

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



Annual Report 2020

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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.

Furthermore, and to strengthen the public legal awareness, MUSAWA operates a mobile legal clinic program that seeks to raise legal awareness of the marginalized groups (mainly women) of their legal rights and the available channels to protect these rights, and the areas of improvements that should be worked on by duty bearers. The mobile legal clinic activities are accomplished in coordination with a group of CBOs and universities in the various governorates of the West Bank and Gaza Strip, with whom MUSAWA has signed MoUs.

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.

In spite of unsuccessful official attempts to reforming the judiciary over the years, the executive authority concluded the year 2019 by dissolving the High Judicial Council and establishing a Transitional council. Observing the decision and measures taken by the latter shows that the independence of the judicial authority is still at stake.

To this end, MUSAWA's Strategic Plan (2020-2023) has identified causality analysis of the judicial problems in Palestine; the main root causes that will be tackled by this program include the absence of a rule of law culture and discriminatory norms in the legislation and practice.

Responding to these challenges must be grounded on collective efforts by key justice actors, civil society, community-based organizations, and academic institutions. Therefore, MUSAWA tailored a response strategy that is based on a logical theory of change and a set of interventions that are designed to achieve the intended results and objectives.

However, amid the COVID-19 outbreak, and its severe impact on the international economy that necessarily affected the individual countries' economies and the international aid's strategies, MUSAWA is mitigating against the economic impact of this situation on its funding loops. In this regard, MUSAWA has reformulated its pre-COVID-19 plans to focus on its advocacy work as a watchdog organization to maintain the rule of law during the pandemic. To this end, MUSAWA has conserved its complaint system and other legal monitoring tools, with an emphasis on reserving the rights of access to justice, equality before the law, and to fair trial guarantees, especially for women and vulnerable groups and individuals.

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, advocating against the discriminatory norms and legislation within the Palestinian system has become a priority, especially for women and other discriminated against groups. The lockdown significantly reduced MUSAWA's ability to conduct some of the field work and as a result, a number of activities were put on hold. As an alternative, MUSAWA has implemented some activities through online applications including tackling complaints of law violations and human rights violations.

In this regard, violations against the law and human rights escalated since the lockdown, with a remarkable increase in violence. MUSAWA has managed to follow up on a number of complaints received during the lockdown, as well as on violations monitored by its legal team in Gaza and in the West Bank. MUSAWA also intensified its social media presence through a series of informative videos on the legality of the government's measures during the pandemic as well as the implications associated with these measures on the short and long runs. It is worth mentioning that MUSAWA exclusively highlighted some of these implications that other civil society organizations and legal personalities addressed later based on MUSAWA's analysis. For example, MUSAWA addressed the fact that the announcement of the state of emergency was not necessary to contend with the pandemic, and that the core reason seemed to go beyond the health consequences, given that the existing legislation have stated the measures to be taken in similar circumstances.

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

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

Activity 1.1.1.1: Monitor and document infringements against the law within the justice system and Activity 1.1.1.4: Submit legal memos/opinions to duty bearers on law infringements

MUSAWA's legal team and volunteers kept an eye on the infringements against the law within the justice system throughout the distinctive and challenging year 2020, and addressed them to the duty bearers and the public through its website, social media, media interviews, legal memos and position papers.

In this regard, MUSAWA focused on the performance of the Transitional Judicial Council (TJC) that was initially formed to lead the reform efforts in the Judicial Authority, which MUSAWA opposed and challenged from the beginning. MUSAWA critically discussed different decisions taken by the TJC and backed by the Executive Authority, which were seen as continuation of the same policies of previous judicial councils. Specifically, MUSAWA criticized [the decision to force judges to retire and to transfer others work in other state institutions](#). Additionally, MUSAWA published other four readings into the TJC performance including [demanding the resignation of the TJC](#) and **not** amending the Judicial Authority Law. In the same context, MUSAWA and other legal and human rights organizations issued a joint statement in July 2020 demanding forming a permanent high Judicial Council and never amending the Judicial Authority Law.

In addition, and the wake of COVID-19 outbreak in Palestine, MUSAWA published legal memos and position papers demanding stopping the unnecessary detention and freeing detainees of minor offenses as well as stopping the arrest against freedom of opinion and expression. Five legal memos/position papers were issued and three social media videos were published in this regard. Four position papers of them were on the arrest of activists, demanding the [immediate release and holding the offenders accountable](#) as well as [compensating the victims](#).

Furthermore, MUSAWA demanded [the protection of the right to access](#) to justice during the state of emergency, and consistently [demanded implementing judicial decisions](#) and asserting that the refraining of implementing them is a crime of corruption.

Moreover, MUSAWA issued memos on [femicide](#) and [torture crimes](#) as well as on [prosecuting perpetrators of shooting in Gaza and armed men closing a road in West Bank](#). In a similar context, MUSAWA issued [a memo on the use of excessive force](#) by the police in Gaza during implementing

a judicial decision. Also, a [social media video](#) was published in solidarity with a journalist who was harassed after he criticized the government policies.

Activity 1.1.1.2: Conduct regular visits to Palestinian courts and other pillars of justice

The year 2020 witnessed long periods of lockdowns, where the judicial authority, most of the time, was functioning with the minimum staff and according to the emergency measures. However, MUSAWA's legal team and volunteers managed to conduct regular visits to courts whenever possible. For instance, MUSAWA has a regular visits schedule for the Juvenile Court in Gaza that did not stop in 2020.

