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For Auditing And Consultancy
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ABDEL SHAFI COMMUNITY HEALTH ASSOCIATION
GAZA, PALESTINE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021
TOGETHER WITH INDEPENDENT AUDITORS' REPORT

Table of Contents

| | |
|---|-----------|
| Independent Auditors' Report | 1 |
| FINANCIAL POSITION | 4 |
| STATEMENT OF REVENUES AND EXPENSES | 5 |
| STATEMENT OF CASH FLOWS | 6 |
| NOTES TO THE FINANCIAL STATEMENTS | 7 |
| 1. The Society and its Activities | 7 |
| 2. Summary of Significant Accounting Policies | 8 |
| 3. Cash on Hand and at Banks. | 9 |
| 4. Accounts Receivable. | 10 |
| 5. Medicines and supplies in stores. | 10 |
| 6. Loans –for other | 11 |
| 7. Other Debit Balances. | 11 |
| 8. Long-term deposits. | 11 |
| 9. Fixed Assets, Net . | 12 |
| 10. Other Debit Balances. | 13 |
| 11. Other current liabilities. | 13 |
| 12. Provision For End of Service. | 13 |
| 13. Allowance for Doubtful Accounts. | 13 |
| 14. Projects and Activities Revenues. | 14 |
| 15. Grant and Cash Donations. | 14 |
| 16. In -kind donations. | 15 |
| 17. Revenue of health services projects from institutions. | 15 |
| 18. Revenues of Centers. | 16 |
| 19. Sales of medicines. | 16 |
| 20. Other Revenues. | 16 |
| 21. Employees Salaries and Remunerations. | 16 |
| 22. Projects and Activities Expenses. | 17 |
| 23. In-Kind Donations Expenses. | 18 |
| 24. Health Services Expenses for Institutions. | 18 |
| 25. Expenses of the Centers. | 19 |
| 26. Administrative Expenses. | 19 |
| 27. Prior Years Adjustments. | 20 |

Independent Auditors' Report

To: Abdel Shafi Community Health Association "ACHA "
Gaza, Palestine

Opinion

We have audited the financial statements of **Abdel Shafi Community Health Association "ACHA"**, which comprises the statements of financial position as at December 31, 2021, and the statements of activities and statement of changes in net assets and statement of cash flows for the year ended on December 31, 2021 and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statement presents fairly, in all material respects, the financial position of the society as at December 31, 2021, and its the financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and the requirements of the Palestinian NGOs law No.(1) for the year 2000 and the declare of the minister of the interior No. (2009/6) regarding the approving and implementing the financial regulation in the Palestinian Territories (Gaza Strip).

Emphasis Paragraph

The financial statement for the year ended December 31, 2020 were audited by another company.

Basis for our Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Association in accordance with the Code of Ethics or professional Accountants registered under Board of Auditing Profession, which are in conformity with the code of ethics of accountants registered under Palestinian Association of Certified Public Accountants, in line with the ethical requirements related to our audit of the financial statements in Palestine, and we have fulfilled our other ethical responsibilities in accordance with those requirements.

We believe that audit we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters (KAM)

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other information

Management is responsible for the other information. The other information comprises the management report and the audit committee, which we have obtained before the date of the auditor's report and which expected to be available to us after that date.

Other information does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does not cover the other information and we do not express any form of assurance or conclusion thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and, in doing so, we consider whether the other information is materially inconsistent with the financial statement or our knowledge obtained in have performed, we conclude that there is material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and NGOs low requirement and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, Management is responsible for assessing the Association's ability to continue as a going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or Management is responsible for overseeing the Association financial reporting process.

Auditor's Responsibilities for the Audit Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Responsible assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher that for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the college's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate, with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

The Society keeps properly organized accounting records, we have also obtained all information and disclosures that we believe they are necessary to our audit and in within the information available to us, there are no irregularities to regulations or to the requirements of the Palestinian NGOs law No. (1) for the year 2000 and the declare of the Minister of the interior No. (2009/6) regarding the approving and implementing the financial regulation in the Palestinian Territories (Gaza Strip) which may materially effects the operations or the financial position of the society.

Daleel for Auditing and Consultancy "DAC"

Hani M. Ahmed
License No. 118/2003

Gaza, Palestine
March 16, 2022



ABDEL SHAFI COMMUNITY HEALTH ASSOCIATION

GAZA, PALESTINE

FINANCIAL POSITION

AS AT DECEMBER 31, 2021

(CURRENCY: NIS)

