

# **MUSAWA – The Palestinian Centre for the Independence of the Judiciary and the Legal Profession**



## **Annual Report 2021**

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## Introduction

MUSAWA- The Palestinian Center for the Independence of the Judiciary and Legal Profession, is an independent non-partisan Palestinian non- governmental Organization that functions as Watchdog for the Justice Sector that was established in 2002. MUSAWA monitors the Palestinian justice system on two dimensions: legislation set and performance. On the level of legislation, MUSAWA analyzes the laws, regulations, policies, and administrative decisions to ensure that they are in accordance with the international conventions and treaties to which Palestine has acceded as well as in accordance with the Palestinian Basic Law, asserting the fact that the Palestinian Legislative Council must have been the authority to issue legislation. The analysis is designed to stress three main principles: access to justice for all, equality before the law and the judiciary, and fair trial guarantees. MUSAWA usually publishes its position regarding the legislative process through detailed position papers, statements and legal memos that are also submitted to duty bearers. Additionally, MUSAWA identifies controversial court decisions to be examined by national and regional experts who give professional commentaries on these judicial decisions, in order to investigate to what extent these rulings violate - or not- the international standards and principles as well as the Palestinian laws, and if they contribute in achieving and promoting justice in Palestine.

As for the performance, MUSAWA monitors the performance of the justice institutions, including the constitutional court, judiciary, public prosecution and relevant institutions such as the Palestinian police. The intersection of the security and justice sector is also reflected in MUSAWA's monitoring work, as many of MUSAWA's interventions included the security agencies where practices of torture or ill-treatment take place. MUSAWA's work to cancel the Joint Security Committee that was formed from different security agencies and that is responsible for many administrative detentions based on political reasons, is a good example in this regard. In the same context, MUSAWA operates a complain system, where complaints can be filed in person or via an online service, which is open for all who wish to submit a complaint regarding a law or rights violations, especially those committed by justice institutions. The complaint is followed up by the legal monitoring unit in both offices in Gaza and the West Bank accordingly.

MUSAWA has three periodic publications. Two of them, Eye on Justice Gazette and Justice and Law Journal, are published twice a year and the third, The Legal Monitor Report, is published every two years. The three publications are important monitoring tools to document the day to day developments in the justice sector, experts' commentaries on judicial rulings and legislation, and the perception of the Palestinian people regarding the performance of the Palestinian justice system.

MUSAWA is a member and active within a group of local and regional coalitions and networks through which joint activities are accomplished. MUSAWA is a member in PNGO, the civic Coalition for Monitoring the Legislative Process, The Coalition for Protecting the Dignity of Children, National Coalition Against Death Penalty, Coalition for Climate Justice, and Coalition for

Right to Information (Khabirni). At the regional level, MUSAWA is a member at the Arab Anti-Corruption and Integrity Network- ACINET Non-Governmental Group.

MUSAWA recognizes the importance of a sound legal and judicial system, and considers it a necessity to the building of a Palestinian state. MUSAWA believes that, especially in a development context of an emerging justice system, where the significance of lawyers as integral part of a rule of law system is often not sufficiently valued, improving the quality of legal services as well as strengthening the status and professional attitude of lawyers is one of the most efficient ways to put the rule of law into effect.

Since the outbreak of the COVID-19 pandemic in Palestine and the ensuing lockdown and state of emergency that was declared by the Palestinian Government in early March 2020 and is still ongoing until the moment of writing this report, advocating against the discriminatory norms and legislation within the Palestinian system has become a priority, especially for women and other discriminated against groups. MUSAWA continued with its online events' approach for a number of the activities in 2021, while conducting other in-person activities where possible, especially in the second part of the year.

The beginning of year 2021 witnessed the President's historic announcement of conducting Palestinian General Elections. Despite this, and on the next day, three decree laws amending the Judicial legislation including the Judicial Authority Law were published. The amendments led to the formation of a permanent HJC headed by the head of the Transitional Council who according to the amendments was exempted from the retirement age of judges. MUSAWA read this as a sign of the unseriousness of the Executive Authority about conducting the General Elections.

Year 2021 also witnessed the tragic death of political activist Nizar Banat during his arrest by a Palestinian security agency in June. Banat was also a former candidate of legislative elections before the cancellation. This triggered wide protests demanding justice for Banat, which was handled violently in every possible way by the Palestinian Authority's security agencies.

In the following sections, this report gives a detailed track on MUSAWA's achievements in 2021, reflecting on the result framework of MUSAWA's strategic plan 2020-2023, followed with some highlights, lessons learnt and expected risk, and annexes.

***Strategic Objective 1: Eliminating Discrimination through promoting equality, transparency, accountability and anti-corruption policies and procedures in the justice sector***

**Outcome 1.1: Policies and procedures within the Palestinian courts that ensure equality before the law and the judiciary are reinforced**

**Output 1.1.1: Policies, procedures, and performance evaluation within the judiciary are monitored**

MUSAWA's legal team and volunteers kept an eye on the infringements against the law within the justice system throughout the year of 2021, and addressed them to the duty bearers and the public through its website, social media, media interviews, legal memos and position papers.

MUSAWA issued ten position papers and legal memos regarding violations of the law and the human rights, three of them highlighted the death of political activist and former Legislative Elections' candidate Nizar Banat during his arrest by Palestinian security agencies late June, and the suppression of the demonstrations and events that followed the incidence, and other three were legal memos directed to the Public Prosecution and the Sharia Chief Justice in Gaza tackling women and child rights. Furthermore, MUSAWA handled nine complaints through legal memos.

In light of MUSAWA's and other CSOs interventions and follow up, many activists were released within 24 of arrest without charges, and due to the pressure at all levels an investigation was launched on the death of Banat and 14 accused were brought to court.

The year 2021 also witnessed success stories on complaints that MUSAWA had followed up in previous years. MUSAWA received two thank-you letters. The first from a journalist from Gaza who got his passport application approved after years of declination since his old passport lost in a rubble in the 2014 war on Gaza. MUSAWA submitted a legal memo to the Minister of Interior asserting that there is no legal reason, i.e. no judicial decision was made, to deny the journalist getting a new passport. The second thank-you letter was from a man in Gaza whose father and brother passed in the Nuseirat Market fire in 2020, informing us that he is finally allowed to see the investigation's findings after being denied from that for around a year. MUSAWA had submitted a legal memo to the Attorney General in Gaza demanding the announcement of the investigation's findings and hold those who caused the fire accountable.

## Output 1.1.2: Policies and procedures of litigation process that ensure non-discrimination before the law and the judiciary are promoted

MUSAWA continued discussing the transitional justice standards with representatives on the justice institutions in West Bank and Gaza, based on the findings of [Palestine Transitional Justice Report](#). In this regard, MUSAWA conducted the Ninth Palestine Justice Conference which shed light on the current situation of the independence of the judiciary and judicial reform and political reconciliation. MUSAWA also conducted discussions on guarantees of transparent general elections and the risks of failure.



Photo 1: the Ninth Palestine Justice Conference, Gaza, December 2021



Photo 1: the Ninth Palestine Justice Conference, Ramallah, December 2021

In the same loop, MUSAWA launched Eye on Justice TV show, in cooperation with Wattan News Agency, and aired 11 episodes hosting women and men experts and public figures to discuss emerging encounters within the justice system and the political scene at large. Five episodes focused on the impact of decree laws amending the judicial legislation and amending the Non-profit Association's Act on the rule of law and freedom of speech. In addition, MUSAWA live-streamed nine ZOOM workshops that discussed different issues promoting equality before the law, including societal and state discrimination against women and discrimination against people with disabilities. Some discussions focused on judicial procedures, in the wake of legislation's amendments, and their impact on the litigation process.

Furthermore, MUSAWA published six position papers and legal memos promoting the equality before the law, focusing on political arrests, the Council of Ministers' decision on abolishing an article from the Code of Conduct that guarantees the freedom of speech of public employees, and holding the perpetrators of suppressing freedom of speech accountable.



While writing this report, the Minister of Interior, who is former head of a security agency, announced that the violations and suppression encountered in 2021 will not be allowed to happen again.

The year 2021 also witnessed success stories of efforts made in previous year 2020. In the year 2020, MUSAWA advocated for justice to two employees of Constitutional Court who were fired late 2020 in the wake of them reporting corruption suspicions at the Constitutional Court to the Anti-Corruption Commission. In November 2021, the Court of Cassation, in its administrative capacity, annulled the decision of the head of the Constitutional Court of dismissing one of the employees, Dua' Masri, who had filed a court case against her dismissal. The court, in a rare case, also ordered a compensation for psychological damage Ms. Masri had endured. Ms. Masri returned to her work at the Constitutional Court immediately. In the same loop, MUSAWA previously advocated against the arbitrary early retirement against Ms. Sahar Abu Zeineh in 2020. The latter was one of the teachers who had significant roles in the Teacher's Strike back in 2016. In November 2021, the Supreme Court of Justice approved the appeal of Ms. Abu Zeineh against her arbitrary retirement, and she returned back to her work.

However, during writing this report, the President published a decree-law amending a previous decree-law on Administrative Courts. The 2022's amendment gives the management of an organization the right to appeal against such rulings to the High Administrative Court.



Photo 3: Eye on Justice TV Show Promo and screenshot from an episode

## **Outcome 1.2: Palestinian citizens are mobilized to monitor the implementation of transparency, accountability and anti-corruption policies and procedures within the justice system**

**Output 1.2.1: Palestinian citizens, including women, youth, and people with disabilities, understand their rights for transparent, accountable and corrupt-free justice system and Output 1.2.2: Palestinian citizens, including women, youth, and people with disabilities, contribute to changing attitudes and behaviors of duty bearers in the justice system**

MUSAWA conducted six public debates and hearing sessions with duty bearers and community actors on anti-corruption policies and interventions, focusing on the findings of 2020 Report of State Audit Administrative Control Bureau that highlighted infringements of the law within the public departments and ministries. Based on these discussions, MUSAWA issued a position paper demanding the government and the Anti-corruption Commission to take the needed action towards these violations. Shortly after, The President issued a decree on forming an Administrative Reform Committee, which MUSAWA considered a failure to address those violations through the existing institutions such as the Anti-Corruption Commission. 275 people participated in the discussions including 143 women.

The debates also highlighted the violence committed by the official departments against women, especially the harassments encountered during and after the demonstrations demanded justice for late activist Nizar Banat. In addition, one debate focused on the People with Disabilities (PwDs) right to hold public positions in light of the current discriminatory procedures. A week after, the General Personnel Office in Gaza organized a roundtable discussion on the procedure of hiring PwDs and recommended amending the procedures to limit the possibilities of discrimination against PwDs.

Furthermore, MUSAWA conducted a roundtable discussion on the PA buying expired COVID-19 vaccines. An official investigation committee was formed to look into this issue and published its findings later.

MUSAWA also published two position papers on judgments in absentia and the exclusion of PwDs from COVID-19 procedures at Ministry of Health. The latter issued a statement on latest statistics of PwDs examinations at public health centers during the pandemic, and asserted that PwDs shall be at the core of any sustainable development plans and strategies.

In terms of general elections, MUSAWA dedicated five episodes of Eye on Justice TV show to highlight the electoral scene and prospects of cancellation, which was announced shortly later by the president. MUSAWA had predicted the absence of the political will to hold general elections using the Jerusalem question and therefore discussed this specific issue in one episode

in order to give solutions to overcome the Israeli ban. In parallel, as mentioned earlier in this report, MUSAWA pointed out examples of preempting the will of the people by publishing new decree-laws right after the declaration of the dates of legislative and presidential elections. One of those decree-laws was amending the Judicial Authority Law. Unfortunately, MUSAWA's predictions and readings were true.



