



# AL SHAYEB

CERTIFIED PUBLIC ACCOUNTANTS

**The Palestinian Centre for Rapprochement  
Between People**

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**Independent Auditor's Report**

**and**

**Financial Statements**

**31 December 2020**

Auditors Consultants Tax Advisors



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INDEPENDENT PROFESSIONAL FIRMS



# **The Palestinian Centre for Rapprochement Between People**

## **Beit Sahour – Palestine**

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### Independent Auditor's Report

To the Board of Trustees of  
The Palestinian Centre for Rapprochement Between People  
Beit Sahour - Palestine

#### Report on the financial statements

We have audited the accompanying statement of financial position of **The Palestinian Centre for Rapprochement Between People (Not for Profit Centre)** as of **31 December 2020** and the related statements of activities and changes in net assets, cash flows and functional expenses for the year then ended, and a summary of significant accounting policies and other explanatory notes.

#### Management's Responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the United States of America Statements on Financial Accounting Standards No. 116, 117, and 124 related to financial statements of Not-For-Profit organizations. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

#### Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Centre's preparation and fair presentation of the financial statements 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 internal control of the Centre. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **The Palestinian Centre for Rapprochement Between People (Not for Profit Centre)** as of 31 December 2020, the results of its operations, its cash flows and its functional expenses for the year then ended in accordance with International Financial Reporting Standards and the United States of America Statements on Financial Accounting Standards No. 116, 117, and 124 related to financial statements of Not-For-Profit organizations.

Issa Al Shayeb Abu Farha  
Certified Public Accountant  
AlShayeb Auditing & Accountancy Co  
Independent Member Of Geneva Group International

Bethlehem  
17 July 2021



06/09/2021  
**ISSA ABU FARHA**  
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**The Palestinian Centre for Rapprochement Between People**  
**Statement of Financial Position**  
**Year Ended 31 December 2020**

		<b>2020</b>	<b>2019</b>
	<b>Note</b>	<b>U.S. \$</b>	<b>U.S. \$</b>
<b>Assets</b>			
Cash on hand and at banks	3	107,934.08	260,102.97
Account Receivables & Others	4	32,762.90	32,762.90
Property, Plant & Equipment	5	25,123.82	25,153.21
Pledges Receivables	6	36,097.50	91,704.10
<b>Total Assets</b>		<b>201,918.30</b>	<b>409,723.18</b>
<b>Liabilities and Net Assets</b>			
<b>Liabilities:</b>			
Payables and accruals	7	97,955.08	107,046.55
Unearned Group Revenues	8	-	109,250.00
Reserves for employees' end of service indemnity	9	98,559.24	86,551.53
<b>Total liabilities</b>		<b>196,514.32</b>	<b>302,848.08</b>
<b>Net Assets :</b>			
Unrestricted		(16,076.29)	6,828.33
Temporarily restricted		21,480.27	100,046.77
<b>Total net assets - ( Statement - C )</b>		<b>5,403.98</b>	<b>106,875.10</b>
<b>Total liabilities and Net Assets</b>		<b>201,918.30</b>	<b>409,723.18</b>

**See Notes to Financial Statements**

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**Head of Board of Trustee**

\_\_\_\_\_  
**Treasurer**

**The Palestinian Centre for Rapprochement Between People**  
**Statement of Activities and Changes in Net Assets**  
**Year Ended 31 December 2020**

			Temporarily	Total	
		Unrestricted	Restricted	2020	2019
	Note	U.S. \$	U.S. \$	U.S. \$	U.S. \$
Operating revenues:					
Grants and donations for projects	10	-	98,253.24	98,253.24	21,550.76
Groups' Revenues		216,314.71	-	216,314.71	765,164.21
General Donations		18,720.29	-	18,720.29	15,825.37
Generally, subscription Fees		-	-	-	98.28
Other Revenues	11	10,236.69	-	10,236.69	9,708.95
Total operating revenues		245,271.69	98,253.24	343,524.93	812,347.57
Net assets released from restrictions	10	176,832.12	(176,832.12)	-	-
		422,103.81	(78,578.88)	343,524.93	812,347.57
Projects' Expenses	12	170,568.03	-	170,568.03	105,892.73
Total projects' expenses		170,568.03	-	170,568.03	105,892.73
Operating & Admin Expenses					
Groups' Expenses	13	142,294.67	-	142,294.67	591,151.87
Management and general Expenses	14	17,618.17		17,618.17	14,011.04
Siraj Project Expenses	15	113,413.71	-	113,413.71	163,837.28
Depreciation	5	5,879.21	-	5,879.21	6,318.87
Total Operating & Admin expenses		279,205.76	-	279,205.76	775,319.06
Total expenses		449,773.79	-	449,773.79	881,211.79
Gain/Loss from currency fluctuations		3,440.21	12.38	3,452.59	(5,073.71)
Increase (decrease) in net assets		(24,229.77)	(78,566.50)	(102,796.27)	(73,937.93)

