

CNEWA - PONTIFICAL MISSION FOR PALESTINE

FINANCIAL STATEMENTS

For the year ended December 31, 2019

AND INDEPENDENT AUDITOR'S REPORT

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Independent auditor's report to the Country director of CNEWA - Pontifical Mission for Palestine

Our opinion

In our opinion, the accompanying financial statements of the CNEWA - Pontifical Mission for Palestine ("PMP") for the year ended 31 December, 2019 are prepared, in all material respects, in accordance with the accounting policies described in Note (2) to the financial statements.

What we have audited

PMP's financial statements comprise:

- Statement of financial position as of December 31, 2019;
- Statement of activities and changes in net assets for the year then ended;
- Statement of functional expenses;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies.

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

Independence

We are independent of PMP in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) that are relevant to our audit of the financial statements. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

Emphasis of Matter - Basis of accounting and restriction on distribution and use

We draw your attention to note (2) to the financial statements, which describes the basis of accounting. The financial statements are prepared to provide information to Catholic Near East Welfare Association – New York, PMP and its donors in complying with the accounting policies described in note (2) to the financial statements. As a result, the financial statements may not be suitable for another purpose.

Our report is intended solely for Catholic Near East Welfare Association – New York, PMP and its donors and should not be distributed to or used by parties other than Catholic Near East Welfare Association – New York, PMP and its donors. Our opinion is not modified in respect of this matter.



Independent auditor's report to the Country director of CNEWA - Pontifical Mission for Palestine (continued)

Other information

Management is responsible for the other information. The other information comprises the Programmatic Disbursement Schedule in annex I (but does not include the financial statements and our auditor's report thereon).

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation of the financial statements **in accordance with the accounting policies described in Note (2) to the financial statements**, 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 statements, management is responsible for assessing PMP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate PMP or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing PMP's financial reporting process.

Auditor's responsibilities for the audit of the 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. Reasonable 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 the 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 scepticism throughout the audit.



*Independent auditor's report to the Country director of CNEWA -
Pontifical Mission for Palestine (continued)*

Auditor's responsibilities for the audit of the financial statements (continued)

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 than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, 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 PMP's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 PMP'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 PMP to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.


PricewaterhouseCoopers Palestine

March 12, 2020
Ramallah, Palestine

STATEMENT OF FINANCIAL POSITION

(All amounts in US Dollars)

	Note	2019	2018
ASSETS			
Noncurrent assets			
Property and equipment	(3)	79,070	88,495
Due from CNEWA	(4)	412,248	353,134
Loans receivable	(5)	2,033	1,874
Long-term deposits		293,285	40,849
Total noncurrent assets		786,636	484,352
Current assets			
Prepayments and other current assets	(6)	17,684	18,220
Short-term deposits		379,533	609,743
Cash and cash equivalents	(7)	1,255,296	691,501
Total current assets		1,652,513	1,319,464
Total assets		2,439,149	1,803,816
NET ASSETS AND LIABILITIES			
Net assets			
Net assets – with donor restriction	(8)	1,320,945	882,821
Net assets – without donor restriction		330,821	237,835
Total net assets		1,651,766	1,120,656
Noncurrent liabilities			
Provision for employees' indemnity	(9)	745,370	654,670
Pass-through liability	(10)	15,019	15,099
Total noncurrent liabilities		760,389	669,769
Current liabilities			
Accrued expenses	(11)	26,994	13,391
Total liabilities		787,383	683,160
Total net assets and liabilities		2,439,149	1,803,816

- The above financial statements should be read in conjunction with accompanying notes on pages 9 to 20.
- The financial statements on page 5 to 20 were authorized for issue by the Regional Director on March 3, 2020 and were signed by him.

Regional Director to Palestine and Israel
Mr. Joseph Hazboun



CNEWA - Pontifical Mission for Palestine

Financial statements for the year ended December 31, 2019

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

(All amounts in US Dollars)

	Note	2019			2018
		Net assets without donor restriction	Net assets with donor restriction	Total net assets	Total net assets
Revenues, gains and other support					
Contributions and grants from funding agencies	(12,8)	658,819	2,765,702	3,424,521	3,138,047
Interest Income		-	11,055	11,055	5,935
Currency exchange gain (loss)		(2,256)	(1,434)	(3,690)	(3,054)
Loss on disposal of property, plant and equipment		(489)	-	(489)	-
Net assets released from restrictions	(8)	2,337,199	(2,337,199)	-	-
Total revenues, gains and other support		2,993,273	438,124	3,431,397	3,140,928
Expenses					
Accompanying the Church		686,198	-	686,198	662,068
Responding to Human Needs		2,253,637	-	2,253,637	2,376,092
Total expenses		2,939,835	-	2,939,835	3,038,160
(Decrease) Increase in net assets		53,438	438,124	491,562	102,768
Other changes in net assets					
Charges from CNEWA, HQ		1,310	-	1,310	2,083
CNEWA, HQ transfers of assets to end-of-service fund	(9)	33,738	-	33,738	50,228
CNEWA, HQ transfers of assets to fixed assets		4,500	-	4,500	14,000
Total other changes in net assets		39,548	-	39,548	66,311
Net change in net assets		92,986	438,124	531,110	169,079
Net assets, beginning of the year		237,835	882,821	1,120,656	951,577
Net assets, end of the year		330,821	1,320,945	1,651,766	1,120,656

- The above financial statements should be read in conjunction with accompanying notes on pages 9 to 20.