Exhibit A

| | <u>Note</u> | <u>2021</u> | <u>2020</u> |
|---|--------------------|-----------------------------|-----------------------------|
| Assets | | | |
| Current Assets | | | |
| Cash on Hand and Bank | 3 | 2,167,546.89 | 718,635.22 |
| Accounts Receivable | 4 | 125,468.22 | 176,564.77 |
| Medicines and supplies in Stores | 5 | 618,026.78 | 779,562.59 |
| Loans Granted | 6 | 607,776.00 | 714,015.50 |
| Other Debit Balances | 7 | 99,899.94 | 88,832.22 |
| Total Current Assets | | <u>3,618,717.83</u> | <u>2,477,610.3</u> |
| Non Current Assets | | | |
| long-term Deposits | 8 | 21,817,600.00 | 23,797,660.00 |
| Fixed Assets, Net | 9 | 24,868,485.60 | 25,343,301.99 |
| Total Non-Current Assets | | <u>46,686,085.6</u> | <u>49,140,961.99</u> |
| TOTAL ASSETS | | <u>50,304,803.43</u> | <u>51,618,572.29</u> |
| Liabilities and Net Assets | | | |
| Current Liabilities | | | |
| Outstanding Cheques | | 699,712.20 | 410,810.87 |
| Accounts Payable | 10 | 12,562.81 | 6,884.00 |
| Other Current Liabilities | 11 | 403,053.82 | 253,034.29 |
| Provision for End of Service | 12 | 787,934.98 | 669,085.01 |
| Allowance for Doubtful Accounts | 13 | 25,025.62 | - |
| Total Liabilities | | <u>1,928,289.43</u> | <u>1,339,814.17</u> |
| Net Assets | | | |
| Net Assets, During the year | Exhibit B | (1,902,244.02) | (4,296,726.76) |
| Net Assets, from prior year | | 50,278,758.12 | 54,575,484.88 |
| Net Assets, End of the year | | <u>48,376,514.10</u> | <u>50,278,758.12</u> |
| TOTAL LIABILITIES AND NET ASSETS | | <u>50,304,803.43</u> | <u>51,618,572.29</u> |

The accompanying notes form an integral part of these financial statements

ABDEL SHAFI COMMUNITY HEALTH ASSOCIATION

GAZA, PALESTINE

STATEMENT OF REVENUES AND EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2021

(CURRENCY: NIS)

Exhibit B

| | Note | 2021 | 2020 |
|---|-------------|-----------------------|-----------------------|
| Revenues | | | |
| Projects and Activities' Revenues | 14 | 5,108,426.18 | 3,184,057.00 |
| Grants and Cash Donations | 15 | 139,358.25 | 26,073.29 |
| In-Kind Grants and Donations | 16 | 484,634.65 | 1,182,420.72 |
| Revenue of health services projects from institutions | 17 | 87,420.35 | 38,965.00 |
| Revenues of Centers | 18 | 3,275,677.25 | 2,856,378.09 |
| Sales of Medicines | 19 | 790,025.33 | 545,554.60 |
| Other Revenues | 20 | 227,593.52 | 74,490.80 |
| Credit Interest Revenues | | 917,938.92 | 389,520.73 |
| Total Revenues | | 11,031,074.45 | 8,297,460.23 |
| Expenses | | | |
| Employees Salaries and Remuneration | 21 | 1,283,075.02 | 1,279,254.53 |
| Projects and Activities' Expenses | 22 | 4,375,729.83 | 3,489,290.34 |
| Cash Donations Expenses | | 17,800.00 | 8,980.00 |
| In-Kind Donations Expenses | 23 | 271,421.22 | 425,534.26 |
| Health Services for Institutions Exp. | 24 | 112,455.60 | 55,115.00 |
| Expenses of the Centers | 25 | 4,653,837.04 | 3,954,070.03 |
| Administrative Expenses | 26 | 236,119.87 | 272,994.22 |
| Damaged medicines and medical supplies | | 1,638.00 | - |
| Depreciation of Property, Plant and Equipment | 9 | 1,057,719.69 | 998,948.59 |
| Total Expenses | | 12,009,796.27 | 10,484,186.97 |
| Increase (decrease) of income over expenditure | | (978,721.82) | (2,186,726.74) |
| Add (Deduct) | | | |
| Currency Differences (Loss) | | (864,948.47) | (1,841,444.90) |
| Losses from Sale of assets | | (11,337.77) | - |
| Doubtful debts | 13 | (25,025.62) | - |
| Prior years' adjustments | 27 | (22,210.41) | 39,091.18 |
| Bank Deposits (Loss) | | - | (307,646.30) |
| Net assets, During the year | | (1,902,244.02) | (4,296,726.76) |

The accompanying notes form an integral part of these financial statements

ABDEL SHAFI COMMUNITY HEALTH ASSOCIATION

GAZA, PALESTINE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2021

(CURRENCY: NIS)