See Notes to Financial Statements

Head of Board of Trustee

Treasurer

**The Palestinian Centre for Rapprochement Between People**  
**Statement of Changes in Net Assets**  
**Year Ended 31 December 2020**

	Temporarily		Total
	Unrestricted	Restricted	
	U.S. \$	U.S. \$	U.S. \$
<b>Net Assets at beginning of year 2019</b>	<b>(8,399.02)</b>	<b>189,212.05</b>	<b>180,813.03</b>
Increase in net assets during the year-Statement (B)	15,227.35	(89,165.28)	(73,937.93)
<b>Net Assets as at 31 December 2019</b>	<b>6,828.33</b>	<b>100,046.77</b>	<b>106,875.10</b>
Prior Year Adjustments - Payables	1,325.15	-	1,325.15
Increase in net assets during the year-Statement (B)	(24,229.77)	(78,566.50)	(102,796.27)
<b>Net Assets as at 31 December 2020</b>	<b>(16,076.29)</b>	<b>21,480.27</b>	<b>5,403.98</b>

See Notes to Financial Statements

**The Palestinian Centre for Rapprochement Between People**  
**Statement of Cash Flows**  
**Year Ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>U.S. \$</b>	<b>U.S. \$</b>
<b>Cash flows from operating activities:</b>		
<b>Adjustments to reconcile change in net assets</b>		
<b>to net cash provided from (used in) operating activities</b>		
Change in net assets	(102,796.27)	(73,937.93)
Depreciation	5,879.21	6,318.87
Prior Year Adjustments	1,325.15	
(Increase) in Unearned Revenues	(109,250.00)	109,250.00
(Increase) in Reserves for employees' end of service indemnity	12,007.71	(12,729.28)
(Increase) in Payables and accruals	(9,091.47)	12,227.51
(Increase) in pledges receivables	55,606.60	76,479.61
(Increase) in Account Receivables & Others	-	-
<b>Total cash (used in) operating activities</b>	<b>(146,319.07)</b>	<b>117,608.78</b>
<b>Cash flows from investing activities:</b>		
Procurement of fixed assets	(5,849.82)	(3,392.03)
<b>Cash flows (used in) investing activities</b>	<b>(5,849.82)</b>	<b>(3,392.03)</b>
<b>(Increase) in cash during the year</b>	<b>(152,168.89)</b>	<b>114,216.26</b>
Cash on hand and at banks at beginning of year	260,102.97	145,886.22
<b>Cash on hand and at banks at end of year</b>	<b>107,934.08</b>	<b>260,102.48</b>



**The Palestinian Centre for Rapprochement Between People**  
**Notes to Financial Statements**  
**Year Ended 31 December 2020**

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**1. The Centre:**

The Palestinian Centre for Rapprochement Between People is a non-profit non-governmental organization registered at the Palestinian National Authority, registration number (BL-447-S) since 2004.

The Palestinian Centre for Rapprochement Between People fully adopts and teaches peaceful means to solve conflicts on different levels.

**Our Mission:**

The Palestinian Centre for Rapprochement Between People works to bridge the gap between Palestinians and peoples from all around the world, informing the public about the reality in Palestine, and empowering the community through nonviolent direct action.

**Our Goals:**

- 1) Promote arriving at a just and peaceful Palestine
- 2) Promote harmony and rapprochement within society and between societies
- 3) Raise awareness Provide accurate and first-hand information about Palestine
- 4) Enhance civic duty and civic responsibility especially for empowering youth, women, and for marginalized segments of our society.