CNEWA - Pontifical Mission for Palestine

Financial statements for the year ended December 31, 2019

STATEMENT OF FUNCTIONAL EXPENSES

(All amounts in US Dollars)

	Note	2019			2018
		Accompanying the Church	Responding to Human Needs	Total	Total
Salaries and Related Expenses					
Salaries		85,005	258,439	343,444	335,378
Salaries related benefits	(13)	32,750	70,465	103,215	116,466
Total Salaries and Related Expenses		117,755	328,904	446,659	451,844
Other Operating Expenses					
Professional fees and services		3,088	10,677	13,765	15,008
Occupancy		13,467	31,689	45,156	37,265
Equipment maintenance		147	317	464	1,041
Dues, books and subscriptions		373	801	1,174	1,012
Consumable supplies		751	1,616	2,367	3,169
Postage and shipping		205	441	646	954
Telecommunications		6,324	18,460	24,784	25,796
Printing		421	905	1,326	1,990
Business meals		760	1,635	2,395	1,958
Parking fees		807	1,736	2,543	2,502
Advertising		63	137	200	182
Bank fees		499	1,239	1,738	2,846
Promotion and public relations		991	2,132	3,123	2,407
Conferences, conventions and seminars		1,628	3,503	5,131	4,971
Travel		3,499	11,001	14,500	19,100
Insurance (property and vehicles)		4,119	8,865	12,984	13,438
Total Other Operating Expenses		37,142	95,154	132,296	133,639
Programmatic Disbursements					
Subsidies to institutions		-	237,000	237,000	297,000
Project support to other institutions		525,884	1,580,923	2,106,807	2,138,947
Total Programmatic Disbursements		525,884	1,817,923	2,343,807	2,435,947
Depreciation and amortization		5,417	11,656	17,073	16,730
Total Functional Expenses		686,198	2,253,637	2,939,835	3,038,160

- The above financial statements should be read in conjunction with accompanying notes on pages 9 to 20.

STATEMENT OF CASH FLOWS

(All amounts in US Dollars)

	Note	2019	2018
Cash flows from operating activities			
Changes in net assets for the year		531,110	169,079
Adjustments:			
Depreciation	(3)	17,073	16,730
Gain on sale of property, plant and equipment		489	-
Provision for end of service benefits – net of currency variance	(9)	55,364	25,678
Provision employees' provident fund benefits – net of currency variance	(9)	89,622	37,275
Net change in due from CNEWA		(59,114)	(22,603)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:			
Prepayments and other current assets	(6)	536	(1,994)
Payments during the year - Provision employees' provident fund benefits	(9)	(54,286)	(20,224)
Accrued expenses	(11)	13,603	(3,394)
Pass-through liabilities	(10)	(80)	4,385
Net cash provided by operating activities		594,317	204,932
Cash flows used in investing activities			
Short-term deposit		230,210	(257,145)
Long-term deposit		(252,436)	219,971
Purchase of property and equipment	(3)	(8,137)	(15,173)
Net cash used in investing activities		(30,363)	(52,347)
Cash flows from financing activities			
Loans receivable	(5)	(159)	1,595
Change in cash and cash equivalents		563,795	154,180
Cash and cash equivalents, beginning of the year		691,501	537,321
Cash and cash equivalents, end of the year	(7)	1,255,296	691,501

- The above financial statements should be read in conjunction with accompanying notes on pages 9 to 20.

NOTES TO THE FINANCIAL STATEMENTS

(All amounts in US Dollars)

NOTE (1) GENERAL

Founded by Pope Pius XI in 1926, Catholic Near East Welfare Association (CNEWA) supports the works and activities of the Eastern churches, Northeast Africa, India and Eastern Europe. Concerned for the fate of Palestinian refugees, in 1949 Pope Pius XII founded the Pontifical Mission for Palestine (PMP), entrusting its leadership and administration to CNEWA. With growing regional instability, the mandate expanded to serve all those in need. Now with three offices in the Middle East — Amman, Beirut and Jerusalem — CNEWA-PMP works for, through and with the local churches, supporting programs that form church and community leaders, and sustain schools and social services for the most vulnerable.

The overall direction of CNEWA-PMP is entrusted to a president proposed by a board of bishops and confirmed by the Holy See. Ex officio, the archbishop of New York serves as chair. CNEWA-PMP collaborates closely with the Holy See's Congregation for the Eastern Churches as well as other departments of the Holy See. Regional Offices of CNEWA-PMP in Amman, Beirut and Jerusalem are managed by directors who recommend, plan and execute programs in their particular area of responsibility. In Amman, this includes projects in Jordan and Iraq; in Beirut, this includes projects in Lebanon, Syria and Egypt; and in Jerusalem, this includes projects in Palestine and Israel. In exceptional circumstances, an emergency response team is formed to address pressing needs.

In Jerusalem, CNEWA-PMP was a founding member of the Coordinating Catholic Aid Organizations Committee. CNEWA-PMP participates in a number of boards as ex officio members, including Bethlehem University and the Paul VI Ephpheta Institute.

NOTE (2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The accompanying financial statements have been prepared in accordance with and comply with the financial regulations and the accounting policies of Catholic Near East Welfare Association (CNEWA or Home Office). These financial statements have been prepared under the historical cost convention and presented in US Dollars (USD).

Preparation of the financial statements requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from those estimates and the original estimates and assumptions will be modified as appropriate in the year in which the circumstances change.

(a) Net assets

Net assets and revenue, gains, and losses are classified based on the existence or absence of donor imposed restrictions.

Accordingly, the net assets of the Mission and changes therein are classified and reported as follows:

- Net Assets Without Donor Restrictions – net assets without donor restrictions are available for use at the discretion of the Home office and/or management for general operating purposes. From time to time the Home Office may designate a portion of these net assets for specific purposes.
- Net Assets With Donor Restrictions – net assets with donor restrictions consist of assets whose use is limited by donor imposed time and/or purpose restrictions.

The Mission reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the statement of activities as net assets released from restriction.

Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Mission to expend the income generated by the assets in accordance with the provisions of additional imposed stipulations or a executive approved spending policy. As of December 31, 2019, net assets with donor restrictions did not include asset that contains permanent donor stipulations.

NOTES TO THE FINANCIAL STATEMENTS

(All amounts in US Dollars)

(b) Cash Equivalents

The Mission considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents with the exception of short-term investments managed by the Mission's for long-term investment purposes.