Activity 1.1.1.3: Monitor, document and treat complaints of violations of equality before the law and the judiciary

MUSAWA handled complaints of violations of equality before the law. One complaint was from a woman in Gaza who was deprived of getting a passport by the Ministry of Interior in the West Bank. MUSAWA send a legal memo to the Minister of Interior/Prime Minister demanding issuing a passport for the woman. This was not the first occasion of such violation, as MUSAWA had previously addressed similar cases based on received complaints. Some of these cases eventually managed to have passports issued for them.

MUSAWA achieved a number of success stories in its follow up on citizens' complaints. One complaint was from a divorcee mother in Gaza who could not access the official departments to have her child back in her custody. The father illegally kept the child taking advantage of the lockdown and the non-functioning official departments. MUSAWA followed with the Public Prosecution and the High Sharia Council on the complaint. This was followed of a decision by the High Sharia Council in Gaza to [immediately return the child to his mother](#) and keep the Sharia courts open during lockdowns to avoid reoccurring of similar violations. In addition, MUSAWA followed up on a complaint regarding not allowing a victim of the big fire in Nuseirat Market in Gaza in March 2020 from viewing the conclusions of the investigation. MUSAWA issued [a legal memo](#) demanding the announcement of the investigation's results and allowing victims to have copies of the investigation's file. Early in 2021, the complainer informed MUSAWA that he managed to have a copy of the investigation's file. Furthermore, due to MUSAWA's intervention, in August 2020, a [juvenile was released](#) implementing a judicial decision.

MUSAWA issued other legal memos on complaints such as [the arrest of a juvenile](#) and denying him medical care, bad conditions in quarantine centers in [Gaza](#) and [West Bank](#), and [forced retirement](#) of a female teacher as a punishment for her activism in the teachers movement a few years ago.



Photo 1: MUSAWA participates in a meeting with the Ministry of Health in Gaza discussing the conditions of quarantine centers

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

Activity 1.1.2.1: Organize round table discussion/ debates to contribute to hold the duty bearers accountable for the unification and reform of the justice system in Gaza and West Bank (reconciliation)

Starting in 2019, MUSAWA was part of SAWASYA II's project on the re-unification and reforming of the justice system. In January 2020, MUSAWA participated in a number of roundtable discussions with different stakeholders in Gaza. A report on the conclusions of the community consultations was finalized late 2020.

In the same context, also in cooperation with SAWASYA II, MUSAWA concluded its efforts of civil society's consultations on transitional justice mechanisms to support the reconciliation process with the [Palestine Transitional Justice Report](#).



Photo 2: Civil Society Organizations' meeting on transitional justice requirements

MUSAWA provided the Palestine Transitional Justice Report to decision makers in the West Bank and Gaza and held a meeting with a government committee to discuss the report's recommendations in late December 2020. In addition, MUSAWA live streamed a [ZOOM workshop](#) with civil society organizations and actors on its Facebook page that discussed the report's findings.



Photo 3: MUSAWA meets with the Minister of Justice and a Prime Minister Office representative discussing the Palestine Transitional Justice Report.

Activity 1.1.2.2: Advocate for MUSAWA's initiative to the reunification and reform of the justice system

MUSAWA kept advocating for its vision on the reunification of the justice system through the two projects with SAWASYA II.

Activity 1.1.2.3: Organize media and social media activities to advocate for improved litigation process

MUSAWA conducted a [ZOOM workshop](#) that was published on its Facebook page on the judges' responsibility to protect human rights through examples of temporary detention, travel ban, websites' ban, torture and unions' strikes. In the same loop, MUSAWA conducted another [ZOOM workshop](#) and published it on Facebook on the situation of the judiciary between the past, the present and the future.

Activity 1.1.2.4: Develop position papers and policy papers to promote equality before the law and the judiciary.

MUSAWA rigorously [criticized decree-laws 4 and 12 of 2020](#), which amended the legislation on the salaries and privileges of Legislative Council's members, government members and governors and amended the Retirement Law. MUSAWA considered both decree-laws a waste of public funds and as discriminating policies in the mid of a pandemic. The two decree-laws were cancelled afterwards, but [MUSAWA asserted that the cancellation should be valid since the date of the issuance of the decree-laws in question](#), as having them enforced for more than two months means that this period was used by many officials to get as much benefits as they could from the public treasury. MUSAWA also published [a social media video](#) demanding a number of issues in the wake of the cancellation including holding those behind these discriminatory decree-laws accountable.

On a different note, MUSAWA addressed two discriminatory issues against women. The first, it was noted that a university in Gaza is considering [different standards](#) for accepting students in specific majors such as Medicine, which are in favor of male students. The second, it came to MUSAWA's attention that women working in the security services are deprived from rights granted for their men fellows, such as health insurance for their kids and the right to pursue postgraduate studies before spending five years in service. MUSAWA sent [a memo to the Military Judiciary](#) in this regard.