Attempting to match these issues, PCR has recently developed four departments, where all its activities fall under, namely the Media Department which is running the International Middle East Media Center, Travel Department which is running the Siraj Center for Holy Land Studies and the Community Service and Development Departments which is running the Angelo Frammartino Educational Center and the Advocacy Department which is running the Palestine Justice Network.

**2. Summary of Significant Accounting Policies:**

The financial statements of The Palestinian Centre for Rapprochement Between People have been prepared on accrual basis of accounting using the historical cost convention, and in conformity with International Financial Reporting Standards and the United States of America Statements on Financial Accounting Standards No. 116, 117, and 124 related to financial statements of Not-For-Profit organizations.

**2.1 Adoption of new and revised International Financial Reporting Standards (IFRSs):**

In the current year, The Centre management considered all new and revised Standards and Interpretations issued by the International Accounting Standards Board (IASB) and the International Financial Reporting Interpretations Committee (IFRIC) of IASB, relevant to its activities, that were issued and effective for annual reporting periods ending on 31 December 2020. The application of the new standards and interpretations has no effect on the financial position or the results of operations of the Centre.



**2. Summary of Significant Accounting Policies: (Continued)**

**2.2 Significant accounting policies followed are as described below:**

a. The Palestinian Centre for Rapprochement Between People Centre maintains its accounts in accordance with principles of fund accounting under which the net assets of the Centre and changes therein are classified and reported as follows:

- **Unrestricted net assets** - Net assets whose use by the Centre is not subject to donor-imposed restrictions.
- **Temporarily Restricted Net Assets** - Net assets whose use by the Centre is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and released by actions of the Centre pursuant to those donor-imposed stipulations.
- **Grants Receivables** - represents amounts due from funding Centres for expenses incurred through 31 December 2020.
- **Revenues** - are reported as increase in unrestricted net assets unless their use is limited by donor-imposed restrictions. Expenses are reported as decrease in unrestricted net assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported as net assets released from restrictions.

**b. Fixed Assets**

Fixed assets are stated at cost net of accumulated depreciation. Depreciation is computed on a straight-line basis over the estimated useful lives of the respective assets ranging from 7% to 20%.

When the expected recoverable amount is less than the net book value, the fixed assets amount is reduced to the lower of the cost or net realizable value and the difference (if any) is included in the statement of activities.

The useful lives of fixed assets are reviewed at the end of each year. In case the expected useful life is different from what was determined before, the change in estimate is recorded in the following years, being as a change in estimate.

**c. Reserve for Staff Benefits:**

**Severance Pay:**

The Centre provides for employees' severance pay compensation Accordance Palestinian Labor Law based on the last salary paid during the year.

**d. Functional Expenses:**

The Centre allocates its expenses on a functional basis among its various programs and general administration. Expenses that can be identified with a specific program or administration are charged directly. Other expenses that are common to several functions are allocated between functions based on the best estimates and judgment .

**2. Summary of Significant Accounting Policies: (Continued)**

**e. Foreign Currency Transactions:**

- The books of accounts are maintained in US Dollar. Transactions which are denominated in foreign currencies other than US Dollar currencies are converted into US Dollar equivalent at the spot exchange rate prevailing at the date of each transaction.
- Transactions and balances which are denominated or expressed in US Dollar are presented at the actual US Dollar received or paid.
- All other income and expenses in local currency are converted into US Dollar equivalent at the average rate of exchange prevailing during the year.
- Fixed assets and related depreciation are translated at historical rates. Additions to cost were translated using the average rate of exchange prevailing during the year.
- Exchange differences arising from currency conversion are charged to the statement of activities.

**f. Estimates and assumptions:**

The financial statements include certain estimates and assumptions made by management relating to reporting of assets, liabilities, at the date of the statement of financial position, and the reporting of revenue, expenses, gains, and losses during the year. Actual results may differ from those estimates adopted by the Centre's management. Estimates used in the preparation of the financial statements are the assessment of useful lives of fixed assets and all other provisions.