(c) Property and equipment

Property and equipment are stated at historical cost net of accumulated depreciation and impairment losses, if any. Depreciation is computed using the straight-line method over the estimated useful lives of the assets based on their estimated useful lives, as follows:

Asset category	Estimated useful life in years
Furniture and fixtures	10
Equipment	5
Vehicles	5
Leasehold improvements	20

The cost of the property and equipment includes all of the expenditures that are directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to CNEWA - PMP and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

(d) Provision for employee' benefits

Provision for Severance Pay: Provision for severance pay is payable to the employees at the end of their services and it is provided in accordance with the guidelines set by the local labor laws. The provision is computed and provided for based on one month for the latest salary of each employee. CNEWA, New York holds investments to cover the Pontifical Mission Jerusalem Office employees' end of service liability. The amount is internally designated to settle employees' end of service when it comes due. An actuarial valuation is not performed on the provision for employees' end of service benefits as the net impact of the discount rate and future salary and benefits level on the present value of the benefits obligations are not expected by management to be significant.

Employees Saving fund: CNEWA - During the year 2008, a contributory provident fund scheme for CNEWA – PMP employees was set up, whereby CNEWA - PMP contributed the equivalent of 11% of employees' salaries to the fund, which is matched by a 5.5% contribution by the employees. A separate bank account has been designed for provident fund liability and replenished with cash for the purpose of settlement upon the employees' termination of service.

(e) Provisions

Provisions are recognized when the CNEWA - PMP has an obligation (legal or constructive) arising from a past event, and the costs to settle the obligation are both probable and able to be reliably measured.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

(f) Accrued expenses and other current liabilities

Accrued expenses and other current liabilities are recognised for the amounts to be paid in the future for goods and services received, whether billed by the suppliers or not.

(g) Translation of foreign currencies

The accompanying financial statements are denominated in US Dollars. Transactions in other currencies are translated to US Dollars using the exchange rates prevailing at the date of each transaction. Monetary assets and liabilities denominated in foreign currencies are translated to US Dollars by applying the exchange rates prevailing at the reporting date. Exchange gains or losses resulting from the settlement of such transactions are recognised in the *statement of activities and changes*

CNEWA - Pontifical Mission for PalestineFinancial statements for the year ended December 31, 2019

NOTES TO THE FINANCIAL STATEMENTS

(All amounts in US Dollars)

in net assets. The exchange rates of other currencies against the US dollar as of December 31, 2019 and 2018 are as follows:

	2019	2018
New Israeli Shekel (NIS)	3.456	3.748
EURO	0.891	0.873

(h) Expenditures recognition

Expenses are recognized when incurred based on the accrual basis of accounting.

(i) Income tax

CNEWA - PMP is a non-profit membership-based organization. Accordingly, it is not subject to income tax.

CNEWA - Pontifical Mission for Palestine

Financial statements for the year ended December 31, 2019

NOTES TO THE FINANCIAL STATEMENTS

(All amounts in US Dollars)

NOTE (3) PROPERTY AND EQUIPMENT

Details:

	Furniture and Fixture	Equipment	Vehicles	Leasehold improvements	Total
Cost					
At January 1, 2019	30,650	61,524	136,228	84,023	312,425
Additions	1,591	6,546	-	-	8,137
Disposals	(1,367)	(5,574)	-	-	(6,941)
At December 31, 2019	30,874	62,496	136,228	84,023	313,621
Accumulated depreciation					
At January 1, 2019	23,378	48,478	109,346	42,728	223,930
Additions	933	5,113	8,301	2,726	17,073
Disposals	(878)	(5,574)	-	-	(6,452)
At December 31, 2019	23,433	48,017	117,647	45,454	234,551
Book value December 31, 2019	7,441	14,479	18,581	38,569	79,070

Property and equipment include amounts of USD 174,260 of fully depreciated assets that are still in operation as of December 31, 2019.

	Furniture and Fixture	Equipment	Vehicles	Leasehold improvements	Total
Cost					
At January 1, 2018	31,068	63,180	136,228	77,151	307,627
Additions	2,748	5,553	-	6,872	15,173
Disposals	(3,166)	(7,209)	-	-	(10,375)
At December 31, 2018	30,650	61,524	136,228	84,023	312,425
Accumulated depreciation					
At January 1, 2018	25,794	50,697	101,045	40,039	217,575
Additions	750	4,990	8,301	2,689	16,730
Disposals	(3,166)	(7,209)	-	-	(10,375)
At December 31, 2018	23,378	48,478	109,346	42,728	223,930
Book value December 31, 2018	7,272	13,046	26,882	41,295	88,495

Property and equipment include amounts of USD 181,200 of fully depreciated assets that are still in operation as of December 31, 2018.

CNEWA - Pontifical Mission for Palestine

Financial statements for the year ended December 31, 2019

NOTES TO THE FINANCIAL STATEMENTS

(All amounts in US Dollars)

NOTE (4) DUE FROM CNEWA

CNEWA, New York holds investments to cover the Pontifical Mission for Palestine employees' indemnity liability comprising accumulated severance pay benefits. This amount is internally designated to settle employees' end of service when it comes due.

	2019	2018
Beginning balance	353,134	327,456
Additions during the year	33,738	50,228
Transfer from CNEWA New York to PMP for settlement of indemnity during the year	(8,268)	-
Foreign currency translation	29,894	(24,550)
Ending balance	408,498	353,134

In addition, the following account is used to settle/charge expenses between the CNEWA – PMP and CNEWA – New York as detailed below:

	2019	2018
Beginning balance	-	3,075
Cost incurred by CNEWA –PMP on behalf of CNEWA New York	3,750	-
Settlement of cost	-	(3,075)
Ending balance	3,750	-

NOTE (5) LOANS RECEIVABLE

This amount represents non-interest bearing loans granted to CNEWA - PMP employees with no definite due date, and secured by their accumulated severance pay benefits upon termination of service.

NOTE (6) PREPAYMENTS AND OTHER CURRENT ASSETS

Details:

	2019	2018
Prepaid expenses	10,198	10,208
Other receivables	7,486	8,012
	17,684	18,220

NOTE (7) CASH AND CASH EQUIVALENTS

Details:

	2019	2018
Cash on hand	2,479	1,256
Cash at banks*	1,252,817	690,245
	1,255,296	691,501

*A bank account containing the amount of USD 14,560 classified as a current account is maintained in local bank was not recognised by management in the above depiction. The account was opened by CNEWA - PMP for the benefit of Pontifical Mission Educational and Cultural Center (a partner based in Bethlehem) as the latter is not officially registered with the applicable authorities and cannot open its own bank account.