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

Activity 1.2.1.2: Support awareness raising campaigns, through local coalitions and media programmes including radio and TV programmes that responds to citizens' queries, on anti-corruption, media legal tv or radio program, awareness raising, billboards, social media etc

MUSAWA conducted a number of raising awareness campaigns on monitoring the transparency, accountability and anti-corruption policies within the justice system and the political system at large, especially in the context of the pandemic. In this regard, MUSAWA conducted a virtual workshop on the role of youth on monitoring the public funds and the right to information and their role on monitoring the performance of the duty bearers during the pandemic. In addition, MUSAWA in cooperation with four universities in Gaza conducted a virtual workshop on E-learning as a tool to face the pandemic from the perspective of a legal point of view discussing the expertise, obligatory, outputs and legality of fees.



Photo 4: Invitation to the virtual workshop on youth role in monitoring the public funds and the Performance of the duty bearers during the pandemic



Photo 5: A screenshot of the workshop, June 25th, 2020

MUSAWA also published four social media videos demanding [re-considering the salaries of high positions](#) instead of deducting from small positions salaries as a government procedure to tackle the economic crisis during the pandemic, [creating a national fund](#) for the pandemic, [demanding having one address for the pandemic's funds](#) instead of the many fundraising addresses announced in the beginning of the crisis, and [suggesting prepositions](#) to tackle the economic crisis without burdening the most vulnerable groups.

In September 2020, as a reflection on its MoU with the Community Based Rehabilitation Society, MUSAWA conducted a training workshop for workers at the Community Based Rehabilitation

Society on the rights of people with disabilities between the international treaties and the local legislation.



Photo 6: Training workshop for the Community Based Rehabilitation Society's workers on PWD rights

Activity 1.2.1.4: Monitor and document complaints against corruption

The main complaint was the case of the two women employees of the Constitutional Court who reported suspicions of corruption at the Constitutional Court. MUSAWA followed up on this case with the Anti-Corruption Commission and [the General Personnel Council](#) and issued position papers demanding [the cessation of violations against the two employees](#) in the wake of their report, [critiquing the way the Anti-Corruption Commission violated the authorities of the Judiciary](#) and hindering people from reporting corruption suspicions, and [demanding protecting the two employees and holding those behind their dismissal accountable](#).

In a similar context, MUSAWA tackled a complaint against the Minister of Finance who imposed penalties outside his jurisdiction. The complaint was from an employee in the judiciary stating that he was referred for investigation because he commented on the Minister of Finance's decision on Facebook, where he stated that the minister does not have the right to consider sick leave as a regular leave.

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

Output 2.3.2: Legal service providers/practitioners are empowered to respect their obligations and apply law from a human rights perspective in line with international standards

Activity 2.3.2.1: Develop, publish and disseminate Eye on Justice and Law and Justice magazine as well as the Monitor Report to the public and justice actors.

In 2020, MUSAWA issued [Issue 37 of Justice and Law Journal](#) focusing on expert's commentaries on judicial rulings and legislations that were issued in Gaza and West bank during the political division and are affecting the reconciliation efforts.

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

Activity 3.1.1.1: Review and propose amendments on specific laws MUSAWA sees as contradictory to international treaties signed by Palestine

MUSAWA discussed a number of decree-laws that contradict with international treaties to which Palestine has acceded. Besides Decree-laws 4 and 12 of the year 2020 that were mentioned earlier in this report, MUSAWA addressed Decree-law 5 of 2020 on Presidency Office as the most dangerous, since it makes the presidency office as a superior government. MUSAWA published a [social media video](#) stating why this decree-law should be abolished.

Also, MUSAWA consistently challenged the executive authority's attempts to amend the Judicial Authority Law, whether solely or through joint statements with other CSOs. A [social media video](#) was published on a joint statement regarding this as well.

In the same context, MUSAWA devotedly challenged the [decree-law on the State of Emergency](#) and [the continuous extending of it](#). MUSAWA asserted that the Palestinian legislation already has procedure to deal with a pandemic and that declaring a state of emergency means a cancelation of the Palestinian Basic Law and violating the human rights bill as well as the principles of the rule of law and good governance. Social media videos were published on [the unnecessary state of emergency](#) and the implication of having it as [a long term state](#).

MUSAWA also [challenged an attempt](#) of executive authority's domination of the High Judicial Council even before its formation.

Activity 3.1.1.2: Propose adding new legislation in coherence with international treaties

MUSAWA [endorsed the Family Protection Decree-Law bill](#), in condition of having a safe political environment to genuinely enforcing it. MUSAWA also [endorsed the demand of people with disabilities](#) in their sit-in at the Legislative Council. In addition.

MUSAWA achieved a success story in [ending the suffering of postgraduates](#) from non-Palestinian universities through changing the policy of postgraduate certificates equivalency approval from the Ministry of Higher Education.

Output 3.1.2: Implementation process of legislation monitored and documented

Activity 3.1.2.1: Regular communication with Council of Ministers, Presidential Office, Fatwa and Legislation Office, Palestinian Central Bureau of Statistics, and Legislative Council to know of any new legislation.

MUSAWA has a continuous subscription at the Official Gazette, where all legislation, decrees, and government decision are published. Also, MUSAWA's friends provide drafts of decrees and decisions when possible. This was maintained during 2020.

Activity 3.1.2.2: Follow up on weekly basis on decisions announced by the Council of Ministers through their website and the President office as well

MUSAWA monitors the websites and publications of relevant institutions. Many observations were spot through this regular follow-up during 2020.

Activity 3.1.2.3: Keep track of recently issued legislation through communicating with relevant CSOs

MUSAWA maintained communications with fellow organizations through the Civic Coalition for Monitoring the Legislative Process. A joint statement mentioned earlier in this report was issued as a result of these communications.