Exhibit C

| | <u>2021</u> | <u>2020</u> |
|--|----------------------------|--------------------------|
| Cash Flows from Operating Activities | | |
| Increase (decrease) of income over expenditure for the year | (1,902,244.02) | (4,296,726.76) |
| Adjustment to reconcile net assets to net cash flows from operating activities | | |
| Depreciation of Fixed Assets | 1,057,719.69 | 998,948.59 |
| Accounts Receivable | 51,096.55 | (64,640.08) |
| Medicines in Stores | 161,535.81 | (379,399.70) |
| Loans Granted for Others | 106,239.50 | 16,984.50 |
| Other Receivables | (11,067.72) | 104,097.90 |
| Outstanding Cheques | 288,901.33 | (1,315,152.78) |
| Accounts Payable | 5,678.81 | - |
| Other Credit Balances | 150,019.53 | (168,663.43) |
| Employees Service | 143,875.59 | 127,977.55 |
| <i>Net cash Flows from operating activities</i> | <u>51,754.98</u> | <u>(4,976,574.21)</u> |
| Cash Flows from Investing Activities | | |
| Decrease (increase) in long-term deposits | 1,980,060.00 | 4,200,228.56 |
| Additions to Property, Plant & Equipment | (582,903.31) | (566,522.69) |
| <i>Net cash Flows from investing activities</i> | <u>1,397,156.69</u> | <u>3,633,705.87</u> |
| Net cash flow - During the year | 1,448,911.67 | (1,342,868.34) |
| Cash, Beginning of year | 718,635.22 | 2,061,503.56 |
| Cash, End of the Year - Exhibit A | <u>2,167,546.89</u> | <u>718,635.22</u> |

The accompanying notes form an integral part of these financial statements

ABDEL SHAFI COMMUNITY HEALTH ASSOCIATION

GAZA, PALESTINE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

(CURRENCY: NIS)

1. The Society and its Activities

The Abdel Shafi Community Health Association ACHA is a Non-Governmental Organization. It's an independent, democratic in nature, developmental, relief, non-profit organization. It aims to participate in improving life conditions for Gaza Strip citizens: healthy, cultural, educational, and humanistic for Gaza Strip citizens.

For the necessity and significance of institution to encounter life needs resulted from the Israeli occupation of the Palestinian territories in June 1967, a group of eleven notable Palestinian personalities lead by Dr. Haider Abdul Shafi founded the Red Crescent Society of Gaza Strip in 1969. The Society started its activities in 1972 as one of the earliest NGOs in Gaza Strip. From its start, the Society encountered challenges which the Israeli occupation imposed upon the Palestinian cause, and upon all domain of the life. From that time on, the Society is a nationalist and independent NGO, with a democratic, developmental and relief nature. It aims at providing services including health, cultural, educational, and humanistic for the citizens in need of such services in Gaza Strip.

- Vision

Right from its beginning, the Society provided various medical services. Its target is to elevate the community and serve the needy citizens: medical, cultural, educational, and humanistic. This can be expressed in the following vision: "We aspire to achieve sustainable development in Gaza Strip."

- Mission

The Society has been providing several medical services to dozens of thousands of patients in diagnostic medicine, general medicine, specialized medicine, dentistry, patients' health, health education, social and psychiatric guidance, and physical therapy. Moreover, the Society affords various material of knowledge, culture, and science for the people concerned in all ages and majors. It also runs literacy programs and takes part in reducing the illiteracy rate by modern means of educational and administrative supervision, and democratic education, and developing the successful competent educational experiences. This can be explained in the following message:

The Society aspires to offer qualitative developmental services in health, culture, education, relief. This is according to the needs of the society, mainly those marginalized groups and low income families. The Society aims to enhance the role of NGOs to reflect positively upon a comprehensive developmental process in the Palestinian society.

- **Objectives**

1. To participate in improving the health situation of the people in Gaza Strip.
2. To participate in raising the standard of culture of the people in Gaza Strip.
3. To participate in limiting the spread of illiteracy in Gaza Strip.
4. To share in various humanistic deeds; support and relief the needy in Gaza Strip.

2. *Summary of Significant Accounting Policies*

The financial statements have been prepared under the historical cost convention. Significant accounting policies follow: -

- **Basis of accounting**

The financial statements were prepared on the modified accrual basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. Revenues are recognized when cash is received and expenses are recognized when incurred.

- **Foreign currency**

The Society basic functional currency is the New Israel Shekel (NIS). Transactions which are expressed or denominated in other currencies were translated to NIS using exchange rates in effect at the time of each transaction. Assets and liabilities which are denominated in other currencies are translated to NIS using exchange rates prevailing at year-end. Gains and losses arising from the translation are reflected in the statement of revenues and expenses.