Photo 4: ZOOM on State violence against Women



Photo 5: Hearing session on SAACB 2020 report

## ***Strategic Objective 2: Eliminating Discrimination in the Justice Sector through Promoting a Culture of the Rule of Law and Good Governance in the Palestinian Society***

### **Outcome 2.1. Palestinian citizens, including in schools and universities addressed discriminatory attitudes and norms in legal/justice institutions in Palestine**

#### **Output 2.1.2. Strengthened capacity of community leaders, media professionals, human rights defenders, juvenile justice actors and women activists on the justice/legal system**

MUSAWA launched a program to support community leaders, media professionals, human rights defenders, and women activists, including people with disabilities in order to create space for awareness and advocacy as well as monitoring human rights violations at larger scale within the society. This included six training workshops held in Gaza and Nablus on women's rights in the local legislation in terms of divorced mothers' rights to custody, travel with her children and manage their bank accounts, marriage age, consensual divorce, and inheritance. In addition, a regional meeting hosting women lawyers speakers from different Arab countries was held via ZOOM discussing the right of women lawyers to run for bar associations' elections. This was

followed with three similar workshops and a conference in Gaza asserting women lawyers' right to be represented in the bar association's board and committees. 354 people participated in these workshops and meetings, 244 of them were women.

In the same context, a workshop was conducted on local elections in Gaza and the role of youth in leadership, given the absence of local elections in Gaza since 2005, attended by 50 participants including 10 women. Another workshop was held on the new value added tax enforced in Gaza, attended by 35 participants including 7 women.

Trained community leaders from Lawyers for the Rule of Law Groups participated in different meetings with other organizations and community activities, including a collective complaint against the explanatory list of PwDs' hiring procedures, raising custody age for mothers, basic services for Gender-Based Violence survivors, political arrests, and the cancellation of general elections.



Photo 7: Women lawyers right to run for BA elections



Photo 8: Women lawyers right to run for BA elections

## **Outcome 2.2. Rule of law students and legal service providers adherence to principles of human rights are strengthened**

### **Output 2.2.2. Legal service providers/practitioners are empowered to respect their obligations and apply law from a human rights perspective in line with international standards**

MUSAWA had established legal clinic units at Law Faculties in Gaza. The aim is to create bodies that are specializing in the application of law and public policies and their compatibility with the international standards and from a human rights perspective. MUSAWA also conducted a participatory training for its own team on risk management, anti-corruption, anti-harassment, and the best practices in complaints' follow up.





Photo 9: Anti-corruption mechanisms, Faculties of Law and Media at Israa' University, Gaza, November 2021

## **Outcome 2.3: Public accountability mechanisms to strengthen justice institutional performance and improve service delivery are strengthened**

### **Output 2.3.2: Oversight mechanisms on rights violations and fair trial infringements are effective**

In 2021, MUSAWA published three issues ([38](#), [39](#), [40](#)) of Justice and Law journal and three issues ([26](#), [27](#), [28](#)) of Eye on Justice gazette. Issue 38 of Justice and Law journal was dedicated to comment on the three Decree-laws amended the judicial legislation. The commentaries, as usual, are made by regional and local jurists and legal experts.

***Strategic Objective 3: Eliminating Discrimination through promoting equality, transparency, accountability and anti-corruption policies and procedures in the justice sector***

**Outcome 3.1: National legislations and policies in line with international standards are promoted**

**Output 3.1.1: New legislations and/or amendments and/or cancellation, and/or laws and bylaws of existing or draft articles that contradict with Article 7 of the Universal Declaration of Human Rights are proposed and Output 3.1.2: Implementation process of legislation monitored and documented Implementation process of legislation monitored and documented**

Complementing its efforts in monitoring the performance of the justice institutions, MUSAWA kept an eye on the decree-laws, draft decree-laws and government decisions and putting them for discussion, in terms of the legality, and the content. In parallel, the practices of the official departments also brought some topics on the table. MUSAWA conducted three ZOOM workshops discussing combating torture mechanisms in light of enforced laws and the Convention Against Torture (death of Banat and following events), the cancellation of Bar Association's elections by the president, and the legal reality of debt collection companies and security companies (incidents of assaulting citizens by both). The workshops hosted experts speakers in the discussed issues and attended by 84 participants, including 38 women.

In the same loop, MUSAWA published nine position papers on its observations regarding the legislation, the text and the process. The papers demanded stopping the continuous emergency state that is being re-newed every month and re-declared every other month since March 2020, the annulment of the decree-laws amended the judicial legislation, annulment of decree-law amended Associations Act, protecting the right to run for presidential elections, accountability for political arrests and suppression, cancelling the presidential decision to form an administrative reform committee, and the decree-law on commercial companies, cancelling a governmental decision in Gaza to monitor women's organizations and programs of women rights. MUSAWA also joined a joint position paper with other CSOs against holding local elections over two rounds. MUSAWA also discussed in Eye on Justice gazette the presidential decision, that was issued in parallel with the decree-law amending the State Audit and Administrative Control Bureau (SAACB) Law, to extend the terms of SAACB's head to another three years, which was perceived as a manifestation of the executive authority's approach to control all organizations, including the supposedly independent ones.

Shortly after the collective efforts against the decree-law amended the Associations' Act, the government announced the suspension of the decree-law . Also, in response to MUSAWA's memo on the decree-law on General elections that limited presidential candidacy to those nominated by a political party of a legislative electoral list, the Central Elections Commission (CEC) replied with a letter asserting that the right to run for presidential elections is reserved to independent candidates that are not nominated by a political party or an electoral list.



Photo 10: ZOOM on Dept collection companies and security companies



Photo 11: ZOOM on the cancellation of Bar Association's elections

## ***Highlights***

### **Local Elections**

MUSAWA, in partnership with the Central Elections Commission, conducted ten Capacity Building sessions for elections observers on the rights of observers and electoral lists agents, elections' monitoring, and Electoral Code of Honor. A total of 246 participants attended the sessions, including 161 women. In addition, and supported by the UNDP, MUSAWA hired 34 observers to monitor the first round on local elections held in December 2021. [MUSAWA's monitoring report](#) received a great attention from the CEC. Some observations were treated on spot, and the CEC promised to make sure addressing and considering the others in future elections.

### **Study with UN Women**

In September 2021, MUSAWA launched the project "Promoting women's and children's access to justice within the Palestinian justice system" that aims at developing a systematic review on the impact of the legislation enforced during the political division on women's and children's access to justice.

## Challenges and lessons learnt

### 1. Deficit

- MUSAWA's three-year general original budget was 1,253,198 USD. But the emergency core budget is 937,035 USD. IM Swedish Development Partner covers 24% of the core budget while the Netherlands Government Covers 61%. However, the projects signed in 2021 (CEC, UNDP, UN Women) covered parts of the salaries of some staff, which helped dedicating the surplus to MUSAWA's general program. The same applies to the funds allocated for a position that was vacant for the year 2021.
- In this regard, MUSAWA updated the sensitivity prioritizing the activities so the high impact activities were implemented. MUSAWA has placed different importance on different activities depending on their significance to MUSAWA mission role as a watchdog.

### 2. Social Media Platforms

MUSAWA continued working on developing its presence on social media platforms in 2021 by creating content that is suitable for these platforms, especially Facebook; the most popular platform in Palestine, according to the Social Media Report, and by sponsoring/funding specific content in order to reach out to more audience.

The following figures, taken from the Facebook page insights, show development in the interaction on MUSAWA's Facebook page. By starting to sponsor some featured posts, mainly videos and workshops' streams, an increased interest in the Facebook page and content has been observed, and an additional number of around 2,337 new likes to the page has been recorded during 2021.



Figure 1: MUSAWA's Facebook page likes as of December 31, 2021.



The page insights show that 53% of those who engaged in the publications of the page are women (compared to 42% in 2021), as shown in Figure 3 below. It is worth noting that women fans and followers of the page comprise of 38% of the total number of fans and followers.

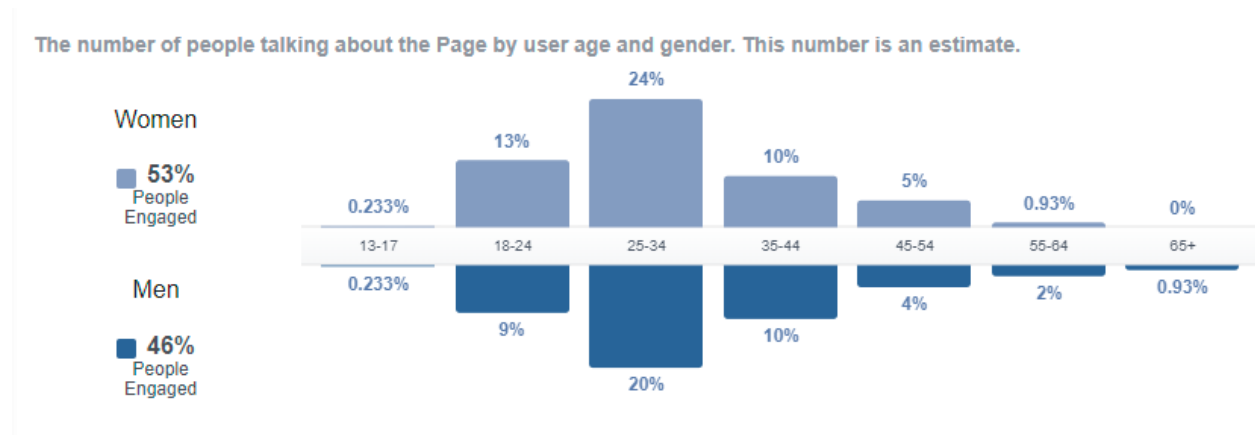


Figure2: The percentages of people engaged in MUSAWA's Facebook page during 2021, by user, age and gender.

The following figure 3 shows the sponsored reach and impressions in 2021:

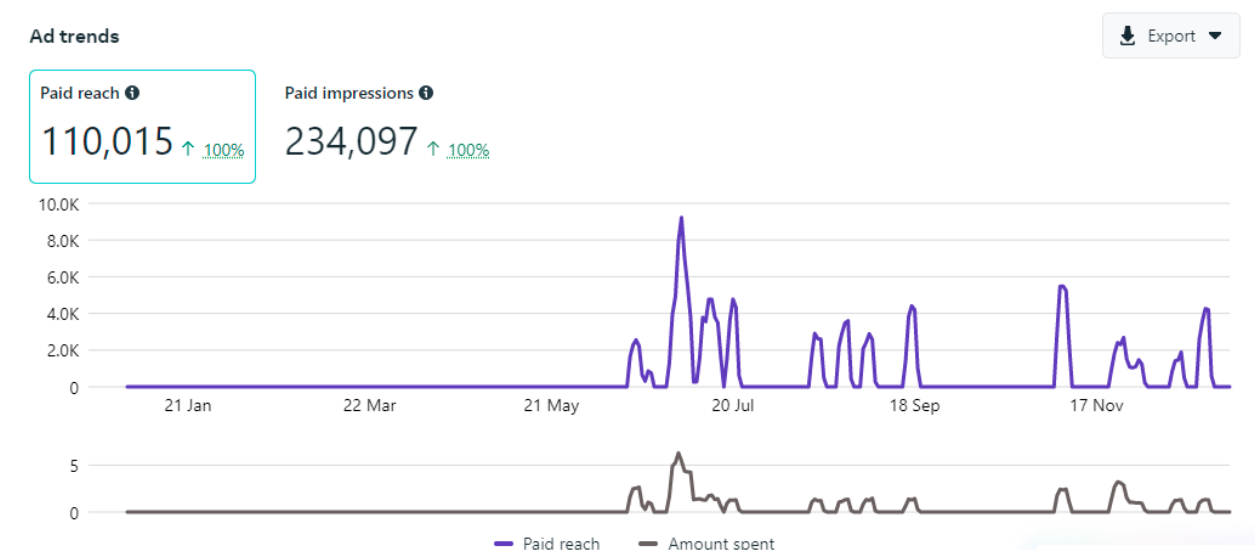


Figure3: Sponsored reach and impressions in 2021.