**3. Cash on hand and deposits with banks:**

**Composition:**

	<b>2020</b>	<b>2019</b>
	<b>US.\$</b>	<b>US.\$</b>
Cash On Hand - PCR	34.82	1,088.30
Cash On Hand - Siraj	673.09	3,945.97
Cash At Banks - PCR	27,744.57	29,767.96
Cash At Banks - Siraj	58,167.60	222,986.74
Fixed Deposits - Siraj	21,314.00	2,314.00
	<b>107,934.08</b>	<b>260,102.97</b>

**4. Account Receivables & Others:**

**Composition:**

	<b>2020</b>	<b>2019</b>
	<b>US.\$</b>	<b>US.\$</b>
Abraham Path Initiative	837.09	837.09
GIZ Office Al Bireh	615.06	615.06
Account Receivables - Employees Advances	31,310.75	31,310.75
	<b>32,762.90</b>	<b>32,762.90</b>



**The Palestinian Centre for Rapprochement Between People**  
**Notes to Financial Statements**  
**Year Ended 31 December 2020**

**5. Office furniture and equipment – Net of accumulated depreciation:**  
**Composition: As of 31 December 2020:**

	Office Equipment US Dollar	Furniture US Dollar	Electrical Equipment US Dollar	Cars US Dollar	Office Improvement US Dollar	Total US Dollar
Cost as 31/12/2019	32,461.17	10,777.35	40,768.94	26,706.00	8,467.00	119,180.46
Additions	2,405.09	239.16	3,205.57	-	-	5,849.82
Cost as 31/12/2020	<b>34,866.26</b>	<b>11,016.51</b>	<b>43,974.51</b>	<b>26,706.00</b>	<b>8,467.00</b>	<b>125,030.28</b>
Accumulated Dep. as 31/12/2019	31,439.48	9,352.09	37,053.72	12,229.88	3,952.08	94,027.25
Deprecation for The Year	652.95	152.88	1,546.44	2,677.92	849.02	5,879.21
Accumulated Dep. as 31/12/2020	<b>32,092.43</b>	<b>9,504.97</b>	<b>38,600.16</b>	<b>14,907.80</b>	<b>4,801.10</b>	<b>99,906.46</b>
Net Book Value as 31/12/2020	<b>2,773.83</b>	<b>1,511.54</b>	<b>5,374.35</b>	<b>11,798.20</b>	<b>3,665.90</b>	<b>25,123.82</b>
Net Book Value as 31/12/2019	1,021.69	1,425.26	3,715.22	14,476.12	4,514.92	25,153.21

**6. Pledges Receivables:**  
**Composition:**

	2020 US.\$	2019 US.\$
EU-Projects	14,175.94	69,782.54
UN HABITAT	8,010.00	8,010.00
A la Calle	2,301.04	2,301.04
Palestine Pilgrimage	11,610.52	11,610.52
	<b>36,097.50</b>	<b>91,704.10</b>

**7. Payables and accruals:**  
**Composition:**

	2020 US.\$	2019 US.\$
Due To Vendors	9,092.99	10,185.83
Accrued Salaries - PCR	71,518.54	72,374.89
Accrued Salaries - Siraj Project	4,975.50	-
Outstanding Checks	9,779.60	21,831.76
Income Tax Payable	268.45	334.07
Accrued Expenses	2,320.00	2,320.00
	<b>97,955.08</b>	<b>107,046.55</b>

**8. Unearned Group Revenues:**  
**Composition:**

	2020 US.\$	2019 US.\$
Swarthmore College 2019	-	60,000.00
In The Footsteps of Jesus 2020	-	22,620.00
Phillips Theological Seminary	-	26,630.00
	<b>-</b>	<b>109,250.00</b>



**The Palestinian Centre for Rapprochement Between People**  
**Notes to Financial Statements**  
**Year Ended 31 December 2020**

**9. Employees' End of Service Indemnity**  
**Composition: PCR**

	<b>Severance Pay</b>	
	<b>2020</b>	<b>2019</b>
	<b>US.\$</b>	<b>US.\$</b>
Balance at beginning of year	33,611.43	31,959.35
Provision for the year	3,666.89	2,280.73
Currency Variance	-	(628.65)
<b>Balance at end of year</b>	<b>37,278.32</b>	<b>33,611.43</b>