The balances in other currencies have been valued at December 31, 2021 according to the exchange rate:

| <u>Currency</u> | <u>NIS</u> |
|-----------------|------------|
| USD | 3.12 |
| EUR | 3.50 |
| JD | 4.42 |

- **Fixed assets**

Fixed assets are stated at cost and depreciated over their estimated useful lives using Straight line Method (DB), The annual rates used to depreciate these assets are:

| | <u>%</u> |
|----------------------|----------|
| Furniture | 10 |
| Equipment and Tools | 10 |
| Electrical Equipment | 20 |
| Midicals Equipment | 20 |
| Cars | 15 |
| Books | 15 |
| Buildings | 2 |

3. Cash on Hand and at Banks.

| | <u>2021</u> | <u>2020</u> |
|--------------------------------|---------------------|-------------------|
| Cash on Hand | | |
| Cash | 7,498.00 | 7,427.01 |
| Bank Accounts | | |
| Arab Bank Switzerland USD | - | 2,189.35 |
| Bank of Quds | | |
| Bank of Quds 002/0010/000 | 235,937.96 | 137,770.89 |
| Bank of Quds 002/0010/001 | 517,366.24 | 9,658.22 |
| Bank of Quds 002/0010/002 | 181,661.41 | 29,429.60 |
| Bank of Quds 002/0010/003 | 43,103.26 | 37,337.47 |
| Bank of Quds 002/0010/004 | 629.59 | - |
| Bank of Quds 002/0010/005 | 498,613.07 | - |
| Bank of Quds 042/0010/000 | 41,375.36 | 85,353.71 |
| Bank of Quds 042/0010/001 | 8,161.55 | 1,555.64 |
| Bank of Quds 042/0010/002 | 135,477.46 | 8,515.00 |
| Bank of Quds 042/0010/003 | 2,496.30 | - |
| Bank of Quds 042/0010/005 | - | 4,027.18 |
| Bank of Quds 043/0010/006 | 106,684.88 | 1,379.47 |
| Bank of Palestine | | |
| Bank of Palestine 099/3000/000 | 6,941.03 | 97,208.96 |
| Bank of Palestine 099/3000/001 | 91,626.57 | 102,938.92 |
| Bank of Palestine 001/3000/000 | 283,568.74 | 167,602.46 |
| Bank of Palestine 001/3000/008 | - | 23,728.65 |
| Bank of Palestine 029/3000/000 | 45.08 | 126.02 |
| Bank of Palestine 033/3000/000 | 6,360.39 | 2,386.67 |
| | <u>2,167,546.89</u> | <u>718,635.22</u> |

4. *Accounts Receivable.*

| | <u>2021</u> | <u>2020</u> |
|--|-------------------|-------------------|
| Palestinian Ministry of Health | 49,315.00 | 49,315.00 |
| Ahliea Insurance | 905.00 | 905.00 |
| Palestine Insurance Company | 1,127.00 | 1,127.00 |
| Trust Insurance Company | 8,374.00 | 8,374.00 |
| Union of Health Work Committees | 8,701.00 | 3,965.00 |
| The Culture & Free Thought Association | 6,935.00 | 5,360 |
| Nat Health | 33,063.08 | 22,883.46 |
| Takaful Insurance Company | 908.00 | 908.00 |
| Union of Health Care | 400.00 | 400.00 |
| Daban Company | 820.00 | 1,800.00 |
| Doctors without borders | 450.00 | 400.00 |
| The United Nations Relief and Works Agency | - | 70,053.17 |
| Ayman Talaat Al-Abyad | 11,074.14 | 11,074.14 |
| Wesal Company - Culture and Free Thought | 1,900.00 | - |
| Donia Al Watan Advertising & Media Company | 1,496.00 | - |
| | <u>125,468.22</u> | <u>176,564.77</u> |

5. *Medicines and supplies in stores.*

| | <u>2021</u> | <u>2020</u> |
|--|-------------------|-------------------|
| Medicines and medical materials | 164,709.73 | 294,933.91 |
| Medical supplies | 348,465.95 | 301,005.60 |
| Hospitality supplies | 948.70 | 3,499.92 |
| Stationery supplies | 18,070.23 | 18,549.37 |
| Cleaning supplies | 7,491.46 | 23,939.40 |
| Pharmaceutical stores - Jabalia pharmacy | 19,021.00 | 37,762.39 |
| Pharmaceutical stores - Gaza pharmacy | 59,319.71 | 99,872.00 |
| | <u>618,026.78</u> | <u>779,562.59</u> |

6. Loans -for other

| | <u>2021</u> | <u>2020</u> |
|---|-------------------|-------------------|
| Institutions Loan - Union of Health Work Committees | 451,936.00 | 539,515.50 |
| Palestinian Development and Reconstruction - Bader Loan | 155,840.00 | 174,500.00 |
| | <u>607,776.00</u> | <u>714,015.50</u> |

7. Other Debit Balances.

| | <u>2021</u> | <u>2020</u> |
|--------------------------------------|------------------|------------------|
| Vehicales Insurance Prepaid Expenses | 1,187.75 | 1,680.42 |
| Employees Insurance Prepaid Expenses | 4,384.99 | 4,750.00 |
| Bids Advertising Prepaid Expenses | 3,618.00 | 1,953.00 |
| Employees Advances | 85,195.30 | 80,448.80 |
| Bank Insurances | 5,513.90 | - |
| | <u>99,899.94</u> | <u>88,832.22</u> |