CNEWA - Pontifical Mission for Palestine

Financial statements for the year ended December 31, 2019

NOTES TO THE FINANCIAL STATEMENTS

(All amounts in US Dollars)

NOTE (8) NET ASSETS – WITH DONOR RESTRICTIONS

Details:

	Beginning balance	Additions	Interest Income	Currency variance	Released from restriction	Ending Balance
Transfers from Catholic Near East Welfare Association (CNEWA), Headquarters:						
Ephpheta Institute	4	50,000	-	-	31,700	18,304
PM educational and cultural Center	17,991	-	-	-	-	17,991
Designated gifts	-	29,323	-	-	29,323	-
Specified gifts	-	26,000	-	-	26,000	-
Medical Scholarships	12,178	-	-	-	11,000	1,178
Mary Doty Park	31,746	30,000	-	-	56,695	5,051
Latin Patriarchate for supporting Christian youth leadership formation	10,500	-	-	-	10,500	-
Scholarships for Christian University Students	8,089	-	-	-	8,089	-
Latin Patriarchate for Bible formation and contest program- West Bank	40,000	-	-	-	36,000	4,000
Latin Parish for sponsoring Bible formation and contest program for the youth in Israel	15,000	-	-	-	15,000	-
Terra Santa Scout Troop for subsidizing pastoral and leadership program for scout members	15,000	-	-	-	10,500	4,500
Latin Parish, Bethlehem - Rehabilitation and enhancement of the Pastoral Center	2,500	-	-	-	2,500	-
Latin Parish for rehabilitating and enhancing the Pastoral Center	10,500	-	-	-	3,000	7,500
Arab Catholic Scout Troop for pastoral and leadership program for scout members	12,500	-	-	-	10,000	2,500
ICCI for supporting Christian Youth Leadership Program	5,250	10,500	-	-	15,750	-
Latin Parish in Jaffa for youth pastoral ministry for the Hebrew-speaking Catholic community	4,000	-	-	-	4,000	-
A Bridge to the Holy Land – Support of the Evangelization/religious education training	9,000	-	-	-	9,000	-
PM Educational & Cultural Center for internal restructuring	-	30,000	-	-	30,000	-
Scholarships for Christian University Students in Gaza, Bethlehem and Jerusalem	-	25,000	-	-	25,000	-
St. Vincent de Paul in Nazareth home for retired religious	-	25,000	-	-	25,000	-
Latin Parish for the employment of christian youth in Gaza, Bethlehem & Jerusalem	-	40,000	-	-	6,720	33,280
Latin Patriarchate for preparing Christian formation curricula to fortify the Christian identity	-	30,000	-	-	-	30,000
Latin Patriarchate for Bible formation and contest program- West Bank	-	25,000	-	-	15,000	10,000
Greek Melkite Catholic Bishop, Haifa & Jerusalem - subsidize the pastoral activities and programs	-	35,000	-	-	22,500	12,500
Latin Parish for sponsor Bible formation and contest program for the youth in Israel	-	20,000	-	-	20,000	-
Latin Parish for subsidizing the Sunday school programs	-	50,000	-	-	45,700	4,300
Hebrew Speaking Catholic Vicariate for pastoral support for migrant workers	-	20,000	-	-	20,000	-
Subtotal	194,258	445,823	-	-	488,977	151,104

CNEWA - Pontifical Mission for Palestine

Financial statements for the year ended December 31, 2019

NOTES TO THE FINANCIAL STATEMENTS

(All amounts in US Dollars)

	Beginning balance	Additions	Interest Income	Currency variance	Released from restriction	Ending Balance
Subtotal from previous page	194,258	445,823	-	-	488,977	151,104
Support the pastoral and leadership programs for scout groups Gaza, Jerusalem and Bethlehem	-	45,000	-	-	30,342	14,658
Latin Parishes - Bible summer camps	-	15,000	-	-	15,000	-
Latin Parishes - Bible summer camps	-	15,000	-	-	5,000	10,000
Support youth pastoral program of the Maronite Church	-	30,000	-	-	30,000	-
Latin Parish in Bethlehem, Ramallah, Jerusalem & Gaza for youth pastoral ministry	-	10,000	-	-	5,000	5,000
Subtotal	194,258	560,823	-	-	574,319	180,762
Transfers from Catholic Near East Welfare Association (CNEWA), Canada:						
Ephpheta Institute	-	67,500	-	-	67,500	-
PM educational and cultural Center	-	39,000	-	-	39,000	-
NECC	-	33,750	-	-	33,750	-
Empowering young girls and boys at the Rosary Sisters School (ROSMUN)	-	20,000	-	-	20,000	-
Beit Sahour Hospital for health control for pregnant women and babies	-	10,000	-	-	10,000	-
Infant Welfare Center for remedial education for children at risk	-	7,500	-	-	7,500	-
Scholarships for Christian University Students in Gaza, Bethlehem and Jerusalem	-	7,500	-	-	694	6,806
House of Grace for supporting youth at-risk program	-	18,000	-	-	18,000	-
Al-Ahli Hospital for medical care for poor and elderly Christian members of the parish in Gaza	-	10,000	-	-	-	10,000
Sabeel Theological Ecumenical Center for subsidizing youth Bible study groups	-	-	-	-	-	-
Secretariat for Christian Youth for subsidizing Bible summer camps for Christian youth groups	-	20,000	-	-	20,000	-
Hebrew Speaking Catholic Vicariate for pastoral support for migrant workers	-	35,000	-	-	35,000	-
Bethlehem University	-	20,000	-	-	15,000	5,000
Subtotal	-	288,250	-	-	266,444	21,806
Total – CNEWA	194,258	849,073	-	-	840,763	202,568
Children's Relief Bethlehem (CRB), Switzerland						
Ephpheta School – Bethlehem - Installation of aluminum windows	701	-	-	-	701	-
Al-Ahli Arab Hospital – Gaza - Malnourishment project – Phase II	22,678	-	-	-	19,136	3,542
Diagnostic services and treatment for High-Risk Breast Cancer Patients at Al-Ahli Arab Hospital - Gaza	-	56,950	-	-	21,913	35,037
Ephpheta Institute, Early intervention and preschool program for hearing impaired children - Bethlehem	-	27,897	-	-	22,897	5,000
NECC mother and child clinics - Psychosocial support and child protection for children and their mothers - Gaza	-	41,152	-	-	-	41,152
Total - Children's Relief Bethlehem (CRB), Switzerland	23,379	125,999	-	-	64,647	84,731