**Composition: SIRAJ Project**

	<b>Severance Pay</b>	
	<b>2020</b>	<b>2019</b>
	<b>US.\$</b>	<b>US.\$</b>
Balance at beginning of year	52,940.10	47,028.46
Provision for the year	8,340.82	8,005.93
Currency Variance	-	670.79
Payments during the year	-	(2,765.08)
<b>Balance at end of year</b>	<b>61,280.92</b>	<b>52,940.10</b>
<b>Grant Total</b>	<b>98,559.24</b>	<b>86,551.53</b>

**10. Releases from Temporarily restricted assets by funding source for the year ended 31 December 2020,2019 is as follows:**  
**Composition:**

<b>Project Name</b>	<b>Balance, beginning of year</b>	<b>Movement during 2020</b>			<b>Balance, end of year</b>
		<b>Additions</b>	<b>Released to unrestricted</b>	<b>Currency Variance</b>	
<i>Tunes For Peace</i>	13,954.23	5,330.32	(1,680.32)	-	17,604.23
<i>IMEMC</i>	(10,917.97)	-	-	-	(10,917.97)
<i>Shepherds Night</i>	389.05	-	-	-	389.05
<i>EU-Promoting governance &amp; citizenship</i>	91,215.33	33,905.64	(113,589.28)	-	11,531.69
<i>Bridging The Gap-NDI</i>	3,783.62	7,143.48	(13,404.83)	-	(2,477.73)
<i>Increasing Social&amp;Political Engagement</i>	1,188.42	-	(1,188.42)	-	-
<i>Shepherds Tale</i>	434.09	579.56	(464.73)	-	548.92
<i>EU-Unity &amp; Diversity in Nature and Soc</i>	-	31,802.05	(39,645.54)	-	(7,843.49)
<i>CFF</i>	-	19,492.19	(6,859.00)	12.38	12,645.57
	<b>100,046.77</b>	<b>98,253.24</b>	<b>(176,832.12)</b>	<b>12.38</b>	<b>21,480.27</b>

**The Palestinian Centre for Rapprochement Between People**  
**Notes to Financial Statements**  
**Year Ended 31 December 2020**

**10. Releases from Temporarily restricted assets by funding source for the year ended 31 December 2019 is as follows:**

Project Name	Balance, beginning of year	Movement during 2019			Balance, end of year
		Additions	Released to unrestricted	Currency Varriance	
<i>Tunes For Peace</i>	15,811.87	489.31	(2,296.90)	(50.05)	13,954.23
<i>IMEMC</i>	(10,917.97)	-	-	-	(10,917.97)
<i>Shepherds Night</i>	389.05	-	-	-	389.05
<i>EU-Promoting governance &amp; citizenship</i>	172,673.91	-	(77,261.18)	(4,197.40)	91,215.33
<i>Bridging The Gap-NDI</i>	2,996.10	9,054.59	(8,528.86)	261.79	3,783.62
<i>Increasing Social&amp;Political Engagement</i>	8,259.09	10,922.53	(17,694.48)	(298.72)	1,188.42
<i>Shepherds Tale</i>	-	1,084.33	(721.31)	71.07	434.09
	<b>189,212.05</b>	<b>21,550.76</b>	<b>(106,502.73)</b>	<b>(4,213.31)</b>	<b>100,046.77</b>

**11. Other Revenues:**

	<b>2020</b>	<b>2019</b>
	<b>US.\$</b>	<b>US.\$</b>
Courses & Hall Revenue	326.71	86.34
Film & Camera Revenues	4,080.00	-
Dabkeh Dance Club	-	169.78
Others	5,829.98	9,452.83
	<b>10,236.69</b>	<b>9,708.95</b>

The Palestinian Centre for Rapprochement Between People  
Notes to Financial Statements  
Year Ended 31 December 2020