Activity 3.1.2.5: Organize workshops, round table discussions and meetings to discuss legislations

MUSAWA conducted four workshops and roundtable discussions discussing the gap in the Palestinian legislation on youth role and priorities, right to health in the Palestinian legislation in cooperation with Gaza University, legal consequences of transmitting COVID-19 in cooperation with Palestine University in Gaza, and violations against journalists during the pandemic. In addition MUSAWA live streamed virtual discussions on [women and youth in elections](#), bearing [the economic consequences](#) of the pandemic, and [prosecution on the basis of expressing opinions on public affairs](#).



Photo 7: Gap in the Palestinian legislation on youth role and priorities workshop, Gaza, July 15th, 2020



Photo 8: Violations against journalists' workshop, Gaza, July 2nd, 2020



Photo 9: Legal consequences of transmitting COVID-19 workshop, Gaza, July 5th, 2020



Photo 10: Right to health in the Palestinian legislation, Gaza, July 22nd, 2020

Highlights

Women's rights

In planning and implementing its activities, MUSAWA ensures to mainstream women's rights as human rights. The report addressed MUSAWA's interventions to protect women's rights. MUSAWA advocates for a non-discriminatory system and for equal opportunities for access to justice for marginalized groups. Women's access to justice has been a fundamental part of MUSAWA's work. In 2020, MUSAWA completed a study on the role of legal and judicial aid in protecting women from violence, specifically assessing the legal awareness and services for GBV Survivors in marginalized areas of the governorates of the West Bank. The study was conducted in favor of the Italian Agency for Development Cooperation within the Project SIGEWE - AID 11279. The findings of the study shed the light on the gap in the services and support provided for GBV survivors from the official and civic organizations. The study concluded that there are different angles of this gap, including legislation, procedures, education, economy and culture. The study also recommended suggestions to tackle the challenges within the system that affect the support provided to GBV survivors.

Human rights during the pandemic

In fact, starting from early March 2020, MUSAWA's activities were automatically reflecting on the situation during the pandemic. Besides the issues tackled and mentioned in the report, MUSAWA demanded the Palestinian Embassy in Egypt [to help the Palestinian Gazans stranded in Egypt](#). Also, MUSAWA demanded Palestinian companies and organizations [not to dismiss workers](#) because of lockdowns, and demanded [stop the bullying of Palestinian workers in Israel](#) and protecting them.

MUSAWA's [intervention](#) resulted in a decision to [prevent municipalities from sharing information](#) that violate the privacy of deceased persons of COVID-19.

Palestinian Elections

MUSAWA and the Central Elections Commission, signed an agreement for a six-month project starting October 2020 on developing the capacities of legal advisors for electoral lists, their agents and lawyers working on electoral appeals, and embodying the basic principles for effective and credible elections.

The project aimed to develop the capacities and raise the competence of lawyers, legal advisors and agents of the electoral lists in relation to administrative and judicial appeals, in addition to embodying respect for the principles governing effective and credible elections through the following activities:

- a) Organizing training courses for 135 lawyers, legal advisors, or agents of potential electoral lists, 44 of them were females, including independent lawyers who wish to work in the field of judicial appeals related to electoral disputes. Six training courses were held: three in the West Bank governorates (North, Central, and South) and three in the Gaza Strip governorates. The duration of each course was three days, with 5 training hours per day, addressing : administrative electoral appeals related to the procedures of the electoral process, from voter registration to the announcement of the final results, as well as judicial appeals in various electoral disputes (criminal or civil), and introducing the basic principles of the Law of General Elections and the proportional representation system, in addition to filling out candidacy applications, candidacy requirements, representation of women and participation of youth in elections, in particular conditions for candidacy and election.
- b) Holding two electronic dialogue sessions targeting interested parties and public opinion representatives for dialogue on the basic principles that guarantee effective and credible elections, in particular: periodicity of elections, freedom of elections, integrity of elections, respect for election results, participation in elections, in addition to procedures and mechanisms for respecting these principles. The two sessions were held via ZOOM.
- c) Holding two roundtables for representatives of prospective and registered electoral lists to discuss the appropriate procedures and mechanisms available to ensure respect for the basic principles of the elections. One of the roundtable discussions was held in Gaza and the other was held in West Bank. The discussions were attended by 32 representatives including one woman in Gaza.
- d) Preparing a comprehensive report on the activities and their results, including the recommendations, and submitting it to the Central Elections Committee, the Palestinian President and representatives of the political forces.

The project was concluded in March 2021.

Monitoring the Palestinian Bar's Associations exams

MUSAWA observed all entrance and practicing exams organized by the Bar Association for practicing the legal profession during 2020. One of MUSAWA's monitoring reports [included](#)

[serious problems](#) that were addressed to the Bar's Association. Here are links to MUSAWA's monitoring reports:

[November 1st, 2020](#)

[September 21st, 2020](#)

[August 25th, 2020](#)

[June 20th, 2020](#)

Joint statements at the regional level

MUSAWA joined a call for [debt relief for poor countries](#) and a [statement of Arab human rights organization](#) for human solidarity in light of the pandemic.