CNEWA - Pontifical Mission for Palestine

Financial statements for the year ended December 31, 2019

NOTES TO THE FINANCIAL STATEMENTS

(All amounts in US Dollars)

	Beginning balance	Additions	Interest Income	Currency variance	Released from restriction	Ending Balance
Misereor						
Improve the employability of young people in Gaza	1,895	183,700	-	-	120,452	65,143
Develop children's skills and character through extracurricular programs at Bethlehem and East-Jerusalem area schools	20,270	267,391	-	-	166,840	120,821
Provision of solar panels for Al-Ahli Arab Hospital and YMCA in Gaza City	-	242,432	-	-	125,985	116,447
Green-energy technologies for Palestinian institutions in the West Bank and eastern Jerusalem	-	145,360	-	-	159,833	(14,473)
Total – Misereor	22,165	838,883	-	-	573,110	287,938
Knights of the Holy Sepulcher, Holland						
Support Christian students	5,408	-	-	-	4,161	1,247
ATS pro Terra Sancta - Healthy homes for healthy families Phase II	59,564	56,690	-	(156)	114,900	1,198
Notre Dame Des Douleurs - Jerusalem - supply and installation of Photovoltaic solar panels	17,109	-	-	(45)	-	17,064
2019 Projects	35,997	97,822	-	(95)	108,205	25,519
2018 projects	4,257	-	-	-	4,257	-
Hydroponic Wiki beds	-	11,327	-	-	-	11,327
Total - Knights of the Holy Sepulcher, Holland	122,335	165,839	-	(296)	231,523	56,355
Porticus						
Strengthening Christian Community Based Organization	4,337	-	-	-	4,337	-
Develop children's skills and character through extracurricular programs at Bethlehem and East-Jerusalem area schools	11,404	-	-	-	3,605	7,799
Special projects for Christian Institutions	295	-	-	-	295	-
Strengthening Christian Community Based Organization	(7,982)	35,750	-	-	24,208	3,560
Strengthening internal capacities and Resilience	-	109,761	-	-	45,884	63,877
Improve the learning environment for the seminarians at the Seminary in Beit Jala	-	83,152	-	-	-	83,152
Total – Porticus	8,054	228,663	-	-	78,329	158,388
Grand Magisterium						
Greek Orthodox Church- Kufr Smei- tiling works at the Church	17,976	-	-	(1,138)	16,838	-
PMECC - Ephpheta - Greek Orthodox Parish Church in kfar Yassif	-	86,255	-	-	61,325	24,930
Total - Grand Magisterium	17,976	86,255	-	(1,138)	78,163	24,930

CNEWA - Pontifical Mission for Palestine

Financial statements for the year ended December 31, 2019

NOTES TO THE FINANCIAL STATEMENTS

(All amounts in US Dollars)

	Beginning balance	Additions	Interest Income	Currency variance	Released from restriction	Ending Balance
Kindermissionswerk "PMK"						
Al-Ahli Arab Hospital – Gaza – Support of Malnourishment program for 360 children at the child underweight clinic	1,500	-	-	-	1,500	-
Al-Ahli Arab Hospital – Gaza – Support of Malnourishment program at the Child underweight clinic at Al-Ahli Arab Hospital	46,724	-	-	-	46,724	-
Rehabilitation and Remodeling of PM Educational and Cultural Center for Bethlehem School Children	-	55,613	-	-	55,613	-
Ephpheta Institute – Early intervention and preschool program for hearing impaired children in Bethlehem / Palestine	-	21,911	-	-	21,900	11
Strengthening of the Scouts Movement in Gaza through Capacity building and common activities	-	32,950	-	-	422	32,528
Total - Kindermissionswerk "PMK"	48,224	110,474	-	-	126,159	32,539
Church in Need "KIN"						
Emergency response for Gaza	1,000	-	-	-	1,000	-
Total - Church in Need "KIN"	1,000	-	-	-	1,000	-
Manos Unidas						
St. John Eye Hospital – Gaza – Expanding eye care service	3,144	-	-	-	-	3,144
NECC – Gaza - Psychological intervention for children and their mothers	20,457	-	-	-	20,457	-
Crèche – Bethlehem – Industrial washing machines and dryer installation	16,494	-	-	-	16,494	-
Support for malnourished children through the malnourishment program at Al-Ahli Arab Hospital - Gaza	-	75,776	-	-	75,019	757
Total - Manos Unidas	40,095	75,776	-	-	111,970	3,901
Dieters						
Hogar Nino Dios	1,974	-	-	-	1,561	413
Gaza student program	(61)	-	-	-	(61)	-
Total Dieters	1,913	-	-	-	1,500	413
Representative Office of Germany						
Rosary Sisters School – Gaza – furniture for new classrooms and science labs and installation of artificial turf for the kindergarten playground	13,838	-	-	-	13,838	-
Total Representative Office of Germany	13,838	-	-	-	13,838	-
Holy Land Arab Housing Society						
Housing project	368,483	-	11,055	-	-	379,538
Total Holy Land Arab Housing Society	368,483	-	11,055	-	-	379,538

CNEWA - Pontifical Mission for Palestine

Financial statements for the year ended December 31, 2019

NOTES TO THE FINANCIAL STATEMENTS

(All amounts in US Dollars)