12. Projects' Expenses:

Expenses Tites	Tunes for Peace	EU- Promoting Government	NDI	IRIX	Shepherds Tale	EU-Unity & Diversity in Nature and Society	CFF	Grand Total	
								2020	2019
								USD	USD
Salaries Expense	1,350.00	30,813.80	5,199.91	-	-	20,591.52	980.00	58,935.23	45,904.41
End of Service Expense	-	945.37	-	-	-	324.00	-	1,269.37	1,256.26
Bank Charges	-	62.97	10.50	-	0.58	21.68	4.00	99.73	102.17
Transportation Expense	-	6,951.02	-	-	-	-	-	6,951.02	12,432.66
Office Maintenance & Supplies	58.40	1,582.96	879.91	-	-	8,477.40	-	10,998.67	923.20
Research & Study Expenses	-	-	-	-	-	-	-	-	-
Communication Expense	-	290.00	1,519.45	-	-	1,800.00	-	3,609.45	285.03
Workshops & Activities Expense	-	164.72	213.30	-	-	-	5,875.00	6,253.02	7,249.33
Consulting Services	-	26,558.54	1,360.91	-	-	-	-	27,919.45	4,540.00
Stationary & Printing	-	17,426.99	1,463.89	-	-	-	-	18,890.88	6,643.91
Gifts & Misc	-	194.00	-	-	-	7.69	-	201.69	721.31
Training & Translation	271.92	1,748.03	-	-	-	-	-	2,019.95	3,772.66
News Production - IMEMC	-	-	-	-	-	-	-	-	-
Car Rental & Fuel Expense	-	7,847.79	-	-	-	1,343.83	-	9,191.62	10,001.76
Accommodation & Food & Hosting	-	-	-	-	-	2,904.90	-	2,904.90	-
Stage & Band and Candles	-	2,601.00	-	-	464.15	-	-	3,065.15	500.00
Video production & Ads & Web	-	3,866.00	1,561.29	-	-	100.00	-	5,527.29	6,601.37
Hospitality & Hall Rent	-	12,536.09	21.48	-	-	173.04	-	12,730.61	4,958.66
	1,680.32	113,589.28	12,230.64	-	464.73	35,744.06	6,859.00	170,568.03	105,892.73
Procurements of Fixed Assets	-	-	1,174.19	-	-	3,901.48	-	5,075.67	610.00
Released From Ristrictions	-	-	-	1,188.42	-	-	-	1,188.42	-
<b>Grand Total</b>	<b>1,680.32</b>	<b>113,589.28</b>	<b>13,404.83</b>	<b>1,188.42</b>	<b>464.73</b>	<b>39,645.54</b>	<b>6,859.00</b>	<b>176,832.12</b>	<b>106,502.73</b>



The Palestinian Centre for Rapprochement Between People  
Notes to Financial Statements  
Year Ended 31 December 2020

12. Projects' Expenses:

Expenses Tites	Tunes for Peace	EU	NDI	IRIX	Shepherds Tale	Grand Total	
						2019 USD	2018 USD
Salaries Expense	1,300.00	38,315.81	3,917.94	2,370.66	-	45,904.41	48,586.25
End of Service Expense	-	1,124.01	-	132.25	-	1,256.26	1,867.13
Bank Charges	-	53.17	-	49.00	-	102.17	92.00
Transportation Expense	-	12,432.66	-	-	-	12,432.66	969.81
Office Maintenance & Supplies	-	676.00	247.20	-	-	923.20	466.84
Research & Study Expenses	-	-	-	-	-	-	12,039.67
Communication Expense	-	-	184.65	100.38	-	285.03	10,530.98
Workshops & Activities Expense	-	900.00	549.33	5,800.00	-	7,249.33	2,282.89
Consulting Services	-	2,740.00	-	1,800.00	-	4,540.00	5,736.97
Stationary & Printing	-	4,777.50	380.57	1,485.84	-	6,643.91	2,463.15
Gifts & Misc	-	-	-	-	721.31	721.31	-
Training & Translation	996.90	1,275.76	-	1,500.00	-	3,772.66	7,709.95
News Production - IMEMC	-	-	-	-	-	-	-
Car Rental & Fuel Expense	-	8,847.02	904.74	250.00	-	10,001.76	10,088.78
Accomadation & Food & Hosting	-	-	-	-	-	-	-
Stage & Band and Candles	-	500.00	-	-	-	500.00	-
Video production & Ads	-	1,682.82	1,418.55	3,500.00	-	6,601.37	1,466.00
Hospitality & Hall Rent	-	3,936.43	315.88	706.35	-	4,958.66	1,442.00
	2,296.90	77,261.18	7,918.86	17,694.48	721.31	105,892.73	105,742.42
Procurments of Fixed Assets	-	-	610.00	-	-	610.00	780.02
Released From Ristrictions	-	-	-	-	-	-	-
<b>Grand Total</b>	2,296.90	77,261.18	8,528.86	17,694.48	721.31	106,502.73	105,742.42

