

*Al-jaleel Charitable Society for Community Care and
Rehabilitation
Auditor's report:
Balance sheet, as in 31/12/2011, 2012
And the financial statements ending 31/12/2011,2012*

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Independent Auditor's Report

**To: The Management of Al-jaleel Charitable Society for Community Care and Rehabilitation
Jenin -Palestine.**

Introduction:

We have audited the attached financial statements for Al-jaleel Charitable Society for Community Care and Rehabilitation which consists of the Balance Sheet as at 31 December 2012 and all of the statement of income and list of activities and statement of cash flows for the year ended on that date and a summary of significant accounting policies and explanatory note.

Responsibility of management on the financial statements:

Administration body responsible for preparation these statements and fair presentation in accordance with international standards to local reports as well as local practices in terms of design and maintaining internal control relevant to the preparation and presentation of financial statements fairly free of material misstatement, and the administration is responsible for following the appropriate accounting policies.

Responsibility of the auditor:

Our responsibility is to express an opinion on these financial statements based on our audit, where we performed an audit in accordance with International Standards on Auditing, which require compliance with rules of professional conduct, planning and conducting the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

Also the auditing procedures requires to obtain data on audit evidence about the amounts and disclosures in the financial statements, and procedures selected depend on estimates of the auditor, including the assessment of material misstatement in the financial statements, and when evaluate those errors the auditor considers internal control used and associated with view data in an appropriate and fair, in order to design audit procedures and not appropriate for the purpose of expressing an opinion on the effectiveness of internal control body, the audit also includes evaluating the appropriateness of accounting policies used and significant estimates made by the Directors of the Authority, as well as evaluating the overall presentation of the financial statements.

Opinion:

In our opinion, the financial report shows fairly, in all material respects, the financial position of Al-jaleel Charitable Society for Community Care and Rehabilitation, in accordance with international standards of financial reporting.

Dahbour Auditing Establishment

Jenin in 28/01/2013

سامي محمد دجبور
مستقل محاسب قانوني
رقم ١٠٩/٩٨

Statement number (1)
Al-jaleel Charitable Society for Community Care and Rehabilitation
Balance sheet as at 31\12\2011,2012 in shakel

<i>Categories</i>			
<i>Assets</i>	<i>Notes</i>	2011	2012
<u>Current assets</u>			
Cash in fund & in Banks	3	191416	132710.35
Finances Advances		18331	28672.00
Alawdha Kindergarten Loan		2800	2800.00
Account Receivables "Ayman zbade"		1300	1300.00
Accounts receivable loans	11	80550	137050.00
Total Current assets		294397	302532.35
<u>Fixed Assets</u>			
	5		
Building and constructions		256480	288703.14
Fixed Assets / Project Catholic Relief (CRS)	A/8	64110	76418.51
Furniture and equipment		96616	96616.00
Accumulated depreciation		(77519)	(84211.00)
Net value of furniture's and equipment after depreciation		19097	12405.00
Total fixed assets		339687	377526.65
Total assets		364084	680059.00
<u>Saving and liabilities</u>			
<u>Current Liabilities</u>			
Insurance recoveries	6	4489	4719.00
Workers saving fund		69650	81970.00
Audit Fees payable		3000	1710.00
Association dues on project loans 2012		000.00	2853.00
Entitlements UNRWA project loans 2012		000.00	4566.00
Total Current liabilities		77139	95818.00
<u>Net Asset 31/12/2012</u>			
Net change in assets		217258	238938.00
Investing in the property		339687	345303.00
Net Asset		556945	584241.00
Total liabilities and net assets		634084	680059.00

Accompanying Clarifications are an integral part of the financial statements

General Director

Cashier

Chairman of the Board

Statement number (2)
Net Change in Asset Statement

<u>Change in the asset</u>	<u>Total</u>	<u>Investing in the property</u>	<u>Surplus " Deficit "</u>
31/12/2011	556945.39	339687.00	217258.39
Changes during 2012	27295.68	---	27295.68
Investing in Fixed Asset	---	12308.00	(12308.00)
The exclusion of fixed assets	---	(6692.00)	6692.00
Net change in assets	584241.07	345303.19	238937.88

Accompanying Clarifications are an integral part of the financial statements

General Director

Cashier

Chairman of the Board

Statement number (3)
Al-jaleel Charitable Society for Community Care and Rehabilitation
Activities Statement for the year ended 31/12/2011,2012 in shakel