Challenges and lessons learnt

1. Funding

MUSAWA have managed to secure a core fund for three years from the IM Swedish Development Partner starting January 2020. MUSAWA also managed to reallocate budget items to cover salaries from the project with SAWASYA II on transitional Justice considering the outbreak of COVID-19 pandemic in Palestine and the ensuing lockdown and state of emergency that was declared by the Palestinian Government in early March 2020, significantly reduced MUSAWA's ability to conduct field work and as a result a number of activities were put on hold. As an alternative, MUSAWA has implemented some activities through online applications with less cost than initially forecasted.

In November 2020, MUSAWA signed a core fund agreement with the Government of Netherlands retroactively from May 2020.

However, due to the reduction of funding for the justice sector by the main donor, Government of Netherlands, MUSAWA had to reconsider its general budget and fundraise for an emergency budget with less staff and activities focusing on the activities that maintain MUSAWA's watchdog role. Some activities were not possible to implement after November, and their budget was reallocated to the following years.

2. 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%. Therefore, the current deficit is the core budget is 15%.
- 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.

- Most of activities in 2020 were implemented with the minimum cost or no cost. Some activities could not be reported on because there was no possibility to conduct them with the same measures and without securing the adequate fund.

3. Social Media Platforms

MUSAWA continued working on developing its presence on social media platforms in 2020 by creating content that is suitable for these platforms, especially Facebook; the most popular platform in Palestine, according to the Social Media Report.

The following figures, taken from the Facebook page insights, show development in the interaction on MUSAWA's Facebook page. Although MUSAWA relied entirely on the organic reach and did not utilize the paid advertising system for its page and publications; increased interest in the Facebook page and content has been observed, and an additional number of around 1,220 new likes to the page has been recorded during 2020. The maximum reach for one post was in July 2020 of around 19,000 reach.



Figure 1: MUSAWA's Facebook page likes as of December 31, 2020.

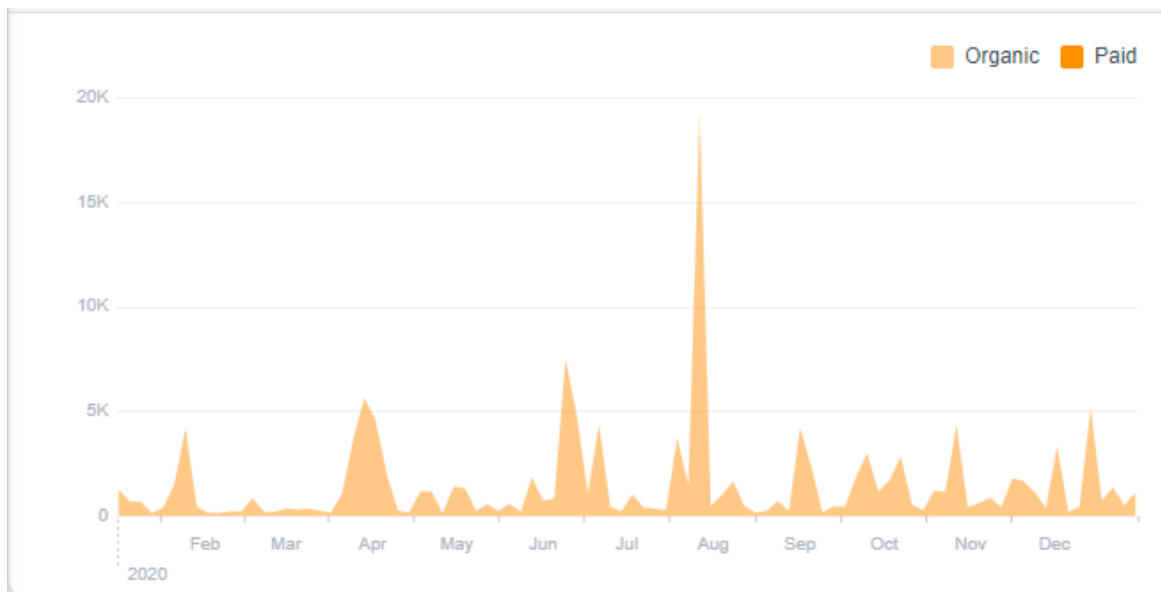


Figure 2: MUSAWA's Facebook page reach as of December 31, 2020.

The page insights show that 42% of those who engaged in the publications of the page are women (compared to 41% in 2019), 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.

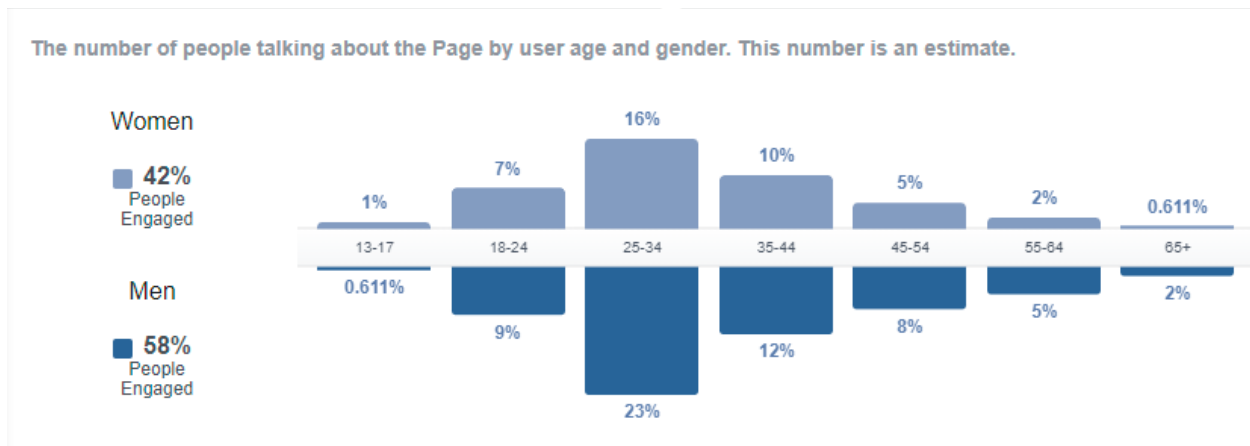


Figure3: The percentages of people engaged in MUSAWA's Facebook page during 2020, by user, age and gender.