## Expected risks and mitigation

Contextual Risks			
Risk	Risk assessment (L/ M/ H)	Influence on results of activity	Mitigating measures
The activity takes place within a very tense environment. Civil unrest may also occur.	M	Atmosphere for social and security breakout, leading to movement difficulties between the governorates for the staff members and volunteers.	High dependence on social media and other media platforms as well as online activities.
		In addition, duty-bearers and right-holders arrive less probably have genuine collaboration and partnership. Also, imposing restrictions on MUSAWA's work in an attempt to hinder its role as a watchdog organization.	
			Also, seeking legal accountability and protection through local and international channels.
Movement restrictions due to the political situation or COVID-19. Risk is the inability of staff and volunteers to reach courthouses	H	Violations and infringements might go undocumented.	More focus on the complaint system.

The political division in the Palestinian territories turns into a complete separation	M	Restricted communication between MUSAWA's management and the executive staff located in Gaza, and it raises complications in the relationship MUSAWA has with the duty-bearers whether in the West Bank or Gaza Strip. Also, the possibility of arresting or detaining MUSAWA's staff at both sides. MUSAWA's offices may get closed.	Seeking legal accountability and protection through local and international channels. MUSAWA's staff work from outside the offices and search for alternative means of performing MUSAWA's monitoring and oversight role (such as approaching UN rapporteurs).
		Decision-makers on both sides would hinder the legal professionals of the opposing body from taking part in any legal or human-rights movement initiated by MUSAWA.	
Corruption and /or fraud (in the Palestinian Territories)	M	Corrupted judicial performance where the people have no access to justice. MUSAWA would not be able to resort to the judiciary, as a means of monitoring the proper implementation of the law, as much. Also, influencing MUSAWA's role in amending legislation and governmental decisions relating to justice.	Shift to spreading community awareness in order to mobilize a wider range of the community with a view to achieving their demands. This would include developing tools of control, lobbying, and advocacy to keep-up with the developments taking place in the external environment. In addition, more focus on youth mobilization should be considered.
<b>Programmatic Risks:</b>			
<b>Risk</b>	<b>Risk assessment (L/ M/ H)</b>	<b>Influence on results of activity</b>	<b>Mitigating measures</b>

Corruption, fraud or mismanagement of funds or procedures.	L	General atmosphere of corruption that is manifested in the interference of political regimes and the political parties in the free will of members and allies, on the basis of mutual interest or perhaps blackmailing, accompanied by the failure of the authorities to effectively handle corruption in all its forms.	Anti-corruption policy was already developed to monitor and take care of this critical issue.
Nepotism: unethical behavior and lack of respect for transparency and procedures.	L	Activities are implemented in a non-professional manner, affecting MUSAWA's mission as a watchdog.	MUSAWA's internal policies and dynamics allow the board and the general assembly to keep an eye on the applied procedures in implementing the program.
Pressure: putting pressure on MUSAWA not to point out violations and infringements by local authorities and international parties	H	Serious pressure force against the watchdog work, pressuring MUSAWA to work as a subordinate to the ruling regime. Also, breakdown in the positions of CSOs, distorting the unified vision these organizations have to rebuild the justice system and the political system at large.	Further cooperation between MUSAWA and key stakeholders and seeking legal accountability at the different levels.

## Annexes

### Annex 1: Videos on Social Media

Number	Name of Video	Date	Views	Link
1	First episode of Eye on Justice	06/01/2021	48 thousand views	<a href="https://fb.watch/a40w4SZqDu/">https://fb.watch/a40w4SZqDu/</a>
2	Second episode of Eye on Justice	20/01/2021	35 thousand views	<a href="https://fb.watch/a40xB0Riou/">https://fb.watch/a40xB0Riou/</a>
3	What are the major problems of the Decree-law amending the Judicial Authority Law issued by the head of the Executive Authority, that is,	24/01/2021	16 thousand views	<a href="https://fb.watch/a40yhy05Jl/">https://fb.watch/a40yhy05Jl/</a>

	issued by a non-competent body			
4	Third episode of Eye on Justice	27/01/2021	62 thousand views	<a href="https://fb.watch/a40z8lxFqR/">https://fb.watch/a40z8lxFqR/</a>
5	Sawasya Palestine Program	28/01/2021	1200 views	<a href="https://www.facebook.com/watch/live/?ref=watch_permalink&amp;v=441632470309150">https://www.facebook.com/watch/live/?ref=watch_permalink&amp;v=441632470309150</a>
6	An interview with Musawa's Policy and General Advisor: Adv. Ibrahim Barghouthi	31/01/2021	464 views	<a href="https://fb.watch/a418DQHyEG/">https://fb.watch/a418DQHyEG/</a>
7	A meeting titled: The Requirements of Success and Dangers of Failure	31/01/2021	1200 views	<a href="https://fb.watch/a419nPzbVE/">https://fb.watch/a419nPzbVE/</a>
8	The incidents of the expanded social meeting to call for the abolishment of Decree-laws amending judicial legislations	02/02/2021	1500views	<a href="https://www.facebook.com/watch/live/?ref=watch_permalink&amp;v=1814300418726468">https://www.facebook.com/watch/live/?ref=watch_permalink&amp;v=1814300418726468</a>
9	Second meeting titled The Elections: The Requirements of Success and Dangers of Failure	03/02/2021	1100 views	<a href="https://fb.watch/a41oV6huwi/">https://fb.watch/a41oV6huwi/</a>
10	Fourth episode of Eye on Justice	03/02/2021	29 thousand views	<a href="https://fb.watch/a41z-61-x7/">https://fb.watch/a41z-61-x7/</a>
11	The intervention of Adv. Ibrahim Barghouthi in the expanded social meeting to demand the abolishment of the recent Decree-laws amending the judicial legislations	07/02/2021	560 views	<a href="https://fb.watch/a41EPVuk04/">https://fb.watch/a41EPVuk04/</a>
12	The professional and legal mobility of the Bar Association	08/02/2021	354 views	<a href="https://fb.watch/a424GMX1cP/">https://fb.watch/a424GMX1cP/</a>

13	<a href="#">Fifth episode of Eye on Justice</a>	10/02/2021	23 thousand views	<a href="https://fb.watch/a42cpYJkYZ/">https://fb.watch/a42cpYJkYZ/</a>
14	"Musawa" considers the circular issued by the High Judicial Council in Gaza as	15/02/2021	953 views	<a href="https://fb.watch/a42rg6flr3/">https://fb.watch/a42rg6flr3/</a>
15	<a href="#">Sixth episode of Eye on Justice</a>	17/02/2021	22 thousand	<a href="https://fb.watch/a42uiRRo5C/">https://fb.watch/a42uiRRo5C/</a>
16	<a href="#">Eye on Justice</a>	22/02/2021	65 thousand views	<a href="https://fb.watch/a42DnY3Pfz/">https://fb.watch/a42DnY3Pfz/</a>
17	<a href="#">Seventh episode of Eye on Justice</a>	03/03/2021	29 thousand views	<a href="https://fb.watch/a42J6TYfp5/">https://fb.watch/a42J6TYfp5/</a>
18	Decree-law on the postponement of the elections of unions, and popular associations and organizations for 6 months	13/03/2021	578 views	<a href="https://fb.watch/a42NbY0R9-/">https://fb.watch/a42NbY0R9-/</a>
19	Jurists and legal experts agree that the Decree-laws amending judicial legislations involve legislative flaws and constitutional risks that affect the justice system	24/03/2021	347 views	<a href="https://fb.watch/a42SdQFujf/">https://fb.watch/a42SdQFujf/</a>
20	<a href="#">Eight episodes of Eye on Justice</a>	24/03/2021	20 thousand	<a href="https://fb.watch/a42Wma7e2E/">https://fb.watch/a42Wma7e2E/</a>
21	Jurists and legal experts agree that the Decree-laws amending judicial legislations involve legislative flaws and constitutional risks that affect the justice system.	28/03/2021	577 thousand	<a href="https://fb.watch/a42-OLYswE/">https://fb.watch/a42-OLYswE/</a>
22	<a href="#">Ninth episode of Eye on Justice</a>	07/04/2021	22 thousand	<a href="https://fb.watch/a438RVvvMi/">https://fb.watch/a438RVvvMi/</a>
23	The cancellation of lawyers' lawsuits, a departure from the powers of the judicial administration and judicial inspection, and an assault on the judge's powers	14/04/2021	578 views	<a href="https://fb.watch/a43dYgUkOT/">https://fb.watch/a43dYgUkOT/</a>

	and the independence of the Bar Association, and an infringement on the rights of litigants			
24	The participation of Adv. Rula Mousa, the Legal Monitoring Officer at Musawa in a TV episode on monitoring the elections	19/04/2021	1200 views	<a href="https://fb.watch/a43glcg1RH/">https://fb.watch/a43glcg1RH/</a>
25	<a href="#">Tenth episode of Eye on Justice</a>	21/04/2021	13 thousand views	<a href="https://fb.watch/a43mjZg-K_/">https://fb.watch/a43mjZg-K_/</a>
26	Eleventh episode of Eye on Justice show	23-4-2-21	17 thousand views	<a href="https://fb.watch/a43AGXcJAv/">https://fb.watch/a43AGXcJAv/</a>
27	Radio interview with Adv. Ibrahim Barghouthi on the ongoing state of emergency since March 2020	09/06/2021	298 views	<a href="https://www.facebook.com/watch/?v=299211438429962">https://www.facebook.com/watch/?v=299211438429962</a>
28	A virtual dialogue on the right of a female lawyer to candidacy and representation in Bar Association councils and committees	15/06/2021	4500 thousand	<a href="https://fb.watch/a44iWqZp9q/">https://fb.watch/a44iWqZp9q/</a>
29	The Pfizer vaccine deal	28/06/2021	4800 views	<a href="https://fb.watch/a44o9zIKtW/">https://fb.watch/a44o9zIKtW/</a>
30	On the communication submitted by human rights organizations to the Office of the Public Prosecutor against the aggressors against demonstrators –of both sexes-: Intervention by Adv. Ibrahim Barghouthi from “Musawa”	03/07/2021	655 views	<a href="https://www.facebook.com/watch/?v=847204836232909">https://www.facebook.com/watch/?v=847204836232909</a>