<i>Categories</i>	<i>Notes</i>	2011	2012
Revenues			
French Palestinian solidarity donation		17240	14210.00
Cash donations		5000	29871.60
Revenues from parties unit		67966	81833.00
Revenues from sale of assistive equipment		9780	5560.00
Contribution from UNRWA	7	45744	112404.36
Loan program revenue	12	13272	13608.00
Revenues medical examination		4890	5895.00
Revenue from rent assistive devices		490	25.00
Contributions of members		1100	1372.00
Said Charitable Foundation donated		81811.60	90715.74
Donation from German delegation		34609	4080.00
Unearned discount		200	400.00
Fee income from loan application		850	710.00
Contribution from Assembly of friendship and cooperation		1600	000.00
Catholic Relief Donation (CRS)		180213.44	226552.99
Contributions from Farah Centre / transportation		1130	000.00
Revenues from currency difference		7255.07	301.46
Income from examination of feet		3100	2327.00
Revenues assembly share for the loan program 2011		000.00	3397.00
Contribution community-based rehabilitation program		000.00	19609.00
British solidarity donation		000.00	1450.00
Contribution Palestinian Telecommunication Group		000.00	37500.00
Total Revenue		476251.11	651822.15
(Decrease)Total expenditure		(426925.97)	(617107.47)
		(000.00)	(7419.00)
Savings achieved 2011,2012		49325.14	27295.68

Accompanying Clarifications are an integral part of the financial statements

General Director

Cashier

Chairman of the Board

Statement number (4)
Al-jaleel Charitable Society for Community Care and Rehabilitation
Expenses and expenditures Statement for the year ended
31/12/2011,2012 in Shekel

<i>Categories</i>	<i>Notes</i>	2011	2012
<u>Expenses and expenditures</u>			
Said Charitable exp.		13768	000.00
Telephone exp.		5037.01	3650.36
Loan project exp.		691	2903.77
Unit parties exp .		33649	20646.00
Travel exp.		26248	16735.37
Fuel exp.		3650	2300.00
Maintenance exp.		823	1782.00
Psychological support program exp.		210	000.00
Insurance expenses injured workers		845	1187.28
Training exp.		1632	390.00
Treatment aid exp.		1000	000.00
Catholic Relief project (CRS) exp.	8	116318.44	211307.02
Hospitality exp.		9603	7798.00
Incidental exp.		4630	4232.00
Stationery and publications		3288	7525.00
Transport exp.		11803	7036.00
Depreciation exp.	5	6592	6692.00
Banking commission		1034.52	680.86
Purchases utilities		000.00	16640.00
Salaries exp.		173654	183349.41
Auditing fees 2011		3000	1710.00
Electricity exp.		2250	000.00
End of service fees		7200	000.00
Homes adjustment exp.		000.00	19819.00
community-based rehabilitation program exp.		000.00	15799.00
Registration fees and licenses exp.	10	000.00	310.00
cerebral palsy project exp.	11	000.00	40822.40
communication group project exp.		000.00	34960.00
Payments revenue loans to UNRWA		000.00	5435.00
Payments revenue loans to assembly		000.00	3397.00
Total expenses and expenditures		426925.97	617107.47

Statement number (5)
Al-jaleel Charitable Society for Community Care and Rehabilitation
Cash Flow Statement for the year ended 31 /12 / 2011,2012 in
SHEKEL

<i>Categories</i>	2011	2012
Total revenue	108903	115428.46
Down costs and expenses	(426926)	(617107.47)
Cash flows from the General Activity	(318023)	(501679.01)
<u>Items not requiring cash flows</u>		
Depreciation	6592	6692.00
Cash flows before Change in current liabilities and assets	(311431)	(494987.01)
Advances	2569	(10341.00)
Account receivables / loan	(80550)	(56500.00)
Saving account for employees	14080	12320.00
audit Fees payable	700	(1290.00)
Insurance recoveries	50	230.00
Cash flow before added fixed assets	(374852)	(550568.01)
Addition of fixed asset	(65110)	(44531.33)
Cash flow before Donation	(439692)	(595099.34)
Cash donations	367348	536393.69
Cash flows during the year	(72344)	(58705.50)
Cash at the beginning of the period	263760	191416.00
Cash at 31/December 2012	191416	132710.35

Al-jaleel Charitable Society for Community Care and Rehabilitation Clarifications:

First: overview:-

A:

Al-jaleel Charitable Society for care and community Rehabilitation was established in 1991 as the local Rehabilitation Committee (LRC) as part of the Disability Program of the Relief and Social Services program of UNRWA in the Jenin Refugee Camp . The mission of the disability Program is to " promote , rehabilitate and equalize opportunity for persons with disabilities and increase their inclusion and full participation in the community – based rehabilitation approaches consistent with the Convention on the Rights of persons with Disabilities ". UNRWA launched its work on disability in the early 1980s focusing mainly on the health and physical aspects of rehabilitation . By the 90s the agency had defined its orientation towards prevention , rehabilitation , and equal opportunity . UNRWA's policies are still evolving , further distancing itself from a purely medical approach and now is working to incorporate more of a " social model of disability (promoting) social inclusion and a participatory approach "

B:

The local community aims:

1. Raise the level of a community awareness and interest in the disabled, children, women and the elderly.
2. Achieve the principle of equal opportunities, social justice and protect the rights of disabled.
3. Make positive changes in the environment and social, cultural and economic, to commensurate with the needs of disabled children, Women and Elderly.
4. Achieve social integration for the disabled, children and women and the elderly.
5. Work on fundraising and income-generating projects for the Society of what is permissible and legally.
6. Improve the quality of life for the disabled, children, women, and the elderly in their local environments.