Expected risks and mitigation

Risk level	Risk Event Statement	Reflections	Responsible	Mitigation / Response Planning
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External	The political division in the Palestinian territories turns into a complete separation	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.	Board members and Executive Management	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).
	Further embodiment of a security-based system and an increased acquisition of all powers by the executive authority and the security forces	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	Board members and Executive Management	Seeking legal accountability through local and international channels.
	The decree-law that stopped the enforcement of social security decree-law had a clear indication of changing the Palestinian constitutional system	Postponement of the general elections, followed by a drastic change in the political system in Palestine, which consequently will pave the road for establishing a totalitarian regime.	Board members and Executive Management	Seeking legal accountability through local and international channels.

An increase in the official obstacles towards the unity of the work of the Civil Society Organizations (CSOs)	Serious pressure force against the watchdog work. Some organizations to work as subordinates to the ruling regime. Also, breakdown in the positions of CSOs, distorting the unified vision these organizations have to rebuild the justice system, which means losing the current alliance of these organizations	Board members and Executive Management	Seeking new allies, with specific focus on grassroots organizations.
The deepening of the economic and social crises as a result of the monopoly and hegemony policy, exercised by the two governments and their security services	Increasing frustration and weakening community participation in the campaigns for monitoring and change, as well as the resorting to alternative tools for conflict resolution which might threaten the social stability.	Board members and Executive Management	Open discussions and debates with all actors.
Gaza Strip might be declared a rebel territory, or Hamas and Fatah are declared as illegal blocs, this will lead to obstacles in securing the salaries of the staff and providing the necessary financial resources to implement MUSAWA's activities in Gaza	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.	Board members and Executive Management	Seeking legal accountability through local and international channels.

	The possibility of the death of the Palestinian President may lead to armed conflict between the competitors for his succession	Atmosphere for social and security breakout, leading to movement difficulties between the governorates for the staff members	Board members and Executive Management	High dependence on social media and other media platforms
	The danger of changing the judicial authority and spreading the phenomenon of rotation of posts between the justice system and the executive authority, and the transfer of employees to influential administrative positions in the judiciary and public prosecution for political and partisan considerations	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.	Board members and Executive Management	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.
Internal	MUSAWA might fail to secure a financial protection network to ensure its sustainability	Influencing MUSAWA's structure, hence obstructing MUSAWA's role as a leading organization in monitoring the performance of the justice system.	Board members and Executive Management	Approach to address its vision and plans that are in line with the priorities of potential donors through keeping the leading role in the oversight and monitoring of the justice system with a focus on human rights and good governance angles including direct focus on anti-corruption and improving the scope of work to focus on mobilizing the public to take part in this oversight role.

	<p>Potential members joining MUSAWA's team who might turn a blind eye to serious issues that must be addressed and reported and advocating for or against.</p>	<p>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</p>	<p>Board members and Executive Management</p>	<p>Anti-corruption policy was already developed to monitor and take care of this critical issue.</p>
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**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, 2020**

**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, 2020, 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, 2020, 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.

Other Matters

The prior year financial statements were audited by another auditor who issued an unqualified opinion in his report dated on March 05, 2020.

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)

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

June 14, 2021

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

**Statement of Financial Position
As of 31 December 2020**

Statement - A

		2020	2019
		USD	(Restated Note 12) USD
Assets			
Current Assets			
Cash on Hand and at Banks	5	159,053	47,977
Pledges Receivable	6	398,263	120,372
Total Current Assets		557,316	168,349
Right of use	7	28,705	40,812
Property, Plant and Equipment	8	12,835	18,222
Total Assets		598,856	227,383
Liabilities and Net Assets			
Liabilities			
Current Liabilities			
Lesae Liability - short term	7	13,607	12,647
Payables and Accruals	9	7,101	35,793
Total Current Liabilities		20,708	48,440
Lesae Liability - long term	7	15,098	24,165
Reserves for Employees' End of Service Indemnity	10	3,821	50,406
Total Liabilities		39,627	123,011
Net Assets			
Unrestricted Net Assets		24,121	21,741
Investment in Properties and Equipment		12,835	18,222
Temporarily Restricted Net Assets		522,273	64,409
Total Net Assets		559,229	104,372
Total Liabilities and Net Assets		598,856	227,383