31	Torture is a crime: coping mechanisms between reality and hope	08/07/2021	8500 views	<a href="https://fb.watch/a44NnImpXP/">https://fb.watch/a44NnImpXP/</a>
32	Femicide: a crime, a moral and a legal decline, and mechanisms to confront it between reality and law	12/07/2021	7900 views	<a href="https://fb.watch/a3S3OQx2dU/">https://fb.watch/a3S3OQx2dU/</a>
33	How do we make sure there is no political will to hold elections? The legislative process, especially since the beginning of the medical pandemic, is proof of that	18/07/2021	6900 views	<a href="https://www.facebook.com/musawacenter/videos/251383276231815/">https://www.facebook.com/musawacenter/videos/251383276231815/</a>
34	Shocking testimonies from persons with disabilities about their experiences applying for public service	12/08/2021	5500 views	<a href="https://fb.watch/a3Sefbszgq/">https://fb.watch/a3Sefbszgq/</a>
35	The cancellation of the elections of the Bar Association by a decision from the Executive Authority was carried out with a judicial decision	22/08/2021	8400 views	<a href="https://fb.watch/a3SlqM81zR/">https://fb.watch/a3SlqM81zR/</a>
36	"The Official Regulation Governing the Occupation of Public Service by Persons with Disabilities" and the Perspective of Persons with Disabilities in this Regard	23/08/2021	285 views	<a href="https://fb.watch/a3SnteVahn/">https://fb.watch/a3SnteVahn/</a>
37	Official violence against women against the background of the expression of opinion: the indications, outcomes, and responses from	31/08/2021	5700 views	<a href="https://fb.watch/a3SJmHdas/">https://fb.watch/a3SJmHdas/</a>



	personal experiences			
38	Fund Recovery and Security Companies Between the Law and Reality	14/09/2021	8700 views	<a href="https://fb.watch/a3SNhuTbjO/">https://fb.watch/a3SNhuTbjO/</a>
39	A training session for Musawa's monitoring team on the local elections with Dr. Taleb Awad	27/10/2021	172 views	<a href="https://fb.watch/a3TPBtjhiB/">https://fb.watch/a3TPBtjhiB/</a>
40	A Hearing about the report of State Audit & Administrative Control Bureau, its recommendations, their enforcement mechanisms, and the guarantees of accountability and non-impunity	03/11/2021	13 thousand views	<a href="https://fb.watch/a3Uefnyp0H/">https://fb.watch/a3Uefnyp0H/</a>
41	Did the violation of the principles of the rule of law and the separation of powers become a normal thing in the performance of the Palestinian judicial system?	21/11/2021	412 views	<a href="https://fb.watch/a46lqX16eC/">https://fb.watch/a46lqX16eC/</a>
42	Musawa comments on the judgment of the Constitutional Court and the position of its critics	10/12/2021	454 views	<a href="https://www.facebook.com/watch/?v=453658423055870">https://www.facebook.com/watch/?v=453658423055870</a>

43	State Audit & Administrative Control Bureau Report referred to infringements and violations in government institutions. What is the role of law enforcement bodies in holding the perpetrators of such infringements accountable, and how will the report's recommendations be enforced?	12/12/2021	4200 views	<a href="https://fb.watch/a46tLlylxn/">https://fb.watch/a46tLlylxn/</a>
44	The President's decision to form the administrative reform committee entails an absence of the competent bodies and of people's opinion, which negatively affects the trust of citizens in the credibility of the allegations about the official endeavors that are consistent with the Basic Law and the Anti-corruption Law.	21/12/2021	4600 views	<a href="https://fb.watch/a46z6252Mw/">https://fb.watch/a46z6252Mw/</a>
45	Readings in the Decree-Law on Companies 2021	22/12/2021	230 views	<a href="https://fb.watch/a3VrlirmtF/">https://fb.watch/a3VrlirmtF/</a>

## Annex 2: Trainings, workshops, and roundtable discussions

Number	Name of Meeting	Category	Date	Link	No. of all Participants	No. of Female Participants
1	Eye on Justice Show	TV show				
2	The Electoral Law and the Principles of Elections	Training course	20/01/2021	<a href="https://www.facebook.com/199611583445291/posts/4851530674920002/">https://www.facebook.com/199611583445291/posts/4851530674920002/</a>		

3	<b>The Elections: Requirements of Success and Dangers of Failure</b>	<b>Zoom meeting</b>	31/01/2021	<a href="https://fb.watch/a2zq3Dg4T1/">https://fb.watch/a2zq3Dg4T1/</a>		
4	<b>A Second Meeting on the Requirements of Success and Dangers of Failure</b>	<b>Zoom meeting</b>	03/02/2021	<a href="https://fb.watch/a2zz3FJyUZ/">https://fb.watch/a2zz3FJyUZ/</a>		
5	<b>The Elections: Requirements of Success and Dangers of Failure in Gaza</b>	<b>Discussion meeting</b>	04/03/2021	<a href="https://www.facebook.com/199611583445291/posts/5067990449940689/">https://www.facebook.com/199611583445291/posts/5067990449940689/</a>	16 participants	
6	<b>The Transitional Justice in Palestine Report (Gaza)</b>	<b>Meeting</b>	18/03/2021	<a href="https://www.facebook.com/199611583445291/posts/5120620081344392/">https://www.facebook.com/199611583445291/posts/5120620081344392/</a>	18 participants	3 women
7	<b>The Elections: Requirements of Success and Dangers of Failure</b>	<b>Discussion meeting</b>	29/03/2021	<a href="https://www.facebook.com/199611583445291/posts/5154148641324869/">https://www.facebook.com/199611583445291/posts/5154148641324869/</a>	16 participants	
8	<b>The Right to Life and the Right to Participate in Public Affairs in the Palestinian Basic Law and International Conventions (Gaza)</b>	<b>Social meeting</b>	02/06/2021	<a href="https://www.facebook.com/199611583445291/posts/5504111942995202/">https://www.facebook.com/199611583445291/posts/5504111942995202/</a>	20 participants	15 women among them

9	<b>The Right of a Female Lawyer to Candidacy and Representation in Bar Association Councils and Committees</b>	<b>Zoom meeting</b>	15/06/2021	<a href="https://fb.watch/a2BKYWi-S6/">https://fb.watch/a2BKYWi-S6/</a>		
10	<b>The Right of a Female Lawyer to Candidacy and Representation in Bar Association Councils and Committees</b>	<b>Discussion meeting</b>	24/06/2021	<a href="https://www.facebook.com/199611583445291/posts/5567275030012226/">https://www.facebook.com/199611583445291/posts/5567275030012226/</a>	26 participants	9 women
11	<b>The Role of Official Accountability Institutions in the Pfizer Vaccine Deal</b>	<b>Discussion meeting</b>	28/06/2021	<a href="https://fb.watch/a2CqySHnio/">https://fb.watch/a2CqySHnio/</a>		

12	Gaza "The Oversight of the Gaza Reconstruction Mechanism (GRM): The Rights and Demands of the Aggrieved between Reality and Hope"	Discussion meeting	24/06/2021	<a href="https://www.facebook.com/199611583445291/posts/5613305412075854/">https://www.facebook.com/199611583445291/posts/5613305412075854/</a>		
13	The Right of a Female Lawyer to Candidacy and Representation in Bar Association Councils and Committees	Discussion meeting	01/07/2021	<a href="https://www.facebook.com/199611583445291/posts/5599721986767530/">https://www.facebook.com/199611583445291/posts/5599721986767530/</a>		
14	The Right of a Female Lawyer to Candidacy and Representation in Bar Association Councils and Committees	Discussion meeting	06/07/2021	<a href="https://www.facebook.com/199611583445291/posts/5632189643520764/">https://www.facebook.com/199611583445291/posts/5632189643520764/</a>		
15	Torture is a Crime: Coping Mechanisms Between Reality and Hope	Zoom meeting	08/07/2021	<a href="https://fb.watch/a2D3K7O87N/">https://fb.watch/a2D3K7O87N/</a>		

16	The Right of a Female Lawyer to Candidacy and Representation in Bar Association Council and its different Committees "Gaza"	Discussion meeting	11/07/2021	<a href="https://www.facebook.com/199611583445291/posts/5664403536966041/">https://www.facebook.com/199611583445291/posts/5664403536966041/</a>	80 lawyers (includes all meetings)	71 female lawyers (attended all meetings)
17	Most Severe Forms of Violence Against Women and the Required to Combat it	Zoom meeting	12/07/2021	<a href="https://fb.watch/a3S3OQx2dU/">https://fb.watch/a3S3OQx2dU/</a>		
18	The Cancellation of the Elections of The Bar Association by a Decision from the Executive Authority was carried out by a Judicial Decision	Zoom meeting	22/08/2021	<a href="https://fb.watch/a3SlqM81zR/">https://fb.watch/a3SlqM81zR/</a>		

19	What about the Occupation of Public Service by Persons with Disabilities: a Reading of the Official Regulation and the Perspective of Persons with Disability to it? When Will the Elections be Held and How?	Zoom meeting	12/08/2021	<a href="https://fb.watch/a3Sefbszgq/">https://fb.watch/a3Sefbszgq/</a>		
20	"Gaza" "The Official Regulation Governing the Occupation of Public Service by Persons with Disabilities" and the Perspective of Persons with Disabilities in this Regard	Discussion meeting	23/08/2021	<a href="https://fb.watch/a3SnteVahn/">https://fb.watch/a3SnteVahn/</a>		

21	Official Violence against Women against the Background of the Expression of Opinion: The Indications, Outcomes, and Responses from Personal Experiences	Zoom meeting	31/08/2021	<a href="https://fb.watch/a3SJmHdas/">https://fb.watch/a3SJmHdas/</a>		
22	Fund Recovery and Security Companies Between The Law and Reality	Zoom meeting	14/09/2021	<a href="https://fb.watch/a3SNhuTbjO/">https://fb.watch/a3SNhuTbjO/</a>		
23	The First on Raising the Divorced Mother's Age of Custody of her Children and Raising the Age of Marriage for both Sexes	Discussion meeting- two days	28/09/2021	<a href="https://www.facebook.com/199611583445291/posts/6180254532047603/">https://www.facebook.com/199611583445291/posts/6180254532047603/</a>	37 lawyers participated in both days	30 female lawyers



24	<b>The Second Day on Recognizing Women's Right of Khula'- Divorce with Mutual Consent, and the Guarantees of Women's Right of Inheritance and the Dangers Women Face Especially with Regards to Real-estate</b>	<b>Supplementary discussion meeting</b>	29/09/2021	<a href="https://www.facebook.com/199611583445291/posts/6180254532047603/">https://www.facebook.com/199611583445291/posts/6180254532047603/</a>		
25	<b>The First Day on Raising the Divorced Mother's Age of Custody of her Children, and on Raising the Age of Marriage for both Sexes in Gaza</b>	<b>Discussion meeting</b>	05/10/2021	<a href="https://www.facebook.com/199611583445291/posts/6180254532047603/">https://www.facebook.com/199611583445291/posts/6180254532047603/</a>	52 participants in the two days	42 female participants

26	<b>The Second Day on Recognizing Women's Right to Khula'- Divorce with Mutual Consent, and the Guarantees of Women's Right of Inheritance and the Dangers Women Face Especially with Regards to Real-estate Especially in Gaza</b>	<b>Discussion meeting</b>	06/10/2021	<a href="https://www.facebook.com/199611583445291/posts/6180254532047603/">https://www.facebook.com/199611583445291/posts/6180254532047603/</a>		
27	<b>Local Government Elections Between Appointment and Assignment and the Role of Youth in Leadership in Gaza</b>	<b>Discussion meeting</b>	26/10/2021	<a href="https://www.facebook.com/199611583445291/posts/6233684196704636/">https://www.facebook.com/199611583445291/posts/6233684196704636/</a>	35 participants	7 women
28	<b>Local Elections</b>	<b>Zoom training session</b>	27/10/2021	<a href="https://fb.watch/a3TPBtjhiB/">https://fb.watch/a3TPBtjhiB/</a>		

29	State Audit & Administrative Control Bureau Report, Recommendations, Enforcement Mechanisms, Guarantees of Accountability, and Non-impunity	Hearing	03/11/2021	<a href="https://fb.watch/a3Uefnyp0H/">https://fb.watch/a3Uefnyp0H/</a>	31 participants	
30	Local Government Elections Between Appointment and Assignment and the Role of Youth in Leadership in Gaza	Discussion meeting	28/10/2021	<a href="https://www.facebook.com/199611583445291/posts/6248751118531277/">https://www.facebook.com/199611583445291/posts/6248751118531277/</a>	50 participants	10 women