	Beginning balance	Additions	Interest Income	Currency variance	Released from restriction	Ending Balance
Friends of the Holy Land						
Employment for Christian Youth - Gaza	59	-	-	-	59	-
Scholarship for Christian University students	4,148	13,500	-	-	372	17,276
Micro Business for young entrepreneurs in Gaza	-	20,000	-	-	18,000	2,000
Scholarship 2019 - 2020	-	10,000	-	-	-	10,000
Total Friends of the Holy Land	4,207	43,500	-	-	18,431	29,276
Embrace the Middle East						
Develop children's skills and character through extracurricular programs at Bethlehem and East-Jerusalem area schools	11,884	72,717	-	-	73,609	10,992
Cash for work and training	338	79,634	-	-	47,326	32,646
Orthodox Scouts Training and development	-	20,239	-	-	20,239	-
Educational Guidance	-	4,868	-	-	4,680	188
Total Embrace the Middle East	12,222	177,458	-	-	145,854	43,826
Other Donation						
Open Doors - Medical care and treatment of poor and/or elderly Christians in Gaza	4,324	-	-	-	4,324	-
Open Doors - Support projects in Gaza	-	13,313	-	-	13,313	-
Open Doors - Employment program for Gaza Youth	-	11,466	-	-	6,300	5,166
Various Donors	348	2,978	-	-	3,326	-
Christian Brothers of Bethlehem University - Support Projects in Gaza	-	4,500	-	-	-	4,500
DVHL - Youth of Jesus' Homeland	-	14,649	-	-	14,649	-
Diocese of Stockholm - Provide medical care for poor and elderly Christians in Gaza	-	16,876	-	-	10,000	6,876
Total – Others	4,672	63,782	-	-	51,912	16,542
Grand Total	882,821	2,765,702	11,055	(1,434)	2,337,199	1,320,945

NOTES TO THE FINANCIAL STATEMENTS

(All amounts in US Dollars)

NOTE (9) PROVISION FOR EMPLOYEES' INDEMNITY

Details:

	2019	2018
Employees' end of service benefits*	408,498	353,134
Employees' provident fund benefits**	336,872	301,536
	745,370	654,670
<i>(*)Employees' end of service benefits</i>	2019	2018
Beginning balance	353,134	327,456
Additions during the year	33,738	50,228
Transferred to accrued liabilities	(8,397)	-
Foreign currency translation	30,023	(24,550)
	408,498	353,134
<i>(**) Employees' provident fund benefits</i>	2019	2018
Beginning balance	301,536	284,485
Additions during the year (CNEWA - PMP 11% share in 2019 , 10% share in 2018)	35,859	32,477
Additions during the year (employees 5.5% share in 2019 , and 5% share in 2018)	28,577	27,281
Payments during the year	(54,286)	(20,224)
Foreign currency translation	25,186	(22,483)
	336,872	301,536

NOTE (10) PASS-THROUGH LIABILITY

This amount represents membership fees collected from the "Coordinating Catholic Aid Organizations" (CCAO) that CNEWA-Pontifical Mission for Palestine serves as the secretary. The fees are collected from thirteen Catholic organizations members. Those contributions will be paid to third parties as seen and agreed by the members.

NOTE (11) ACCRUED EXPENSES

Details:

	2019	2018
Audit fees	9,413	8,568
Telecommunications	1,981	2,188
Others	7,203	2,635
Transferred from end of service indemnity and payable to resigned employee	8,397	-
	26,994	13,391

NOTE (12) CONTRIBUTIONS AND GRANTS FROM FUNDING AGENCIES

The amount represents contributions received that are unrestricted as detailed below. For restricted contributions (see note 8).

	2019	2018
Grants from CNEWA - HQ	508,569	462,148
Grants from CNEWA – Canada	150,250	368,500
	658,819	830,648

NOTES TO THE FINANCIAL STATEMENTS

(All amounts in US Dollars)

NOTE (13) SALARIES RELATED BENEFITS

Details:

	2019	2018
Provision for employees' end of service benefits	33,738	50,228
Provident fund (CNEWA - PMP contribution 11% in 2019 and 10% in 2018)	35,859	32,477
Medical insurance	10,156	12,833
National insurance fees	10,925	10,099
Life insurance	5,534	4,987
Other benefits	7,003	5,842
	103,215	116,466

NOTE (14) RELATED PARTIES

This item represents transactions and balances with related parties, i.e., directors, senior management and organizations, over which they exercise control.

a) Transactions with related parties are as follows:

	Note	2019	2018
Key management compensation			
Key management compensation - salaries		166,641	165,182
Key management compensation - Bonus		600	600
Provident Fund expenses		18,345	15,827
End of service severance expense		13,898	30,442
Main activities			
Contribution and grants received CNEWA- restricted	(9)	849,073	814,782
Contribution and grants received CNEWA- unrestricted		658,819	830,648

b) Balances with related parties are as follows:

	Note	2019	2018
Key management compensation			
Key management compensation - Provident fund benefits		205,155	157,000
Key management compensation - End of service severance benefits		254,394	221,386
Main activities			
Due from CNEWA	(4)	412,248	353,134
Loans receivable	(5)	2,033	1,874

NOTE (15) CONCENTRATION OF RISK IN GEOGRAPHIC AREA

CNEWA - PMP is conducting all its activities in Palestine and Israel. The political and economic situations in the area increase the risk of carrying out its activities and might adversely affect CNEWA - PMP's performance.

NOTE (16) COMPARATIVE FIGURES

Certain corresponding figures of December 31, 2018 have been reclassified in order to conform to the presentation for the current year.

ANNEX I

PROGRAMMATIC DISBURSEMENTS SCHEDULE

CNEWA - Pontifical Mission for Palestine
ANNEX I – PROGRAMMATIC DISBURSEMENTS FOR 2019
(All amounts in US Dollars)