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 2020**

Statement - B

	Note	Unrestricted Net Assets	Temporarily Restricted Net Assets	Total 2020	Total 2019
		USD	USD	USD	USD
Operating Revenues					
Grants and donations	11,6	-	655,551	655,551	77,768
Other revenues		250	-	250	4,723
Total Operating Revenues		250	655,551	655,801	82,491
Net Assets Released from Restrictions	11	195,738	(195,738)	-	-
		195,988	459,813	655,801	82,491
Expenses					
Program and admin expenses by funding source	11,13, Annex 1-2	195,738	-	195,738	385,756
Interest on Lesae Liability		462	-	462	2,497
Depreciation expenses	8	5,387	-	5,387	6,454
(Gain) Loss from currency variance		(2,592)	1,949	(643)	(564)
Total Expenses		198,995	1,949	200,944	394,143
Net (Decrease)/Increase in Net Assets During the Year		(3,007)	457,864	454,857	(311,652)

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 Changes in Net Assets
For the Year Ended 31 December 2019

Statement - C

	Unrestricted Net Assets	Temporarily Restricted Net Assets	Investment in Properties and Equipment	Total
	USD	USD	USD	USD
Net Assets as at December 31, 2019	21,741	64,409	18,222	104,372
Change in net assets during the year	(3,007)	457,864	-	454,857
Depreciation during the year	5,387	-	(5,387)	-
Net Assets as at 31 December 2020	24,121	522,273	12,835	559,229
Net Assets at January 01, 2019	41,591	-	-	41,591
Prior period adjustments (Note 13)	(17,745)	371,998	20,180	374,433
Adjusted Balance as of January 01, 2019	23,846	371,998	20,180	416,024
(Decrease) in Net Assets for the year (Statement B)	(4,063)	(307,589)	-	(311,652)
Property, Plant and Equipment additions net of depreciation	1,958	-	(1,958)	-
Net Assets as at December 31, 2019	21,741	64,409	18,222	104,372

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 Cash Flows
For the Year Ended 31 December 2020**

Statement - D

	2020	2019
	USD	USD
Cash Flows from Operating Activities		
Grants received from contributors	377,419	307,046
Other revenues	250	4,723
Cash paid to employees and suppliers	(258,486)	(326,921)
Net Cash Flows Generated from (Used in) Operating Activities	119,183	(15,152)
Cash Flows from Investing Activities		
Procurement of properities and equipment	-	(4,496)
Net Cash Flows (Used in) Investing Activities	-	(4,496)
Cash Flows from Financing Activities		
Net change and cash paid from lease liability	(9,278)	(18,777)
Interest on lease liability	1,171	1,174
Net Cash Flows (Used in) Financing Activities	(8,107)	(17,603)
Increase (decrease) in Cash during the Year	111,076	(37,251)
Cash on hand and at banks at beginning of year	47,977	85,228
Cash on Hand and at Banks at end of Year	159,053	47,977
Adjustments to Reconcile Changes in Net Assets to Net Cash Generated from (Used in) Operating activities		
Changes in net assets	454,857	(311,652)
Depreciation	5,387	6,454
Amortization on right of use	12,107	13,603
(Increase) Decrease in pledges receivables	(277,891)	229,278
Decrease in other current assets	-	7,931
(Decrease) Increase in payables and accruals	(28,692)	34,696
Increase in reserves for employees' end of service indemnity	6,210	22,338
Payments for employees' employees' end of service indemnity	(52,795)	(17,800)
Net Cash Flows Generated from (Used in) Operating Activities	119,183	(15,152)

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, 2020**

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, 2020 on June 13, 2021

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, 2020.

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, 2020**

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.

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

**Notes to Financial Statements
For the Year Ended December 31, 2020**

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.

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

**Notes to Financial Statements
For the Year Ended December 31, 2020**

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:

Currency	December 31, 2020	December 31, 2019
USD/NIS	3.212	3.456
USD/Euro	0.839	0.909
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.

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

**Notes to Financial Statements
For the Year Ended December 31, 2020**

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 hands and Cash at banks

	2020	2019
	USD	USD
Cash on Hands	174	695
Cash at Banks	158,879	47,282
	159,053	47,977

6. Pledges Receivable

	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
	120,372	655,551	(377,419)	(241)	398,263

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

**Notes to Financial Statements
For the Year Ended December 31, 2020**

7. Right of Use and Lease Liability

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

	2020	2019
	USD	USD
Office Rent (Note 12)	28,705	40,812
	28,705	40,812

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

Right of Use

	2020	2019
	USD	USD
Balance beginning of the year	40,812	54,415
Right of use assets amortization	(12,107)	(13,603)
Balance end of the year	28,705	40,812

Lease Liability

	2020	2019
	USD	USD
Balance beginning of the year	36,812	54,415
Interest on lease liability	1,171	1,174
Net change and payment of the lesae libaility during the year	(9,278)	(18,777)
Balance end of the year	28,705	36,812
Lease Liability - short term	13,607	12,647
Lease Liability - long term	15,098	24,165
Balance end of the year	28,705	36,812

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

Notes to Financial Statements
For the Year Ended December 31, 2020

8. Properties and Equipment - Net

Decemeber 31, 2020

	Office Furniture USD	Office Equipment USD	Computers USD	Total USD
Cost:				
Beginning as of Jan 1, 2020	35,544	35,462	23,474	94,480
Ending as of Dec 31, 2020	35,544	35,462	23,474	94,480
Accumulated Depreciation:				
Beginning as of Jan 1, 2020	24,286	30,585	21,387	76,258
Depreciation during the year	2,374	1,890	1,124	5,387
Ending as of Dec 31, 2020	26,660	32,475	22,511	81,645
Net Book Value as of Dec 31, 2020	8,884	2,987	963	12,835