**The Palestinian Centre for Rapprochement Between People**  
**Notes to Financial Statements**  
**Year Ended 31 December 2020**

**13. Groups' Expenses:**

	<b>2020</b>	<b>2019</b>
	<b>US.\$</b>	<b>US.\$</b>
Accommodation	71,280.64	311,399.70
Transportation	18,258.71	78,588.81
Guiding & Escort	21,120.00	64,576.95
Bank Charges	219.91	2,206.20
Family Stay	11,195.00	27,074.38
Lunch & Dinner	6,892.14	51,054.89
Lecture & Training & Volunteer	4,580.56	1,229.73
Tour & visits the holy sites	1,875.94	9,052.45
Group Supplies & Activities Expense	521.46	5,264.55
Groups Insurance & Medical Supplies	1,473.51	3,508.06
Bands Expense	800.00	3,687.43
Phone,Jawwal ,& Internet	417.59	1,371.68
Gifts Expense	1,057.66	7,042.28
Cleaning & Hospitality	612.93	119.83
Stationary & Prints	524.04	8,830.08
Parking & tips	936.62	4,079.45
Hall Rent & Meetings	527.96	12,065.40
	<b>142,294.67</b>	<b>591,151.87</b>

**14. Management and general expenses – PCR**

	<b>2020</b>	<b>2019</b>
	<b>US.\$</b>	<b>US.\$</b>
Salaries expense	1,259.77	6,150.12
Insurance expense	1,011.14	-
Bank Charges & Others	367.55	304.12
Employees' End Of Service Indemnity	2,664.96	1,024.47
Public Relation & Travel Expense	232.04	491.05
Stationary & Prints	112.09	587.51
Phone,Jawwal ,& Internet	2,456.27	1,204.47
Tools & Office Maintenance	1,489.99	169.89
Cleaning & Hospitality	1,528.65	164.74
Web Hosting & Computer software	80.00	80.00
Electricity & Water	1,183.60	206.56
Car Insurance & License	2,069.67	920.30
Donation Expense	-	400.00
Misc. & Fuel Expense	3,162.44	2,307.81
	<b>17,618.17</b>	<b>14,011.04</b>

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**15. Management and general expenses – SIRAJ Project**

	<b>2020</b>	<b>2019</b>
	<b>US.\$</b>	<b>US.\$</b>
Salaries & Overtime	66,999.98	80,678.28
Employee Insurance	5,460.25	3,167.35
Bank & Interest Charges	239.40	581.96
Car Fuel & Rent Expense	444.55	5,015.53
Employees' End Of Service Indemnity	7,901.72	8,005.93
Storage Rent	1,039.17	1,350.15
Stationary & Prints	1,938.77	3,984.84
Car Maintenance, Insurance & license	297.69	2,794.99
Electricity & Water	1,154.99	3,067.46
Exhibition & Gifts	550.58	2,418.61
Professional Fees	4,660.00	3,660.00
Travel & Transportation Expense	7,680.99	20,359.54
Phone, Jawwal, Internet and post fees	4,691.87	5,958.12
Office Maintenance & Insurance	282.05	2,154.93
Registration Fees & others	1,568.92	5,081.09
Cleaning & Hospitality & Misc. Expenses	1,248.65	6,164.97
Web Hosting & Computer Software	3,998.11	2,517.08
Stipend & Advertising Expenses	1,600.24	1,400.00
Lunch & Dinner & Hosting	178.37	2,690.26
Income Tax Withholding Expense	569.26	981.46
Donation & Other Expense	908.15	1,804.73
	<b>113,413.71</b>	<b>163,837.28</b>

**16. Contingent liabilities**

There are no contingent liabilities that have been incurred by the Institution in relation to the year 2020 or 2019.

**17. Post-reporting date events**

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorization.

**18. Comparative figures**

Certain comparative figures have been reclassified to conform with the current presentation of the financial statements for the year.