8. Long-term deposits.

| | <u>2021</u> | <u>2020</u> |
|---------------------------------|----------------------|----------------------|
| Bank of Palestine 001/3300/0011 | 1,558,400.00 | 1,607,950.00 |
| Bank of Palestine 001/3300/0012 | 4,675,200.00 | 4,823,850.00 |
| Bank of Quds 002/0045/005 | - | 1,286,360.00 |
| Bank of Quds 002/0045/005 | 15,584,000.00 | 16,079,500.00 |
| | <u>21,817,600.00</u> | <u>23,797,660.00</u> |

9. Fixed Assets, Net .

| | Furniture | Machines and Equipment | Electrical and medical equipment | Vehicles | Information Sources (Books) | Buildings | lands | Total |
|----------------------------------|-------------------|-------------------------------|---|-------------------|------------------------------------|---------------------|----------------------|----------------------|
| Costs: | | | | | | | | |
| Balance, January 01/01/2021 | 228,188.00 | 318,566.40 | 4,120,359.36 | 120,200.00 | 10,931.09 | 6,636,831.46 | 15,829,199.34 | 27,264,275.65 |
| Additions | 13,902.31 | - | 435,075.29 | 108,076.88 | - | 55,387.86 | - | 612,442.34 |
| Retirements | - | - | (50,902.31) | - | - | - | - | (50,902.31) |
| Balance, December 31/12/2021 | 242,090.31 | 318,566.40 | 4,504,532.34 | 228,276.88 | 10,931.09 | 6,692,219.32 | 15,829,199.34 | 27,825,815.68 |
| Accumulated Depreciation: | | | | | | | | |
| Balance, January 01/01/2021 | 43,859.01 | 36,381.18 | 1,553,184.23 | 36,060.00 | 2,950.65 | 248,538.61 | - | 1,920,973.68 |
| Additions | 23,173.02 | 31,856.64 | 849,820.72 | 18,030.00 | 1,639.66 | 133,199.65 | - | 1,057,719.69 |
| Retirements | - | - | (21,363.29) | - | - | - | - | (21,363.29) |
| Balance, December 31/12/2021 | 67,032.03 | 68,237.82 | 2,381,641.66 | 54,090.00 | 4,590.31 | 381,738.26 | - | 2,957,330.08 |
| Net Book Value | | | | | | | | |
| 2021/December/31 | 175,058.28 | 250,328.58 | 2,122,890.68 | 174,186.88 | 6,340.78 | 6,310,481.06 | 15,829,199.34 | 24,868,485.60 |
| 2020/December/31 | 184,328.99 | 282,185.24 | 2,567,175.13 | 84,140.00 | 7,980.44 | 6,388,292.85 | 15,829,199.34 | 25,343,301.99 |

10. Other Debit Balances.

| | <u>2021</u> | <u>2020</u> |
|---------------------------|------------------|-----------------|
| Advanced Tech Co. | 5,678.81 | - |
| Said Al Hasani | 1,384.00 | 1,384.00 |
| Wafa Air Conditioning Co. | 1,000.00 | 1,000.00 |
| Zant Co. | 4,500.00 | 4,500.00 |
| | <u>12,562.81</u> | <u>6,884.00</u> |

11. Other current liabilities.

| | <u>2021</u> | <u>2020</u> |
|---|-------------------|-------------------|
| Income Tax Deposits | 179,616.99 | 233,719.14 |
| Accrued Salaries Our children's project | 14,553.50 | - |
| Accrued Guarantees for Poor Families | 168,855.02 | - |
| Accrued Salaries – Temporary Doctors | 52.50 | 52.50 |
| Accrued Audit fees | 4,192.14 | 3,212.30 |
| Accrued Electricity and water | 23,250.00 | 9,251.20 |
| Accrued Telephone Expenses | 2,272.17 | 692.15 |
| Accrued Advertising Expenses | 1,000.00 | 1,000.00 |
| Accrued Laboratory Expenses | 1,307.00 | 4,801.00 |
| Accrued Staff Transport Expenses | 300.00 | 286.00 |
| Accrued Prepaid Membership Fees | 40.00 | 20.00 |
| Accrued Teeth implant Expenses | 5,811.50 | - |
| Accrued Fuel Expenses | 1,803.00 | - |
| | <u>403,053.82</u> | <u>253,034.29</u> |

12. Provision For End of Service.

| | <u>2021</u> | <u>2020</u> |
|---|-------------------|-------------------|
| Balance January 1 | 669,085.01 | 541,107.46 |
| Additions (related to the current year) | 118,849.97 | 127,977.55 |
| | <u>787,934.98</u> | <u>669,085.01</u> |