31	<b>The Bodies and Mechanisms of Combating Corruption in Gaza, and the Means of Accountability and Non-impunity for the Persons Accused of Corruption</b>	<b>Discussion meeting</b>	02/11/2021	<a href="https://www.facebook.com/199611583445291/posts/6270062413066814/">https://www.facebook.com/199611583445291/posts/6270062413066814/</a>	100 participants	16 women
32	<b>The Independence and Impartiality of the Judiciary is a Prerequisite for Civil Peace and National Reconciliation</b>	<b>The Justice Conference</b>	01/12/2021	<a href="https://www.facebook.com/199611583445291/posts/6442707549135632/">https://www.facebook.com/199611583445291/posts/6442707549135632/</a>	214 participants	

33	Capacity Development for Observers about the Rights and Duties of the Electoral Observer and Agent and about Monitoring the Elections and the Electoral Code of Ethics	Training sessions	27-11 to 9-12	<a href="https://www.facebook.com/199611583445291/posts/6412797802126607/">https://www.facebook.com/199611583445291/posts/6412797802126607/</a>	246 participants in all sessions	
34	The Status of Women in the Palestinian Personal Status Law for the Year 1976	Meeting	05/12/2021	<a href="https://www.facebook.com/199611583445291/posts/6491719120901141/">https://www.facebook.com/199611583445291/posts/6491719120901141/</a>	20 participants	16 women
35	The Right of Women to Travel with their Children and to Open a Bank Account for them between Reality and Hope, in Gaza	Discussion meeting	07/12/2021	<a href="https://www.facebook.com/199611583445291/posts/6491719120901141/">https://www.facebook.com/199611583445291/posts/6491719120901141/</a>		50 female participants

36	Readings in the Decree-Law on Companies 2021 that was Issued this Month,	Discussion meeting	22/12/2021	<a href="https://fb.watch/a3VrlirmtF/">https://fb.watch/a3VrlirmtF/</a>		
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### Annex 3: Position Papers, Legal Memos and Press Releases

#	Title	Type	Date+D1:D28	Link
1	MUSAWA Demands the Immediate Abolishment of the Decree-Laws Amending the Judicial Legislation and Without Any Delay	Position Paper	12/01/2021	<a href="https://musawa.ps/post/musawa-demands-the-immediate-abolishment-of-the-decree-laws-amending-the-judicial-legislation-and-without-any-delay.html">https://musawa.ps/post/musawa-demands-the-immediate-abolishment-of-the-decree-laws-amending-the-judicial-legislation-and-without-any-delay.html</a>
2	CSOs call for the Abolition of All Decrees regarding Judicial Legislation and to End Their Effects	Press Release	16/01/2021	<a href="https://musawa.ps/post/csos-call-for-the-abolition-of-all-decrees-regarding-judicial-legislation-and-to-end-their-effects.html">https://musawa.ps/post/csos-call-for-the-abolition-of-all-decrees-regarding-judicial-legislation-and-to-end-their-effects.html</a>
3	Memo to The Central Elections Committee on the Right of the Independent Candidates to Run for the Presidential Elections	Legal Memo	01/03/2021	<a href="https://musawa.ps/post/memo-to-the-central-elections-committee-on-the-right-of-the-independent-candidates-to-run-for-the-presidential-elections.html">https://musawa.ps/post/memo-to-the-central-elections-committee-on-the-right-of-the-independent-candidates-to-run-for-the-presidential-elections.html</a>
4	MUSAWA demands the cancellation of decree-law amending the Associations Act	Position Paper	03/03/2021	<a href="https://musawa.ps/post/musawa-demands-the-cancellation-of-the-decree-law-amending-the-associations-act.html">https://musawa.ps/post/musawa-demands-the-cancellation-of-the-decree-law-amending-the-associations-act.html</a>

5	Granting the Right to a Passport and the Right of an Affected Citizen to See the Investigation Results of the Nuseirat Market Fire	Success Story	23/03/2021	<a href="https://musawa.ps/post/success-stories-granting-the-right-to-a-passport-and-the-right-of-an-affected-citizen-to-see-the-investigation-results-of-the-nuseirat-market-fire.html">https://musawa.ps/post/success-stories-granting-the-right-to-a-passport-and-the-right-of-an-affected-citizen-to-see-the-investigation-results-of-the-nuseirat-market-fire.html</a>
6	A memo to CEC on suspension of violating the electoral process regulations and other related matters	Legal Memo	07/04/2021	<a href="https://musawa.ps/post/a-memo-to-the-central-elections-commission-on-a-suspicion-of-violating-the-electoral-process-regulations-and-other-related-matters.html">https://musawa.ps/post/a-memo-to-the-central-elections-commission-on-a-suspicion-of-violating-the-electoral-process-regulations-and-other-related-matters.html</a>
7	MUSAWA publishes the statement of the National Campaign to Protect Civil Work on the decree-law amending the Associations Law	Press Release	09/05/2021	<a href="https://musawa.ps/post/musawa-publishes-the-statement-of-the-national-campaign-to-protect-civil-work-on-the-decree-law-amending-the-associations-law.html">https://musawa.ps/post/musawa-publishes-the-statement-of-the-national-campaign-to-protect-civil-work-on-the-decree-law-amending-the-associations-law.html</a>
8	MUSAWA asserts opposition to political arrests	Position Paper	25/05/2021	<a href="https://musawa.ps/post/musawa-asserts-opposition-to-political-arrests.html">https://musawa.ps/post/musawa-asserts-opposition-to-political-arrests.html</a>
9	Memo to the CEC on arrests of supporters of electoral lists	Legal Memo	30/05/2021	<a href="https://musawa.ps/post/memo-to-the-cec-on-arrests-of-supporters-of-electoral-lists.html">https://musawa.ps/post/memo-to-the-cec-on-arrests-of-supporters-of-electoral-lists.html</a>
10	Stop Tampering with The Social Contract and People's Rights: Let the State of Emergency Be Canceled Immediately	Position Paper	02/06/2021	<a href="https://musawa.ps/post/stop-tampering-with-the-social-contract-and-people-s-rights-let-the-state-of-emergency-be-canceled-immediately.html">https://musawa.ps/post/stop-tampering-with-the-social-contract-and-people-s-rights-let-the-state-of-emergency-be-canceled-immediately.html</a>

11	Human rights organizations call for holding to account perpetrators of attacks on peaceful assemblies and warn of a breakdown of the human rights situation	Position Paper	27/06/2021	<a href="https://musawa.ps/post/human-rights-organisations-call-for-holding-to-account-perpetrators-of-attacks-on-peaceful-assemblies-and-warn-of-a-breakdown-of-the-human-rights-situation.html">https://musawa.ps/post/human-rights-organisations-call-for-holding-to-account-perpetrators-of-attacks-on-peaceful-assemblies-and-warn-of-a-breakdown-of-the-human-rights-situation.html</a>
12	The world shall judge you and you will lose your people as you forfeit their right to self determination	Position Paper	29/06/2021	<a href="https://musawa.ps/post/the-world-shall-judge-you-and-you-will-lose-your-people-as-you-forfeit-their-right-to-self-determination.html">https://musawa.ps/post/the-world-shall-judge-you-and-you-will-lose-your-people-as-you-forfeit-their-right-to-self-determination.html</a>
13	Human rights organizations submit a penal notice to attorney general to investigate the assaults on participants in peaceful gatherings	Position Paper	01/07/2021	<a href="https://musawa.ps/post/human-rights-organizations-submit-a-penal-notice-to-the-attorney-general-to-investigate-the-assaults-on-participants-in-peaceful-gatherings.html">https://musawa.ps/post/human-rights-organizations-submit-a-penal-notice-to-the-attorney-general-to-investigate-the-assaults-on-participants-in-peaceful-gatherings.html</a>
14	MUSAWA declines as invitation to proctor the oral exam and personal interviews for the judicial competition	Legal Memo	01/07/2021	<a href="https://musawa.ps/post/musawa-declines-an-invitation-to-proctor-the-oral-exam-and-personal-interviews-for-the-judicial-competition.html">https://musawa.ps/post/musawa-declines-an-invitation-to-proctor-the-oral-exam-and-personal-interviews-for-the-judicial-competition.html</a>
15	MUSAWA Calls for the Cancellation of a Circular regarding the implementation of projects concerned with Palestinian women issued in Gaza	Position Paper	04/07/2021	<a href="https://musawa.ps/post/musawa-calls-for-the-cancellation-of-a-circular-regarding-the-implementation-of-projects-concerned-with-palestinian-women-issued-in-gaza.html">https://musawa.ps/post/musawa-calls-for-the-cancellation-of-a-circular-regarding-the-implementation-of-projects-concerned-with-palestinian-women-issued-in-gaza.html</a>



16	The phenomenon of arrest for expressing an opinion is a violation of the Declaration of Independence and the Basic Law	Position Paper	05/07/2021	<a href="https://musawa.ps/post/the-phenomenon-of-arrest-for-expressing-an-opinion-is-a-violation-of-human-rights-and-a-violation-of-the-declaration-of-independence-and-the-basic-law.html">https://musawa.ps/post/the-phenomenon-of-arrest-for-expressing-an-opinion-is-a-violation-of-human-rights-and-a-violation-of-the-declaration-of-independence-and-the-basic-law.html</a>
17	The policy of incitement and intimidation is inevitable a failure and the will of the people will inevitably win	Position Paper	06/07/2021	<a href="https://musawa.ps/post/the-policy-of-incitement-and-intimidation-is-inevitably-a-failure-and-the-will-of-the-people-will-inevitably-win.html">https://musawa.ps/post/the-policy-of-incitement-and-intimidation-is-inevitably-a-failure-and-the-will-of-the-people-will-inevitably-win.html</a>
18	Legal memo to the military judiciary in Gaza regarding the interference of the security services in the work of the judiciary	Legal Memo	18/07/2021	<a href="https://musawa.ps/post/legal-memo-to-the-military-judiciary-in-gaza-regarding-the-interference-of-the-security-services-in-the-work-of-the-judiciary.html">https://musawa.ps/post/legal-memo-to-the-military-judiciary-in-gaza-regarding-the-interference-of-the-security-services-in-the-work-of-the-judiciary.html</a>
19	Legal memo to the attorney general in Gaza on the violation of children's rights and the violation of the Law	Legal Memo	18/07/2021	<a href="https://musawa.ps/post/legal-memo-to-to-the-attorney-general-in-gaza-on-the-violation-of-children-s-rights-and-the-violation-of-the-law.html">https://musawa.ps/post/legal-memo-to-to-the-attorney-general-in-gaza-on-the-violation-of-children-s-rights-and-the-violation-of-the-law.html</a>
20	MUSAWA's statement in the killing of a man by security forces in Gaza	Position Paper	25/07/2021	<a href="https://musawa.ps/post/musawa-s-statement-on-the-killing-of-a-man-by-security-forces-in-gaza.html">https://musawa.ps/post/musawa-s-statement-on-the-killing-of-a-man-by-security-forces-in-gaza.html</a>
21	Al Zawiya Market Fire: A public apology is required; the perpetrators must be held accountable and the victims must be compensated	Position Paper	25/07/2021	<a href="https://musawa.ps/post/al-zawiya-market-fire-a-public-apology-is-required-the-perpetrators-must-be-held-accountable-and-the-victims-must-be-compensated.html">https://musawa.ps/post/al-zawiya-market-fire-a-public-apology-is-required-the-perpetrators-must-be-held-accountable-and-the-victims-must-be-compensated.html</a>