PROGRAMMATIC DISBURSEMENTS SCHEDULE

	Accompanying the Church	Responding to Human Needs	Total 2019	Total 2018
Subsidies to institutions				
Catholic Near East Welfare Association (CNEWA), Canada				
Ephpheta Institute	-	90,000	90,000	90,000
PM Educational and Cultural Center	-	52,000	52,000	52,000
NECC - Gaza	-	45,000	45,000	45,000
Catholic Near East Welfare Association (CNEWA), Headquarters				
Ephpheta Institute	-	31,700	31,700	110,000
Subtotal	-	218,700	218,700	297,000
Catholic Near East Welfare Association (CNEWA), Headquarters				
Specified gifts	500	25,500	26,000	12,500
Medical Scholarships	-	11,000	11,000	16,015
Designated gifts	-	29,323	29,323	32,920
Mary Doty Park	-	45,000	45,000	30,000
Brotherhood Park in Gaza	-	11,695	11,695	11,700
Latin Patriarchate for supporting Christian youth leadership formation	10,500	-	10,500	1,500
Latin Parish for sponsor Bible formation and contest program for the youth in Israel	-	-	-	9,000
Sponsor Christian formation at Catholic Schools in the Galilee to fortify Christian identity	-	-	-	5,000
Maison du Sacre Coeur to support the work of the sisters with the handicapped	-	-	-	30,000
Scholarship for Christian students of Gaza	-	8,089	8,089	11,911
Latin Parish for sponsor Bible formation and contest program for the youth in Israel	35,000	-	35,000	15,000
Latin Parish in Jaffa for youth pastoral ministry for the Hebrew-speaking Catholic community	9,000	-	9,000	6,000
Greek Orthodox Church - Ein Arik - for rehabilitating the Pastoral Center	-	-	-	10,000
Melkite Bishop Yousef Zrei for subsidizing youth pastoral ministry for the community	-	-	-	20,000
Hebrew Speaking Catholic Vicariate for pastoral support for migrant workers	20,000	-	20,000	20,000
Latin Parish for subsidizing pastoral and leadership program for Christian scouts	-	-	-	15,000
Latin Parish for rehabilitating and enhancing of the Pastoral Center	3,000	-	3,000	21,500
Arab Catholic Scout Troop for pastoral and leadership program for scout members	10,000	-	10,000	2,500
ICCI for supporting Christian Youth Leadership Program	-	15,750	15,750	5,250
Latin Parish, Bethlehem - Rehabilitation and enhancement of the Pastoral Center	2,500	-	2,500	32,500
Greek Melkite Catholic Bishop, Haifa - subsidize the pastoral activities and programs	22,500	-	22,500	35,000
St. Dimitri School for installing heating units for the elementary school	-	-	-	25,000
Maronite Apostolic Society for supporting youth pastoral program of the Maronite Church	30,000	-	30,000	30,000
A bridge to the Holy Land – support of the evangelization/religious education training	9,000	-	9,000	6,000
Latin Patriarchate for Bible formation and contest program for the youth in the WB & Jerusalem	1,610	-	1,610	-
Terra Santa Scout Troop for subsidizing pastoral and leadership program for scout members	10,500	-	10,500	-
PM Educational & Cultural Center for internal restructuring	-	30,000	30,000	-
Scholarships for Christian University Students in Gaza, Bethlehem and Jerusalem	-	25,000	25,000	-
St. Vincent de Paul in Nazareth home for retired religious	-	25,000	25,000	-

CNEWA - Pontifical Mission for Palestine
ANNEX I – PROGRAMMATIC DISBURSEMENTS FOR 2019
(All amounts in US Dollars)

Latin Parish for the employment of christian youth in Gaza, Bethlehem & Jerusalem	-	6,720	6,720	-
Latin Patriarchate for Bible formation and contest program- West Bank	51,000	-	51,000	-
Latin Parish for subsidizing the Sunday school programs	45,700	-	45,700	-
Support the pastoral and leadership programs for scout groups Gaza, Jerusalem and Bethlehem	30,342	-	30,342	-
Latin Parishes - Bible summer camps	15,000	-	15,000	-
Latin Parishes - Bible summer camps	5,000	-	5,000	-
Catholic Near East Welfare Association (CNEWA), Canada				-
Bethlehem University – support of operations	-	-	-	15,550
Hebrew Speaking Catholic Vicariate for pastoral support for migrant workers	-	-	-	50,000
Beit Sahour Hospital for health control for pregnant women and babies	-	-	-	20,000
Infant Welfare Center for remedial education for children at risk	-	-	-	12,000
Latin Parish for the employment of 16 Christian youth at four Christian institutions	-	-	-	20,000
Enhance and improve access to better facilities of church service institutions	-	-	-	2,341
Melkite Bishop Yousef Zrei for subsidizing youth pastoral ministry for the community	-	-	-	20,000
Latin Parish for sponsor Bible formation and contest program for the youth in Israel	-	-	-	23,940
Catholic Schools to support Christian formation to fortify the Christian identity	-	-	-	5,000
Al-Ahli Hospital for medical care for poor and elderly Christian members of the parish in Gaza	-	-	-	20,000
Support the Rosary Sisters School in Jerusalem prepare young and energetic leaders	-	-	-	14,530
Support the House of Grace operations	-	-	-	30,000
Sabeel Theological Ecumenical Center for subsidizing youth Bible study groups	-	-	-	20,000
Latin Parish for Bible Summer Camps for Hebrew Speaking children and youth	-	-	-	15,000
Secretariat for Christian Youth for subsidizing Bible summer camps for Christian youth groups	-	-	-	35,000
Coptic Orthodox Church for rehabilitating the dome to prevent water leakage	-	-	-	20,000
Antonian Home for the Elderly, Bethlehem for providing program support for the elderly	-	-	-	10,000
Teresian Institute for renovating the convent	-	-	-	25,000
Empowering young girls and boys at the Rosary Sisters School (ROSMUN)	-	25,470	25,470	-
Beit Sahour Hospital for health control for pregnant women and babies	-	20,000	20,000	-
Infant Welfare Center for remedial education for children at risk	-	18,000	18,000	-
Scholarships for Christian University Students in Gaza, Bethlehem and Jerusalem	-	8,194	8,194	-
House of Grace for supporting youth at-risk program	-	30,000	30,000	-
Al-Ahli Hospital for medical care for poor and elderly Christian members of the parish in Gaza	-	4,000	4,000	-
Sabeel Theological Ecumenical Center for subsidizing youth Bible study groups	10,000	-	10,000	-
Secretariat for Christian Youth for subsidizing Bible summer camps for Christian youth groups	20,000	-	20,000	-
Hebrew Speaking Catholic Vicariate for pastoral support for migrant workers	50,000	-	50,000	-
Latin Patriarchate for Bible formation and contest program for the youth in the WB & Jerusalem	3,000	-	3,000	-
Bethlehem University	-	15,000	15,000	-
Children's Relief Bethlehem (CRB), Switzerland				-
Al Ahli Arab Hospital – Gaza – Malnourished project	-	-	-	3,472
Ephpheta School – Bethlehem - Installation of aluminum windows	-	701	701	18,519
Al-Ahli Arab Hospital – Gaza - Malnourishment project – Phase II	-	19,136	19,136	27,920
Diagnostic services and treatment for High-Risk Breast Cancer Patients at Al-Ahli Arab Hospital - Gaza	-	21,913	21,913	-