13. Allowance for Doubtful Accounts.

| | <u>2021</u> | <u>2020</u> |
|------------------------------|------------------|-------------|
| Allowance for doubtful debts | 3,605.16 | - |
| Allowance for doubtful loans | 21,420.46 | - |
| | <u>25,025.62</u> | <u>-</u> |

14. *Projects and Activities Revenues.*

| | 2021 | 2020 |
|---|----------------------------|----------------------------|
| Social Justice Project – UNFPA. | 842,044.38 | 480,718.05 |
| Palestinian Canadian Fund. | 792,336.34 | 694,255.85 |
| Protection and support of Women and Girls with Disabilities and Survivors of Cancer Subjected to GBV Through Gender Responsive Multisectorial Responses– OCHA 4. | 336,014.05 | 223,846.16 |
| Improving Access to the Women with Disabilities and Survivors of GBV Project OCHA5. | 192,697.69 | - |
| Enhancing prevention and protection responses to acutely vulnerable women and girls survivors of GBV in North Gaza – MAP. | 985,908.10 | 303,585.86 |
| Al Taawon Foundation Project. | 162,404.26 | - |
| Emergency Support Project - Al Taawon Foundation. | 555,739.49 | - |
| Empowerment of girls with intellectual – BAYLSAN. | - | 78,576.42 |
| Project to protect women from sexual violence - TDH | 310,418.00 | - |
| The Palestinian Appeal Foundation Scholarship | 141,317.78 | - |
| Charitable Endowment Fund - Atta Hashem Al-Shawa | 110,250.00 | - |
| OCHA Project | 16,962.97 | - |
| To improve citizens access to integrated health care Services through cash for work for young graduates – NDC | - | 690,754.35 |
| Providing safe, confidential, life-saving multi-sectorial prevention and response services to gender based violence in the most vulnerable areas in the north of Gaza Strip - SDC | - | 36,140.05 |
| OCHA project in partnership with Aisha Association | - | 136,368.90 |
| Protecting women and girls UN-WOMAN | 177,806.00 | 100,740.00 |
| Protection and respect of the rights of vulnerable Women and Girls, European Union Scholarship. | 423,743.34 | 330,816.75 |
| Improving Access to adequate health and nutrition care services for children under five years and women in access restricted areas of Gaza Strip – OCHA 3 | 60,783.78 | 108,254.61 |
| | <u>5,108,426.18</u> | <u>3,184,057.00</u> |

15. *Grant and Cash Donations.*

| | 2021 | 2020 |
|--|--------------------------|-------------------------|
| Cash Donations – Individuals | 129,358.25 | 23,242.96 |
| Swedish Development Agency for Women - Jabalia | 10,000.00 | - |
| Cash Donations – Institutions | - | 2,830.33 |
| | <u>139,358.25</u> | <u>26,073.29</u> |

16. In-kind donations.

| | <u>2021</u> | <u>2020</u> |
|---|-------------------|---------------------|
| ANERA – Medicine and Medical Supplies | 18,574.13 | 29,582.00 |
| Al – Quds Bank – Food Parcels | 50,000.00 | 20,000.00 |
| In Kind Donation – War Child | 3,496.00 | 12,878.92 |
| In Kind Donation – Roots for Health Development | - | 4,865.00 |
| In Kind Donation – UNDP | 58,165.27 | 397,163.65 |
| In Kind Donation – WAC | - | 10,378.04 |
| In Kind Donation – UNFPA | 51,170.00 | 160,986.88 |
| In Kind Donation – Compal Company | - | 964.00 |
| In Kind Donation – Meidical Relife | - | 384,465.50 |
| In Kind Donation – MOH | - | 210.00 |
| In Kind Donation – Puplice Service Hospital | - | 2,340.00 |
| In Kind Donation – Association for Culture and Free Thought | 40,000.00 | 30,000.00 |
| In Kind Donation – Al Taawon Foundation | 37,145.75 | 55,518.40 |
| In Kind Donation – Tamer Educational Foundation | 11,117.38 | 84.00 |
| In Kind Donation – GVC Foundation | - | 72,984.33 |
| In-kind Donation Training Center and Crisis Management | 1,350.00 | - |
| Palestinian Appeal Foundation | 14,417.00 | - |
| GIZ Foundation | 178,430.00 | - |
| Al - Quds Co. for Products | 8,676.12 | - |
| Community Training Center | 5,613.00 | - |
| Denta Med Store | 1,230.00 | - |
| Gaza Office Company | 5,250.00 | - |
| | <u>484,634.65</u> | <u>1,182,420.72</u> |

17. Revenue of health services projects from institutions.

| | <u>2021</u> | <u>2020</u> |
|------------------------------------|------------------|------------------|
| Aisha Association | 14,866.50 | 8,132.03 |
| Women's Affairs Center | 33,574.85 | 30,832.97 |
| Atfaluna Society for Deaf Children | 26,979.00 | - |
| Union of women Committees | 7,500.00 | - |
| Zina Association | 4,500.00 | - |
| | <u>87,420.35</u> | <u>38,965.00</u> |