22	MUSAWA demands the cancellation of the decision of the Council of Ministers that cancelled the right of public officials to express their opinions	Position Paper	27/07/2021	<a href="https://musawa.ps/post/musawa-demands-the-cancellation-of-the-decision-of-the-council-of-ministers-the-that-canceled-the-right-of-public-officials-to-express-their-opinion.html">https://musawa.ps/post/musawa-demands-the-cancellation-of-the-decision-of-the-council-of-ministers-the-that-canceled-the-right-of-public-officials-to-express-their-opinion.html</a>
23	Position paper on the ongoing discrimination against female students in admission requirements at universities	Position Paper	10/08/2021	<a href="https://musawa.ps/post/position-paper-on-the-ongoing-discrimination-against-female-students-in-admission-requirements-at-universities.html">https://musawa.ps/post/position-paper-on-the-ongoing-discrimination-against-female-students-in-admission-requirements-at-universities.html</a>
24	MUSAWA calls for a transparent investigation into the murder of the child Quaider ensuring accountability for the perpetrators	Legal Memo	10/08/2021	<a href="https://musawa.ps/post/musawa-calls-for-a-transparent-investigation-into-the-murder-of-the-child-quaider-ensuring-accountability-for-the-perpetrators.html">https://musawa.ps/post/musawa-calls-for-a-transparent-investigation-into-the-murder-of-the-child-quaider-ensuring-accountability-for-the-perpetrators.html</a>
25	Raising the age of custody of children to 18 years for separated mothers is a legitimate demand that has to be enforced	Legal Memo	11/08/2021	<a href="https://musawa.ps/post/raising-the-age-of-custody-of-children-to-18-years-for-separated-mothers-is-a-legitimate-demand-that-has-to-be-enforced.html">https://musawa.ps/post/raising-the-age-of-custody-of-children-to-18-years-for-separated-mothers-is-a-legitimate-demand-that-has-to-be-enforced.html</a>
26	Legal memo to the women police department in Gaza on the mistreatment of female lawyers	Legal Memo	11/08/2021	<a href="https://musawa.ps/post/legal-memo-to-the-women-police-department-in-gaza-on-the-mistreatment-of-female-lawyers.html">https://musawa.ps/post/legal-memo-to-the-women-police-department-in-gaza-on-the-mistreatment-of-female-lawyers.html</a>
27	MUSAWA demands that the ministry of health harmonize the pandemic control standards and procedures for PwDs	Position Paper	17/08/2021	<a href="https://musawa.ps/post/musawa-demands-that-the-ministry-of-health-harmonize-the-pandemic-control-standards-and-procedures-for-people-with-disabilities.html">https://musawa.ps/post/musawa-demands-that-the-ministry-of-health-harmonize-the-pandemic-control-standards-and-procedures-for-people-with-disabilities.html</a>

28	No political arrest, Yes to freedom of speech, yes to holding the killers of Nizar Banat accountable, and No to the policy of silencing mouths and impunity for aggressors	Position Paper	22/08/2021	<a href="https://musawa.ps/post/no-to-political-arrest-yes-to-freedom-of-opinion-expression-and-participation-and-yes-to-holding-the-killers-of-nizar-banat-accountable-and-no-and-no-to-the-policy-of-silencing-mouths-and-impunity-for-aggressors.html">https://musawa.ps/post/no-to-political-arrest-yes-to-freedom-of-opinion-expression-and-participation-and-yes-to-holding-the-killers-of-nizar-banat-accountable-and-no-and-no-to-the-policy-of-silencing-mouths-and-impunity-for-aggressors.html</a>
29	Human rights and civil society organizations hold the head of the executive authority and the government national and legal responsibility for violations of rights and freedoms and the weakening of official institutions	Position Paper	23/08/2021	<a href="https://musawa.ps/post/human-rights-and-civil-society-organizations-hold-the-head-of-the-executive-authority-and-the-government-national-and-legal-responsibility-for-violations-of-rights-and-freedoms-and-the-weakening-of-official-institutions.html">https://musawa.ps/post/human-rights-and-civil-society-organizations-hold-the-head-of-the-executive-authority-and-the-government-national-and-legal-responsibility-for-violations-of-rights-and-freedoms-and-the-weakening-of-official-institutions.html</a>
30	Arrest for possession of Palestinian flags: a flawed procedure and a constitutional crime that requires accountability and removal from office	Position Paper	24/08/2021	<a href="https://musawa.ps/post/arrest-for-possession-of-palestinian-flags-a-flawed-procedure-and-a-constitutional-crime-that-requires-accountability-and-removal-from-office.html">https://musawa.ps/post/arrest-for-possession-of-palestinian-flags-a-flawed-procedure-and-a-constitutional-crime-that-requires-accountability-and-removal-from-office.html</a>
31	Publication of judgments in absentia requires accountability compensation and dismissal from office and contradicts the fight against corruption because it falls under its umbrella	Position Paper	26/08/2021	<a href="https://musawa.ps/post/publication-of-judgments-in-absentia-requires-accountability-compensation-and-dismissal-from-office-and-contradicts-the-fight-against-corruption-because-it-falls-under-its-umbrella.html">https://musawa.ps/post/publication-of-judgments-in-absentia-requires-accountability-compensation-and-dismissal-from-office-and-contradicts-the-fight-against-corruption-because-it-falls-under-its-umbrella.html</a>

32	The government and the anti-corruption commission shall initiate investigation and accountability in the violations and infringements mentioned in the report of the State Audit and Administrative Control Bureau	Position Paper	14/10/2021	<a href="https://musawa.ps/post/the-government-and-the-anti-corruption-commission-shall-initiate-investigation-and-accountability-in-the-violations-and-infringements-mentioned-in-the-report-of-the-state-audit-administrative-control-bureau.html">https://musawa.ps/post/the-government-and-the-anti-corruption-commission-shall-initiate-investigation-and-accountability-in-the-violations-and-infringements-mentioned-in-the-report-of-the-state-audit-administrative-control-bureau.html</a>
33	A presidential decision that violates the Law and contradicts the Basic Law and anti-corruption obligations which must be repealed	Position Paper	01/11/2021	<a href="https://musawa.ps/post/a-presidential-decision-that-violates-the-law-and-contradicts-the-basic-law-and-anti-corruption-obligations-which-must-be-repealed.html">https://musawa.ps/post/a-presidential-decision-that-violates-the-law-and-contradicts-the-basic-law-and-anti-corruption-obligations-which-must-be-repealed.html</a>
34	In the wake of releasing of activist Budeir: Admitting a mistake and subsequent apology is not enough to address sin and crime	Position Paper	02/12/2021	<a href="https://musawa.ps/post/in-the-wake-of-releasing-of-activist-budeir-admitting-a-mistake-and-subsequent-apology-is-not-enough-to-address-sin-and-crime.html">https://musawa.ps/post/in-the-wake-of-releasing-of-activist-budeir-admitting-a-mistake-and-subsequent-apology-is-not-enough-to-address-sin-and-crime.html</a>
35	MUSAWA's position paper on reversing some organizations' position on decree-laws amending judicial legislation	Position Paper	06/12/2021	<a href="https://musawa.ps/post/musawa-s-position-paper-on-reversing-some-organizations-position-on-decree-laws-amending-judicial-legislation.html">https://musawa.ps/post/musawa-s-position-paper-on-reversing-some-organizations-position-on-decree-laws-amending-judicial-legislation.html</a>
36	MUSAWA joins the widespread demands not to publish the decree-law on companies given the absence of the requirements necessary for its enforcement	Position Paper	28/12/2021	<a href="https://musawa.ps/post/musawa-joins-the-widespread-demands-not-to-publish-the-decree-law-on-companies-given-the-absence-of-the-requirements-necessary-for-its-enforcement.html">https://musawa.ps/post/musawa-joins-the-widespread-demands-not-to-publish-the-decree-law-on-companies-given-the-absence-of-the-requirements-necessary-for-its-enforcement.html</a>

**The Palestinian Center for the Independence of the Judiciary  
and the Legal Profession - (MUSAWA)**

**Financial Statements and Independent Auditor's Report  
For the Year Ended December 31, 2021**

**The Palestinian Center for the Independence of the Judiciary  
and the Legal Profession – (MUSAWA)**

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## Independent Auditor's Report

**To the Board of Directors of  
The Palestinian Center for the Independence of the Judiciary  
and the Legal Profession – (MUSAWA)**

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of **The Palestinian Center for the Independence of the Judiciary and the Legal Profession (hereinafter: "MUSAWA")**, which comprise the statement of financial position as of December 31, 2021, statement of activities, statement of changes in net assets and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **MUSAWA** as of December 31, 2021, its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

#### 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 Statement* section of our report. We are independent of MUSAWA in accordance with the ethical requirements that are relevant to our audit of the financial statement in areas under the jurisdiction of Palestinian Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, 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 MUSAWA'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 MUSAWA or to cease operations, or has no realistic alternative but to do so.

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



## **INDEPENDENT AUDITOR'S REPORT (Continued)**

### **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 ISA's, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also,

- 1) 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 risk, 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 the one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- 2) 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 internal control.
- 3) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 4) 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 MUSAWA'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 disclosure 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 MUSAWA to cease to continue as a going concern.
- 5) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.





## INDEPENDENT AUDITOR'S REPORT (Continued)

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Raed Abu Eletham – CPA**  
**License No. 109/2002**

**Deloitte & Touche (M.E.)**  
**Ramallah – Palestine**

**April 27, 2022**



**The Palestinian Center for the Independence of the Judiciary  
And the Legal Profession - (MUSAWA)**

**Statement of Financial Position  
As of 31 December 2021**

**Statement - A**

	Note	2021 USD	2020 USD
<b>Assets</b>			
<b>Current Assets</b>			
Cash on Hand and at Banks	5	289,805	159,053
Pledges Receivable	6	130,731	398,263
<b>Total Current Assets</b>		<b>420,536</b>	<b>557,316</b>
Right of Use Assets	7	15,098	28,705
Property, Plant and Equipment	8	9,573	12,835
<b>Total Assets</b>		<b>445,207</b>	<b>598,856</b>
<b>Liabilities and Net Assets</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Lesae Liability - Short Term	7	6,635	13,607
Payables and Accruals	9	22,050	7,101
<b>Total Current Liabilities</b>		<b>28,685</b>	<b>20,708</b>
Lesae Liability - Long Term	7	-	15,098
Reserves for Employees' End of Service Indemnity	10	14,216	3,821
<b>Total Liabilities</b>		<b>42,901</b>	<b>39,627</b>
<b>Net Assets</b>			
Unrestricted Net Assets		24,249	24,121
Investment in Properties and Equipment		9,573	12,835
Temporarily Restricted Net Assets		368,484	522,273
<b>Total Net Assets</b>		<b>402,306</b>	<b>559,229</b>
<b>Total Liabilities and Net Assets</b>		<b>445,207</b>	<b>598,856</b>

**The accompanying notes constitute an integral part of these financial statements.**

**The Palestinian Center for the Independence of the Judiciary  
And the Legal Profession - (MUSAWA)**

**Statement of Activities  
For the Year Ended 31 December 2021**

**Statement - B**

	Note	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total 2021	Total 2020
		USD	USD	USD	USD
<b>Operating Revenues</b>					
Grants and donations	11,6	-	151,787	151,787	655,551
Other revenues		240	-	240	250
<b>Total Operating Revenues</b>		<b>240</b>	<b>151,787</b>	<b>152,027</b>	<b>655,801</b>
Net Assets Released from Restrictions	11	305,776	(305,776)	-	-
		<b>306,016</b>	<b>(153,989)</b>	<b>152,027</b>	<b>655,801</b>
<b>Expenses</b>					
Program and admin expenses by funding source	11,12, Annex 1-2	305,156	-	305,156	195,738
MUSAWA's general and admin expenses		463	-	463	462
Depreciation expenses	8	3,882	-	3,882	5,387
(Gain) from currency variance		(351)	(200)	(551)	(643)
<b>Total Expenses</b>		<b>309,150</b>	<b>(200)</b>	<b>308,950</b>	<b>200,944</b>
<b>Net (Decrease)/Increase in Net Assets During the Year</b>		<b>(3,134)</b>	<b>(153,789)</b>	<b>(156,923)</b>	<b>454,857</b>

The accompanying notes constitute an integral part of these financial statements.