Board of Director:

The management of the Board of Directors consists of (7) members, have been selected by the founding committee .

Second: The Principles of the financial statements show

1. We presented the financial statements in the Israeli shekel as it 31/12/2012; other currencies have been evaluated against the shekel on the budget by (3.80) of Shekels per one American Dollars (5.4) Shekels per one Jordanian dinar and (4.95) shekels per one Euro , and converted during the year according to the exchange rate prevailing until the completion of the transaction.

Third: The Cash in Fund & in Bank

Cash in fund	2565.00
Petty cash fund	75.00
Palestine Islamic Bank / Nis	155.77
AL Quds bank / Nis	7738.23
Palestine Islamic Bank / \$	121771.95 equals 32045.25 \$
<u>Palestine Islamic Bank / Nis/CPP</u>	<u>404.40</u>
Total	132710.35 Nis

Fourth: loan program funded by UNRWA in partnership with Al-jaleel Charitable Society for Community Care and Rehabilitation:

Balance 31/12/2011	80550
Loans granted during the year 2012	<u>194400</u>
<u>Total</u>	<u>274950</u>
Loans paid during the year 2012	<u>137900</u>
Loans balance 31/12/2012	137050

Clarifications (5)

Fixed asset and depreciation as at 31 / 12 / 2012 In NIS

Categories	Balance of asset 31/12/2011	Additions and removals	Balance of asset 31/12/2012	Depreciation rate	Depreciation in 2012	Accumulated depreciation 31/12/2011	Accumulated depreciation 31/12/2012	Net value asset 31/12/2012
Connection Materiel	780.00	----	780.00	15%	0.00	780.00	780.00	0.00
Vacuum cleaner	500.00	----	500.00	15%	0.00	500.00	500.00	0.00
Computer 2 and print 2	16393.00	----	16393.00	15%	0.00	16393.00	16393.00	0.00
Refrigerator	3100.00	----	3100.00	15%	0.00	3100.00	3100.00	0.00
Computer materiel	9000.00	----	9000.00	15%	0.00	9000.00	9000.00	0.00
Photocopier machine	12400.00	----	12400.00	15%	0.00	12400.00	12400.00	0.00
Video camera	1400.00	----	1400.00	15%	0.00	1400.00	1400.00	0.00
Furniture office	24293.00	----	25293.00	10%	2529.00	21456.00	23985.00	1308.00
Scanner feet	25000.00	----	25000.00	15%	3750.00	11250.00	15000.00	10000.00
Computer	2600.00	----	2600.00	15%	390.00	1170.00	1560.00	1040.00
Old television	150.00	----	150.00	15%	23.00	70.00	93.00	57.00
Total	95616.00	0.00	96616.00		6692.00	77519.00	84211.00	12405.00

Sixth: Insurance recoveries (4719) Nis:

Are amounts received in by the Assembly Versus Loaned equipment for the disabled and it is considered a financial obligation on the assembly in the event of re-equipment by users.

Seventh : UNRWA contributions:

Total amount of UNRWA contributions (112404.36) NIS are as follows:

	<u>2012</u>
Agency contribution /activities	3804.68
Agency contribution / agreements	43774.68
Agency contribution / loan program	57825.00
Agency contribution / gadgets help	7000.00
Total	112404.36

Eighth : Catholic Relief project (CRS):

Catholic Relief project (CRS)	NIs
<u>Revenue</u>	
Project Revenue	<u>22655.99</u>
<u>Expenses</u>	
Salaries	79488.00
Transportation	23677.51
Stationery	15327.76
Hall rent	11723.67
Hospitality	24466.62
Mobile and telephone	5048.02
TV broadcast	4500.80
Wages of trainers	2274.48
Tax	120.00
Fixed asset / note (8/A)	12308.19
Bank commissions	372.81
Banners	2982.33
Workshops and conferences	3735.90
Web page design	5686.20
Advertising and publications	18170.56
Gifts	2092.36
Evaluation project fees	11640.00
	<u>(223615.21)</u>
	<u>2937.78</u>

Eighth / A : Fixed Assets / Project Catholic Relief (CRS)

	Nis
Furniture	14124.33
Cham program for financial management	7142.00
Laptop	5170.00
Computer (4)	10598.00
A computerized management program	7046.00
Internal computer network + switchboard and telephone (15)	9808.67
Copier (canou)	9646.32
Digital Camera	575.00
<u>Additions 2012</u>	
Chairs (40)	4404.96
Hour permanence and its program	4037.88
LCD screen	3865.35
Total	76418.51

Ninth: communication group project exp.:

materials	31140.00
Stationery	2528.00
Hospitality	1292.00
Total	<u>34960.00</u>

Tenthly : cerebral palsy project exp.:

Print directory	17200.00
Stationery	8490.00
Hospitality	13270.00
Training fees	1862.40
Total	<u>40822.40</u>