18. Revenues of Centers.

| | <u>2021</u> | <u>2020</u> |
|--|----------------------------|----------------------------|
| Gaza Laboratory | 228,551.46 | 194,315.59 |
| Jabalia Laboratory | 33,525.00 | 24,654.00 |
| Gaza Clinic | 1,481,646.93 | 1,103,838.10 |
| Clinic Dental - Gaza | 501,703.60 | 496,395.20 |
| Clinic Dental - Jabalia | 13,445.00 | 20,693.00 |
| Women's Health Center - Gaza | 230,518.10 | 197,508.50 |
| Women's Health Center - Jabalia | 158,365.00 | 130,837.00 |
| Alehidan Ray Diagnostic Center | 1,248,941.02 | 1,112,622.80 |
| Ahmed Zaki Al - Yamani Cultural Center | 500.00 | 110.00 |
| Hstobathologi center | 168,506.47 | 120,958.50 |
| Total revenues of centers | <u>4,065,702.58</u> | <u>3,401,932.69</u> |
| Deduct: Sales of Medicines and Supplies (19) | <u>(790,025.33)</u> | <u>(545,554.60)</u> |
| | <u>3,275,677.25</u> | <u>2,856,378.09</u> |

19. Sales of medicines.

| | <u>2021</u> | <u>2020</u> |
|----------------|--------------------------|--------------------------|
| Gaza Center | 700,871.33 | 465,204.60 |
| Jabalia center | 89,154.00 | 80,350.00 |
| | <u>790,025.33</u> | <u>545,554.60</u> |

20. Other Revenues.

| | <u>2021</u> | <u>2020</u> |
|--------------------------------|--------------------------|-------------------------|
| Membership fees | 2,000.00 | 1,820.00 |
| Hall Rental Revenues - Gaza | 3,719.57 | 3,100.00 |
| Hall Rental Revenues - Jabalia | 4,381.18 | 1,248.50 |
| Bids Sales Fees | 33,938.56 | 22,900.00 |
| Miscellaneous Revenues | 183,554.21 | 44,163.87 |
| North Land Rental Revenues | - | 1,258.43 |
| | <u>227,593.52</u> | <u>74,490.80</u> |

21. Employees Salaries and Remunerations.

| | <u>2021</u> | <u>2020</u> |
|--|----------------------------|----------------------------|
| Salaries and Remunerations for Parmanent Employees | 761,607.91 | 750,775.44 |
| Temporary Salaries | 421,027.73 | 426,314.27 |
| End of Service - Temporary Staff | 39,662.31 | 34,818.87 |
| Pension Fund | 54,813.07 | 67,345.95 |
| Volunteers Fees | 5,964.00 | - |
| | <u>1,283,075.02</u> | <u>1,279,254.53</u> |

22. Projects and Activities Expenses.

| | <u>2021</u> | <u>2020</u> |
|---|---------------------|---------------------|
| Palestinian Canadian Fund. | 796,735.71 | 663,757.39 |
| Charitable Endowment Fund - Hashem Atta Al Shawa | 110,250.00 | - |
| Social Justice Project - UNFPA | 849,611.49 | 398,956.72 |
| The salaries of our children's project for the deaf | 39,966.15 | - |
| An emergency medical relief project to provide an urgent service to confront the current escalation in the Gaza Strip - UPA | 246,219.23 | - |
| Empowerment of girls with intellectual – BAYLSAN. | 19,244.35 | 59,530.85 |
| Project to protect women from sexual violence - TDH | 221,305.85 | - |
| Protection vulnerable women and girls survivors of GBV through coordinated and multisectorial responses – OCHA 1 | 40,182.98 | 113,036.45 |
| Protection and support of Women and Girls with Disabilities and Survivors of Cancer Subjected to GBV – OCHA | - | 326,445.86 |
| Improving Access to the Women with Disabilities and Survivors of GBV Project OCHA5 | 309,323.46 | - |
| Improving Access to adequate health and nutrition care services for children under five years and women in access restricted areas of Gaza Strip – OCHA 3 | - | 173,093.43 |
| Protection and support of Women and Girls with Disabilities and Survivors of Cancer Subjected to GBV Through Gender Responsive Multisectorial Responses– OCHA 4 | 329,655.41 | 5,915.35 |
| OCHA project in partnership with the Center for Women's Affairs | - | 200,044.27 |
| Enhancing prevention and protection responses to acutely vulnerable women and girls survivors of GBV in North Gaza – MAP. | 506,077.92 | 331,160.34 |
| Emergency Support Project - Al Taawon Foundation. | 614,052.63 | - |
| To improve citizens access to integrated health care Services through cash for work for young graduates – NDC | 7,895.20 | 751,632.34 |
| Protective Environment to prevent and Respond to violence Against Children in G.S. | - | 1,291.00 |
| Protection and respect of the rights of vulnerable Women and Girls, European Union Scholarship. | 338,136.43 | 359,300.77 |
| Protecting women and girls UN-WOMAN | 173,420.53 | 105,125.57 |
| | <u>4,602,077.34</u> | <u>3,489,290.34</u> |
| Fixed assets funded by grants and projects within 2021 – Exhibit (1/22) | (226,347.51) | - |
| | <u>4,375,729.83</u> | <u>3,489,290.34</u> |