**Statement of Changes in Net Assets  
For the Year Ended 31 December 2021**

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Investment in Properties and Equipment	Total
	USD	USD	USD	USD
<b>Net Assets at January 01, 2021</b>	<b>24,121</b>	<b>522,273</b>	<b>12,835</b>	<b>559,229</b>
Change in net assets during the year (Statement B)	(3,134)	(153,789)	-	(156,923)
Property, Plant and Equipment additions net of depreciation	3,262	-	(3,262)	-
<b>Net Assets as at 31 December 2021</b>	<b>24,249</b>	<b>368,484</b>	<b>9,573</b>	<b>402,306</b>
<b>Net Assets at January 01, 2020</b>	<b>21,741</b>	<b>64,409</b>	<b>18,222</b>	<b>104,372</b>
Change in net assets during the year (Statement B)	(3,007)	457,864	-	454,857
Depreciation during the year	5,387	-	(5,387)	-
<b>Net Assets as at December 31, 2021</b>	<b>24,121</b>	<b>522,273</b>	<b>12,835</b>	<b>559,229</b>

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**The Palestinian Center for the Independence of the Judiciary  
And the Legal Profession - (MUSAWA)**

**Statement of Cash Flows**

**For the Year Ended 31 December 2021**

**Statement - D**

	<b>2021</b>	<b>2020</b>
	<b>USD</b>	<b>USD</b>
<b>Cash Flows from Operating Activities</b>		
Grants received from contributors	420,731	377,419
Other revenues	240	250
Cash paid to employees and suppliers	(267,529)	(258,486)
<b>Net Cash Flows Generated from Operating Activities</b>	<b>153,442</b>	<b>119,183</b>
<b>Cash Flows from Investing Activities</b>		
Additions of properities and equipment	(620)	-
<b>Net Cash Flows (Used in) Investing Activities</b>	<b>(620)</b>	<b>-</b>
<b>Cash Flows from Financing Activities</b>		
Net change and cash paid from lease liability	(23,241)	(9,278)
Interest on lease liability	1,171	1,171
<b>Net Cash Flows (Used in) Financing Activities</b>	<b>(22,070)</b>	<b>(8,107)</b>
<b>Increase in Cash during the Year</b>	<b>130,752</b>	<b>111,076</b>
Cash on hand and at banks at beginning of year	159,053	47,977
<b>Cash on Hand and at Banks at end of Year</b>	<b>289,805</b>	<b>159,053</b>
<b>Adjustments to Reconcile Changes in Net Assets to Net Cash Generated from (Used in) Operating activities</b>		
Changes in net assets	(156,923)	454,857
Depreciation	3,882	5,387
Amortization on right of use	13,607	12,107
Decrease (Increase) in pledges receivables	267,532	(277,891)
Increase (Decrease) in payables and accruals	14,949	(28,692)
Increase in reserves for employees' end of service indemnity	10,395	6,210
Payments for employees' end of service indemnity	-	(52,795)
<b>Net Cash Flows Generated from Operating Activities</b>	<b>153,442</b>	<b>119,183</b>

**The accompanying notes constitute an integral part of these financial statements.**

**The Palestinian Center for the Independence of the Judiciary  
And the Legal Profession – (MUSAWA)**

**Notes to Financial Statements  
For the Year Ended December 31, 2021**

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**1. Organization**

The Palestinian Center for the Independence of the Judiciary and the Legal Profession (MUSAWA) is an independent civil society Not-For-Profit organization established on March 18, 2002 as part of an initiative by lawyers, former judges, and human rights advocates devoted to guaranteeing the independence of the judiciary and the legal profession through: monitoring and documenting violations; and treating the social, cultural, economic, and political obstacles that hinder the proper implementation of the independence of the judiciary and the legal profession.

The Board of directors has approved the financial statements for the year ended December 31, 2021 on March 31, 2022.

**2. Application of new and revised International Financial Reporting Standards ("IFRSs")**

In the current year, MUSAWA 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 December 31, 2021.

At the date of these financial statements, there were a combination of standards and amendments to IFRSs that are applicable in subsequent years. The management believes that these standards and their interpretations will be applied in the financial statements of the center according to the dates of their effectiveness, and that this application has no effect on the financial statements of the center in the initial application stage.

**Impact of the initial application of Covid-19-Related Rent Concessions  
Amendment to IFRS 16**

In May 2020, the IASB issued Covid-19-Related Rent Concessions (Amendment to IFRS 16) that provide practical relief to lessees in accounting for rent concessions occurring as a direct consequence of COVID-19, by introducing a practical expedient to IFRS 16. The practical expedient permits a lessee to elect not to assess whether a COVID 19-related rent concession is a lease modification. A lessee that makes this election shall account for any change in lease payments resulting from the COVID-19-related rent concession the same way it would account for the change applying IFRS 16 if the change were not a lease modification.

The practical method applies only to rent concessions occurring as a direct consequence of COVID-19 and only if all of the following conditions are met:

- The change in lease payments results in revised consideration for the lease that is substantially the same as, or less than, the consideration for the lease immediately preceding the change ;
- Any reduction in lease payments affects only payments originally due on or before 30 June 2021 (a rent concession meets this condition if it results in reduced lease payments on or before 30 June 2021 and increased lease payments that extend beyond 30 June 2021) and
- There is no substantive change to other terms and conditions of the lease.

**The Palestinian Center for the Independence of the Judiciary  
And the Legal Profession – (MUSAWA)**

**Notes to Financial Statements  
For the Year Ended December 31, 2021**

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**3. Summary of Significant Accounting Policies**

**3.1 Basis of Preparation of Financial Statements**

The financial statements have been prepared on the accrual basis of accounting and in accordance with International Financial Reporting Standards.

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. In order to ensure observance of limitations and restrictions placed on the use of the available resources, the accounts are maintained in accordance with the principles of fund accounting. Accordingly, net assets of MUSAWA and changes therein are classified and reported as follows:

- **Unrestricted net assets** - Net assets whose use by MUSAWA is not subject to donor-imposed restrictions.
- **Temporary restricted net assets** - Net assets whose use by MUSAWA is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and released by actions of MUSAWA pursuant to those donor-imposed stipulations.
- **Investment in Property, Plant and Equipment** represents unrestricted fund invested in fixed assets.

**3.2 Revenues and Grants:**

Donor's unconditional pledges are those pledges where donors do not specify prerequisites that have to be carried out by the recipient before obtaining the fund.

Donations revenue from unconditional pledges are recognized as follows:

- Pledges that are not restricted by donor for a specific purpose or time are recognized as revenue when the pledge is obtained.
- Pledges that are temporarily restricted by donor for a specific purpose or time are recognized as revenue when such purpose or time is satisfied.

**Revenues** are reported as increases in unrestricted net assets unless their use is limited by donor-imposed restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are classified as unrestricted net assets and reported as net assets released from restrictions.

Unconditional Grants and Grants with stipulations that are expected to be met are recognised as increases in temporarily restricted funds and are released to unrestricted funds over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis.

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**Notes to Financial Statements  
For the Year Ended December 31, 2021**

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**3. Summary of Significant Accounting Policies (continued)**

**3.2 Revenues and Grants (Continued)**

**Contributions:**

Amounts received under conditional grants whose conditions are based on future events and actions are deferred and presented under current liabilities and are taken to the statement of activities when the related conditions are met.

Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to MUSAWA with no future related costs are recognised in the statement of activities in the period in which they become receivable.

Grants whose primary condition is that MUSAWA should purchase, construct or otherwise acquire non-current assets are recognised under temporarily restricted funds and released to unrestricted funds when the assets are acquired.

Government grants are not recognized until there is reasonable assurance that MUSAWA will comply with the conditions attaching to them and that the grants will be received.

**3.3 Property and Equipment**

Property, plant and equipment 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. The yearly depreciation rates are as follows:

Office Furniture	7%
Office Equipment	15%
Computers	20%

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

The useful lives of property, plant and equipment 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.

Property, plant and equipment are disposed of when there is no expected future benefit from the use of that asset.

**3.4 Provision for employees' indemnity**

MUSAWA provides for severance pay by accruing for one month compensation for each year of service based on the last salary paid during the year.



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**3. Summary of Significant Accounting Policies (continued)**

**3.5 Foreign Currencies and Currency Exchange**

The books of accounts are maintained in USD. Transactions, which are denominated or expressed in local currency (New Israeli Shekel) or other foreign currencies, are converted into USD equivalent as follows:

- Transactions, which are expressed or denominated in currencies other than USD, are converted into USD equivalent at the exchange rates prevailing at the date of each transaction.

Balances of assets and liabilities in currencies other than USD are converted into USD equivalent at the exchange rate prevailing at the date of the financial statements. Conversion rates were as follows:

<b>Currency</b>	<b>December 31, 2021</b>	<b>December 31, 2020</b>
USD/NIS	3.110	3.212
USD/Euro	0.887	0.839
USD/JOD	0.709	0.709

- Exchange differences arising from currency conversion are charged to the statement of activities.

**3.6 Cash and Cash Equivalents**

Cash and cash equivalents comprise cash, fixed deposit balances and demand deposits with highly liquid banks that are convertible into known cash and are not subject to the risk of a material change in value.

**3.7 Contingencies**

MUSAWA receives grants from various donors and such grants are subject to individual audits under the grant agreement terms. The ultimate determination of amounts received under these grants is based on the allowed costs reported to and accepted by donors as a result of the audits. Until such audits are accepted by donors, there exists a contingency to refund any amount received in excess of allowed costs.

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**Notes to Financial Statements  
For the Year Ended December 31, 2021**

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**3. Summary of Significant Accounting Policies (continued)**

**3.8 Functional Allocation of Expenses**

MUSAWA 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 best estimates and judgment of management.

**4. Estimates and Assumptions**

The financial statements include certain estimates and assumptions made by management relating to reporting of assets, liabilities, at the statement of financial position date, and the reporting of revenue, expenses, gains, and losses during the year. Actual results may differ from those estimates adopted by MUSAWA's management. Estimates used in the preparation of the financial statements are as the following:

**Employees Indemnities;** Provision for employee's end of service benefits is calculated in accordance with Palestinian labor law in effect in Palestine.

**Property, Plant and equipment;** A periodic review is performed on assets estimated useful lives and assets that are subject to amortization for impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable. The impairment loss, if any, is reflected in the statement of activities.