CNEWA - Pontifical Mission for Palestine
ANNEX I – PROGRAMMATIC DISBURSEMENTS FOR 2019
(All amounts in US Dollars)

Ephpheta Institute, Early intervention and preschool program for hearing impaired children - Bethlehem	-	20,000	20,000	-
Misereor				-
Improve employability of young people in Gaza	-	102,810	102,810	183,358
Develop children's skills and character through extracurricular programs at Bethlehem and East-Jerusalem area schools r activities	-	139,199	139,199	101,722
Provision of solar panels for Al-Ahli Arab Hospital and YMCA in Gaza City	-	110,680	110,680	-
Green-energy technologies for Palestinian institutions in the West Bank and eastern Jerusalem	-	144,426	144,426	-
Knights of the Holy Sepulcher, Holland				-
Support Christian students	-	4,160	4,160	11,860
Greek Melkite Parish – Jerusalem - Upgrade the parish equipment	-	-	-	128
Latin Convent – Gaza - Green energy solar panels for the elderly	-	-	-	2,636
Support the educational summer camp for children	-	-	-	645
Help the house of charity handicapped children	-	-	-	4,206
ATS pro Terra Sancta - Healthy homes for healthy families	-	-	-	11,638
2019 Projects	3,944	104,261	108,205	-
2018 projects	-	4,257	4,257	89,416
Laudatio SII conference	-	-	-	2,867
ATS pro Terra Sancta - Healthy homes for healthy families Phase II	-	114,900	114,900	80,528
Kindermissionswerk "PMK"				-
Al-Ahli Arab Hospital – Gaza – Support of Malnourishment program for 360 children at the child underweight clinic	-	1,500	1,500	2,700
Al-Ahli Arab Hospital – Gaza – Support of Malnourishment program at the Child underweight clinic at Al-Ahli Arab Hospital	-	42,224	42,224	-
Rehabilitation and Remodeling of PM Educational and Cultural Center for Bethlehem School Children	-	55,613	55,613	-
Ephpheta Institute – Early intervention and preschool program for hearing impaired children in Bethlehem / Palestine	-	18,300	18,300	-
Strengthening of the Scouts Movement in Gaza through Capacity building and common activities	422	-	422	-
Grand Magisterium				-
St. Vincent De Paul French Hospital - Nazareth - Rehabilitating a chapel and a mortuary	-	-	-	19,864
Support Christian Schools - Gaza	-	-	-	20,885
Carmel of Infant Jesus - Bethlehem- Rehabilitation works at the Church	-	-	-	22,482
Monastery Notre Dame Du Mon Carmel - Haifa - Installing Lighting system for the interior and exterior of the church	-	-	-	29,083
Greek Orthodox Church- Kufr Smei- tiling works at the Church	16,839	-	16,839	17,162
PMECC - Ephpheta - Greek Orthodox Parish Church in Kfar Yassif	30,000	31,325	61,325	-
Church in Need "KIN"				-
Emergency response for Gaza	-	1,000	1,000	-
Manos Unidas				-
Our Lady of Pilar school – Jerusalem – Building new classroom	-	-	-	31,379
NECC – Gaza - Psychological intervention for children and their mothers	-	20,457	20,457	25,600
Crèche – Bethlehem – Industrial washing machines and dryer installation	-	16,474	16,474	16,474

CNEWA - Pontifical Mission for Palestine
ANNEX I – PROGRAMMATIC DISBURSEMENTS FOR 2019
(All amounts in US Dollars)

Support for malnourished children through the malnourishment program at Al-Ahli Arab Hospital - Gaza	-	75,019	75,019	-
Deiters				-
Hogar Nino Dios	-	1,500	1,500	10,220
Gaza student program	-	-	-	986
Embrace the Middle East				-
Develop children's skills and character through extracurricular programs at Bethlehem and East-Jerusalem area schools	-	55,370	55,370	85,424
Cash for work and training	-	36,316	36,316	68,927
Orthodox scouts training and development	20,239	-	20,239	12,877
Educational Guidance	-	4,680	4,680	-
Secours Catholique				-
ADEL marketing project	-	-	-	13,175
Representative Office of Germany				-
YMCA – Gaza – Rehabilitation of children's playground and equipment	-	-	-	4,351
Rosary Sisters School – Gaza – furniture for new classrooms and science labs and installation of artificial turf for the kindergarten playground	-	13,838	13,838	14,250
Rosary Sisters School – Bethlehem – Install aluminum windows	-	-	-	20,813
Improve quality of early childhood education in Bethlehem through rehabilitation of a playground at the Rosary Kindergarten	-	-	-	1,428
Porticus				-
Strengthening Christian Community Based Organization	3,834	500	4,334	17,200
Special projects for Christian Institutions	-	300	300	19,212
Develop children's skills and character through extracurricular programs at Bethlehem and East-Jerusalem area schools	-	701	701	93,573
Strengthening Christian Community Based Organization	13,189	11,019	24,208	216,786
Strengthening internal capacities and Resilience	26,260	19,624	45,884	-
Friends of the Holy Land				-
Employment for Christian Youth - Gaza	-	-	-	47,460
Scholarship for Christian University students	-	372	372	12,844
Micro Business for young entrepreneurs in Gaza	-	18,000	18,000	-
Other Donation				-
Christian Brothers - Emergency response for Gaza	-	-	-	3,940
Open Doors - employment of Christians in Gaza	-	6,300	6,300	7,792
Open Doors - Medical care and treatment of poor and/or elderly Christians in Gaza	-	4,324	4,324	-
Various Donors	346	2,980	3,326	488
DVHL - Youth of Jesus' Homeland	3,346	11,303	14,649	-
Open Doors - Support projects in Gaza	13,313	-	13,313	-
Diocese of Stockholm - Provide medical care for poor and elderly Christians in Gaza	-	10,000	10,000	-
Grand total Programmatic Disbursements	525,884	1,817,923	2,343,807	2,435,947