Exhibit (1/22) - Fixed assets funded by grants and projects within 2021

| # | Asset | financier | Amount/NIS |
|---|------------------------|----------------|-------------------|
| 1 | Laptops 2 | OCHA | 6,421.87 |
| 2 | Tablet | OCHA | 1,749.42 |
| 3 | Laptop | TDH | 2,660.00 |
| 4 | Medical Devices | UPA | 106,662.15 |
| 5 | Physiotherapy Device 2 | European Union | 1,757.19 |
| 6 | Mobile Clinic Car | UPA | 107,096.88 |
| | Total | | 226,347.51 |

23. In-Kind Donations Expenses.

| | 2021 | 2020 |
|-----------------------------|-------------------|-------------------|
| Service Donations | 700.00 | 2,607.00 |
| In-Kind Donations | 194,982.22 | 369,302.91 |
| Discounted Medical Services | 75,739.00 | 53,624.35 |
| | 271,421.22 | 425,534.26 |

24. Health Services Expenses for Institutions.

| | 2021 | 2020 |
|--|-------------------|------------------|
| Aisha Association - Health service expenses | 41,450.60 | 29,318.00 |
| Women's Affairs Center - Health service expenses | 32,253.00 | 25,797.00 |
| Atfaluna Society for Deaf Children | 28,376.00 | - |
| Union of women Committees | 5,464.00 | - |
| Zina Association | 4,912.00 | - |
| | 112,455.60 | 55,115.00 |

25. Expenses of the Centers.

| | <u>2021</u> | <u>2020</u> |
|--|----------------------------|----------------------------|
| Gaza clinic | 1,740,342.17 | 1,139,749.26 |
| Gaza Laboratory | 388,368.15 | 347,708.79 |
| Jabalia Laboratory | 69,611.18 | 71,803.25 |
| Clinic Dental - Gaza | 722,228.16 | 693,923.49 |
| Clinic Dental - Jabalia | 18,737.87 | 10,517.93 |
| Women's Health Center - Gaza | 338,979.44 | 324,996.07 |
| Women's Health Center - Jabalia | 340,016.89 | 278,814.61 |
| Alehidan Ray Diagnostic Center | 662,046.84 | 683,083.87 |
| Ahmed Zaki Al - Yamani Cultural Center | 204,963.58 | 264,352.10 |
| Hstobathologi center | 168,542.76 | 139,120.66 |
| | <u>4,653,837.04</u> | <u>3,954,070.03</u> |

26. Administrative Expenses.

| | <u>2021</u> | <u>2020</u> |
|-----------------------------------|--------------------------|--------------------------|
| End of Service Indemnity Expenses | 18,509.79 | 12,734.31 |
| Electricity & Water | 6,984.87 | 6,954.91 |
| Stationery & Publications | 6,187.58 | 11,658.82 |
| Maintenance & Repairs | 34,096.66 | 25,158.70 |
| Post, Telephone, Internet | 763.67 | 3,512.10 |
| Advertisements & Publicity | 26,310.00 | 24,859.71 |
| Fuel | - | 10,917.50 |
| Employees Insurance | 1,466.94 | 1,287.11 |
| Conferences and Subscriptions | 155.20 | 170.77 |
| Professional Fees | 89,077.99 | 103,770.79 |
| Employees Transportation | 9,061.29 | 2,752.33 |
| Interest & Bank Commissions | 6,001.94 | 23,922.46 |
| Hospitality | 5,971.41 | 4,184.60 |
| Cleaning Materials | 9,515.32 | 10,163.06 |
| Attorney Fees | 12,811.54 | 13,604.86 |
| Vehicle Insurance & License | 6,163.67 | 4,175.67 |
| Others | 3,042.00 | 13,166.52 |
| | <u>236,119.87</u> | <u>272,994.22</u> |

27.Prior Years Adjustments.

| | <u>2021</u> | <u>2020</u> |
|--|------------------|------------------|
| Returning a former credit of the NDC project development | 22,210.41 | - |
| Deduction for a Previous Invoice | - | 584.32 |
| Record the Lease Income of the North Land | - | 9,815.71 |
| Adjustment on the Stationery Stores | - | 8,747.20 |
| Adjustment on Provision for End of Service | - | 19,943.95 |
| | <u>22,210.41</u> | <u>39,091.18</u> |