**5. Cash on Hand and Cash at Banks**

	<b>2021</b>	<b>2020</b>
	<b>USD</b>	<b>USD</b>
Cash on Hand	293	174
Cash at Banks	289,512	158,879
	<b>289,805</b>	<b>159,053</b>

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**Notes to Financial Statements  
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**6. Pledges Receivable**

**December 31, 2021**

	Beginning Balance USD	Additions during the Year USD	Cash Received USD	Currency Variance USD	Ending Balance USD
Ministry of Foreign Affairs of the Netherlands (2020-2023)	389,500	-	(309,109)	-	80,391
UNDP	-	7,931	(7,931)	-	-
UN WOMEN	-	61,586	(20,075)	1,460	42,971
IM Swedish Development partner	-	67,199	(67,199)	-	-
Central Elections Commission- Capacity building for lawyers and party lists representatives.	8,763	-	(8,882)	119	-
Central Elections Commission	-	15,071	(7,535)	(167)	7,369
	<b>398,263</b>	<b>151,787</b>	<b>(420,731)</b>	<b>1,412</b>	<b>130,731</b>

**December 31, 2020**

	Beginning Balance USD	Additions during the Year USD	Cash Received USD	Currency Variance USD	Ending Balance USD
Ministry of Foreign Affairs of the Netherlands (2016-2019)	75,000	-	(75,000)	-	-
Ministry of Foreign Affairs of the Netherlands (2020-2023)		570,000	(180,500)	-	389,500
UNDP	27,879	-	(27,879)	-	-
Italian Agency for Development Cooperation	17,493	-	(18,054)	561	-
IM Swedish Development partner	-	68,349	(67,385)	(964)	-
Central Elections Commission	-	17,202	(8,601)	162	8,763
	<b>120,372</b>	<b>655,551</b>	<b>(377,419)</b>	<b>(241)</b>	<b>398,263</b>

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**Notes to Financial Statements  
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**7. Right of Use Assets and Lease Liability**

The right-of-use assets presented in the statement of financial position consists of the following:

	<b>2021</b>	<b>2020</b>
	<b>USD</b>	<b>USD</b>
Office Rent	15,098	28,705
	<b>15,098</b>	<b>28,705</b>

The movement on the right-of-use assets and lease liability during the year was as illustrated below:

**Right of Use Assets**

	<b>2021</b>	<b>2020</b>
	<b>USD</b>	<b>USD</b>
Balance beginning of the year	28,705	40,812
Right of use assets amortization	(13,607)	(12,107)
<b>Balance end of the year</b>	<b>15,098</b>	<b>28,705</b>

**Lease Liability**

	<b>2021</b>	<b>2020</b>
	<b>USD</b>	<b>USD</b>
Balance beginning of the year	28,705	36,812
Interest on lease liability	1,171	1,171
Net change and payment of the lesae libaility during the year	(23,241)	(9,278)
<b>Balance end of the year</b>	<b>6,635</b>	<b>28,705</b>
Lease Liability - short term	6,635	13,607
Lease Liability - long term	-	15,098
<b>Balance end of the year</b>	<b>6,635</b>	<b>28,705</b>

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Notes to Financial Statements  
For the Year Ended December 31, 2021

8. Properties and Equipment - Net

Decemeber 31, 2021

Cost:

Beginning as of Jan 1, 2021  
Additions for the year

**Ending as of Dec 31, 2021**

Accumulated Depreciation:

Beginning as of Jan 1, 2021  
Depreciation during the year

**Ending as of Dec 31, 2021**

**Net Book Value as of Dec 31, 2021**

Office Furniture	Office Equipment	Computers	Total
USD	USD	USD	USD
35,544	35,462	23,474	94,480
-	-	620	620
<b>35,544</b>	<b>35,462</b>	<b>24,094</b>	<b>95,100</b>
26,660	32,474	22,511	81,645
2,075	1,239	568	3,882
<b>28,735</b>	<b>33,713</b>	<b>23,079</b>	<b>85,527</b>
<b>6,809</b>	<b>1,749</b>	<b>1,015</b>	<b>9,573</b>

Decemeber 31, 2020

Cost:

Beginning as of Jan 1, 2020  
**Ending as of Dec 31, 2020**

Accumulated Depreciation:

Beginning as of Jan 1, 2020  
Depreciation during the year

**Ending as of Dec 31, 2020**

**Net Book Value as of Dec 31, 2020**

Office Furniture	Office Equipment	Computers	Total
USD	USD	USD	USD
35,544	35,462	23,474	94,480
<b>35,544</b>	<b>35,462</b>	<b>23,474</b>	<b>94,480</b>
24,286	30,585	21,387	76,258
2,374	1,889	1,124	5,387
<b>26,660</b>	<b>32,474</b>	<b>22,511</b>	<b>81,645</b>
<b>8,884</b>	<b>2,988</b>	<b>963</b>	<b>12,835</b>

**The Palestinian Center for the Independence of the Judiciary  
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**Notes to Financial Statements  
For the Year Ended December 31, 2021**

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**9. Payables and Accruals**

	<b>2021</b>	<b>2020</b>
	<b>USD</b>	<b>USD</b>
Other Liabilities	22,050	7,101
	<b>22,050</b>	<b>7,101</b>

**10. Reserves for Employees End of Service Indemnity**

	<b>2021</b>	<b>2020</b>
	<b>USD</b>	<b>USD</b>
Beginning balance as of 1 January,	3,821	50,406
Provision during the year	10,395	6,210
Payments during the year	-	(52,795)
<b>Ending balance as of 31 December,</b>	<b>14,216</b>	<b>3,821</b>

**The Palestinian Center for the Independence of the Judiciary  
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**Notes to Financial Statements  
For the Year Ended December 31, 2021**

**11. Released from Temporarily Restricted Net Assets by Funding Source**

**December 31, 2021**

	Unexpended Grants as of December 31 2020		Additions During the Year		Available Grants 2021		Releases from restrictions Fixed Asset		Total Released		Currency Variances		Unexpended Grants as of December 31 2021	
	USD		USD		USD		USD		USD		USD		USD	
UNDP	-		7,931		7,931		(6,855)		(6,855)		-		1,076	
UN WOMEN	-		61,586		61,586		(5,884)		(5,884)		-		55,702	
Ministry of Foreign Affairs of the Netherlands (2020-2023)	514,467		-		514,467		(202,761)		(202,761)		-		311,706	
IM Swedish Development partner	-		67,199		67,199		(66,579)		(67,199)		-		-	
Central Elections Commission	7,806		-		7,806		(8,303)		(8,303)		497		-	
Central Elections Commission	-		15,071		15,071		(14,774)		(14,774)		(297)		-	
	<b>522,273</b>		<b>151,787</b>		<b>674,060</b>		<b>(305,156)</b>		<b>(620) (305,776)</b>		<b>200</b>		<b>368,484</b>	

**December 31, 2020**

	Unexpended Grants as of December 31 2019		Additions During the Year		Available Grants 2020		Releases From Restrictions		Currency Variances		Unexpended Grants as of December 31 2020	
	USD		USD		USD		USD		USD		USD	
UNDP	48,121		-		48,121		(48,121)		-		-	
Italian Agency for Development Cooperation	16,288		-		16,288		(15,303)		(985)		-	
Ministry of Foreign Affairs of the Netherlands (2020-2023)	-		570,000		570,000		(55,533)		-		514,467	
IM Swedish Development Partner	-		68,349		68,349		(67,385)		(964)		-	
Central Elections Commission	-		17,202		17,202		(9,396)		-		7,806	
	<b>64,409</b>		<b>655,551</b>		<b>719,960</b>		<b>(195,738)</b>		<b>(1,949)</b>		<b>522,273</b>	

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**Notes to Financial Statements  
For the Year Ended December 31, 2021**

**12. Program and Admin Expenses by Funding Source**

	UNDP	UN Women	Central Elections Commission 1	IM Swedish Development Partner	Central Elections Commission 2	Ministry of Foreign Affairs of the Netherlands	2021	2020
	USD	USD	USD	USD	USD	USD	USD	USD
Municipality fees	-	-	-	19	-	471	490	517
Auditing fees	-	-	564	-	611	4,065	5,240	3,500
Service Contracts	-	-	-	-	-	-	-	2,849
Hall rent Hospitality and cleaning	786	24	7,549	3,458	3,484	12,257	27,558	7,443
Video Conference	-	-	-	-	-	400	400	-
Insurance	-	-	-	342	-	2,456	2,798	3,753
Tickets	-	-	-	3,180	-	1,400	4,580	-
Right to use assets amortization	-	-	-	-	-	13,607	13,607	12,107
Interest on Lease Liability	-	-	-	-	-	708	708	708
Advertising	-	60	-	58	-	308	426	58
Stationery and supplies	37	-	948	1,138	157	884	3,164	749
Voluntary Expenses	1,929	-	-	551	-	2,490	4,970	1,200
Hosting Website	-	-	-	1,970	-	35	2,005	516
Maintenance	-	-	-	2,375	-	162	2,537	1,645
Subscriptions	-	-	-	380	85	894	1,359	1,495
Interest, bank charges and other related	6	20	2	253	18	820	1,119	1,157
Editing and Proof reading	-	-	-	-	-	-	-	1,485
Consultants	1,560	-	-	-	-	46,440	48,000	49,950
Salaries, End of Service and related benefits	1,235	5,456	1,601	42,383	1,830	89,504	142,009	81,510
Experts -commentaries	-	-	-	333	-	7,613	7,946	5,994
Radio Spots	-	-	-	-	-	1,847	1,847	-
TV Spots	-	-	-	-	-	4,466	4,466	-
Trainers fees	-	-	2,192	-	825	334	3,351	1,000
Translation fees	-	-	-	-	-	1,117	1,117	4,378
Facilitation fees	790	-	-	-	-	-	790	841
Newspaper subscriptions	-	-	-	-	-	-	-	9
Water Expense	-	-	-	116	-	45	161	163
Accommodation	-	-	-	2,990	-	-	2,990	-
Postal & Telephone Expense	-	-	6	3,022	-	1,637	4,665	4,968
Transportation	45	-	-	786	193	1,661	2,685	1,788
Beneficiaries Transportation	467	-	1,463	-	503	1,928	4,361	-
Fuel Expenses	-	-	-	1,665	-	113	1,778	-
Printing and Publications	-	-	-	-	-	5,005	5,005	4,718
Electricity Expenses	-	324	449	1,560	597	94	3,024	1,237
	<b>6,855</b>	<b>5,884</b>	<b>14,774</b>	<b>66,579</b>	<b>8,303</b>	<b>202,761</b>	<b>305,156</b>	<b>195,738</b>



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**Notes to Financial Statements  
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**13. Financial Statements, fair values and risks management**

**• Fair Values of Financial Assets and Liabilities:**

The carrying book values of financial assets and liabilities are not materially different from their fair values at the date of the statement of financial position.

**• Operational Risk**

The costs of the programs, administrative expenses as well as property, plant and equipment procurements are significantly financed by donors through donations. The management believes that the funding level in the year 2021 will be sufficient to significantly finance its disbursements and will be consistent with the funding level in the prior years. Furthermore, the management believes that the political and economic conditions prevailing in the area will not materially affect its operations.

**• Credit Risk:**

MUSAWA credit risk is primarily attributable to its liquid funds and receivables. The credit risk on liquid funds is limited because they are placed with reputable financial institutions.

**• Interest Rate Risk**

MUSAWA interest rate risk arises from the possibility that changes in market interest rates may affect the value of its interest bearing assets. The management of MUSAWA usually monitors the fluctuation in interest rates in every individual currency in order to maximize the benefits from placements.

**• Currency Risk:**

Currency risk arises from the possibility that changes in the exchange rates may affect negatively the value of the financial assets and liabilities in case MUSAWA does not hedge its currency exposure by means of hedging instruments. The management usually distributes its liquid assets over its functional currencies to minimize any possible loss from currency rates fluctuation.

**14. COVID 19 Pandemic**

The global outbreak of novel coronavirus (COVID 19) during early 2021 is causing disruptions in normal lives and businesses in many ways. The spread of the virus in Palestine led to many closures in the markets and movement restrictions because of the preventive measures taken by the government to limit the spread.

MUSAWA's management took into consideration the exceptional circumstances that could have material impact on MUSAWA's activities and the risks of exposure to the center. As a result, the management concluded that the main effects on MUSAWA's revenue and liquidity could arise from the following:

- Ability to recover the grants from donors.
- Ability to sign new agreements with donors.
- Ability to implement projects funded by donors.

The management comes to an end that there is no significant impact at the Center operation and liquidity as of the date of the accompanying financial statements.