	(4)	1,303,490	1,039,283
Cost of activities	(5)	1,094,214	770,135
Net income from activities		209,276	269,148
Administrative & general expenses	(6)	312,798	298,141
Net income (expenses) before financing expenditures		(103,522)	(28,993)
Net financing income (expenses)		17,286	(2,258)
Net income (expenses) for the year		(86,236)	(31,251)

The attached notes are an integral part of the financial statements

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

Statement of changes in assets, net for the year ended on December 31st, 2024

	Unrestricted	Restricted	Total
	NIS	NIS	NIS
Balance on December 31, 2022	46,203	--	46,203
Donations	--	1,014,199	1,014,199
Net income(costs) for the year	(31,251)	--	(31,251)
Detractions during the year-released from restriction	--	(1,014,199)	(1,014,199)
Balance on December 31, 2023	14,952	--	14,952
Donations	--	1,273,490	1,273,490
Net income (costs) for the year	(86,236)	--	(86,236)
Detractions during the year-released from restriction	--	(1,273,490)	(1,273,490)
Balance on December 31, 2024	(71,284)	--	(71,284)

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, 2026.

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 NIS	Office equipment NIS	Leasehold improvements NIS	Total NIS
January 1st, 2024	72,326	102,008	174,334
purchases in the accounting year	1,450	--	1,450
Reductions in the Accounting year	--	--	--
Cost as of 31/12/24	73,776	102,008	175,784
Accumulated depreciation			
January 1st, 2024	65,052	102,008	167,060
Depreciation this year	3,490	--	3,490
Accumulated depreciation as of 31/12/24	68,542	102,008	170,550
Reduced cost 31/12/24	5,234	--	5,234
Reduced cost 31/12/23	7,274	--	7,274

Note 4 – Turnover of activities

	As of December 31st,	
	2024	2023
	NIS	NIS
Donations from abroad	30,000	19,050
Donations from Israel	--	6,034
Sums released from net assets for which there is a restriction for activities	1,273,490	1,014,199
	1,303,490	1,039,283

Note 5 – Cost of activities

Salaries and accompanying costs	915,755	664,008
Office renal & office maintenance	54,770	61,175
cultural activities	102,958	19,978
Office equipment	8,784	9,509
Communication	8,457	12,145
Depreciation	3,490	3,320
	1,094,214	770,135

Note 6 – Management and general expenses

Salaries and accompanying costs	214,990	216,141
Professional fee	97,808	82,000
	312,798	298,141

<u>Note 7 - Contributions from "Foreign Entities"</u>

Donor Name	Conditions for donation	The purpose of the donation	Amount in NIS
Misereor / Katholische Zentralstelle Entwicklungshilfe disbursement(s)/ bischoefliches Hilfswerk Misereor	According to the agreement	Protecting the social and political human rights of indigenous population on Golan Heights.	730,533
bischoefliches Hilfswerk Misereor	According to the agreement	Protecting the social and political human rights of indigenous population on Golan Heights.	19,969
Bertha foundation	According to the agreement	Protecting the social and political human rights of indigenous population on Golan Heights.	356,289
Euro Miditerrranean Foundation	According to the agreement	Protecting the social and political human rights of indigenous population on Golan Heights.	102,048
Medico International	According to the agreement	Protecting the social and political human rights of indigenous population on Golan Heights.	39,660
The British Shalom Salam Trust	According to the agreement	Protecting the social and political human rights of indigenous population on Golan Heights.	30,000