Decemeber 31, 2019

	Office Furniture USD	Office Equipment USD	Computers USD	Total USD
Cost:				
Beginning as of Jan 1, 2019	31,269	35,241	23,474	89,984
Additions for the year	4,275	221	-	4,496
Ending as of Dec 31, 2019	35,544	35,462	23,474	94,480
Accumulated Depreciation:				
Beginning as of Jan 1, 2019	21,932	27,745	20,127	69,804
Depreciation during the year	2,354	2,840	1,260	6,454
Ending as of Dec 31, 2019	24,286	30,585	21,387	76,258
Net Book Value as of Dec 31, 2019	11,258	4,877	2,087	18,222

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

**Notes to Financial Statements
For the Year Ended December 31, 2020**

9. Payables and Accruals

	2020	2019
	USD	USD
Salaries Payable	-	24,964
Other Liabilities (Note 12)	7,101	10,829
	7,101	35,793

10. Reserves for Employees End of Service Indemnity

	2020	2019
	USD	USD
Beginning balance as of 1 January,	50,406	45,868
Provision during the year	6,210	22,338
Payments during the year	(52,795)	(17,800)
Ending balance as of 31 December,	3,821	50,406

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11. Released from Temporarily Restricted Net Assets by Funding Source

	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
	64,409	655,551	719,960	(195,738)	(1,949)	522,273

12. Prior Year Adjustments

During the year, the below adjustments were performed at the comparative year ended December 31, 2019 detailed as follows:

	Balance as of January 1, 2019 (Before adjustments)	Prior year adjustments	Change during 2019	Balance as of December 31, 2019 (after adjustments)
Net Assets - Investment in property and equipment	-	(20,180)	1,958	(18,222)
Unrestricted Net Assets	(41,591)	17,745	2,105	(21,741)
Deferred operating contributions	(371,998)	371,998	-	-
Temporarily Restricted Net Assets	-	(371,998)	307,589	(64,409)
Right of use	-	(5,032)	45,844	40,812
Lesae Liability	-	3,467	(40,279)	(36,812)
Payables and Accruals	(5,097)	4,000	(34,696)	(35,793)
		<u>-</u>		

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13. Program and Admin Expenses by Funding Source

	UNDP USD	Italian development Agency USD	IM Swedish Development Partner USD	Central Elections Commission USD	Ministry of Foreign Affairs of the USD	2020 USD	2019 USD
Municipality fees	-	445	72	-	-	517	216
Auditing fees	-	-	3,500	-	-	3,500	6,600
Service Contracts	-	1,445	-	1,404	-	2,849	-
Hall rent Hospitality and cleaning	1,399	461	746	4,837	-	7,443	7,802
Insurance	-	3,223	365	-	165	3,753	6,562
Right to use assets amortization	292	6,315	5,500	-	-	12,107	13,280
Interest on Lease Liability	708	-	-	-	-	708	2,497
Advertising	-	-	-	58	-	58	116
Stationery and supplies	134	13	296	306	-	749	1,187
voluntary Expenses	-	1,200	-	-	-	1,200	300
Hosting Website	516	-	-	-	-	516	307
Maintenance	400	138	1,107	-	-	1,645	3,491
Subscriptions	150	1,136	209	-	-	1,495	1,770
Interest, bank charges and other related	778	142	213	4	20	1,157	1,325
Editing and Proof reading	1,485	-	-	-	-	1,485	-
Consultants	12,950	-	17,000	-	20,000	49,950	-
Salaries, End of Service and related benefits	9,874	-	35,931	358	35,347	81,510	287,052
Experts -commentaries	5,994	-	-	-	-	5,994	15,322
Projects Evaluations	-	-	-	-	-	-	10,846
Lawyers for the role of law	-	-	-	-	-	-	210
Radio Spots	-	-	-	-	-	-	563
Trainers fees	-	-	-	1,000	-	1,000	-
Translation fees	4,378	-	-	-	-	4,378	627
Facilitation fees	841	-	-	-	-	841	-
Newspaper subscriptions	-	9	-	-	-	9	-
Strategic Planning - Expert Reward	-	-	-	-	-	-	1,100
Water Expense	-	24	139	-	-	163	233
Accommodation Expenses	-	-	-	-	-	-	170
Postal & Telephone Expense	2,652	618	1,503	195	-	4,968	6,354
Transportation	251	12	289	1,236	-	1,788	8,126
Fuel & Gaz Expense	-	-	-	-	-	-	1,464
Office Rehabilitation	-	-	-	-	-	-	979
Miscellaneous expenses	-	-	-	-	-	-	168
Printing and Publications	4,718	-	-	-	-	4,718	3,780
Electricity Expenses	600	122	515	-	-	1,237	3,309
	48,120	15,303	67,385	9,398	55,532	195,738	385,756

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14. 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.

15. COVID 19 Pandemic

On March 11, 2020, the World Health Organization announced the outbreak of Coronavirus (Covid-19) and its rapid development worldwide. This has led to a global economic slowdown with uncertainty in the economic environment. The government has taken various measures to contain the outbreak of the epidemic, including the application of travel restrictions and quarantine measures. The pandemic, and the resulting measures and policies, had an impact on MUSAWA.

MUSAWA closely monitors the situation of Coronavirus (COVID 19) delinquency, and in response to its effects, it has activated the business continuity plan, and some other various risk management practices, in order to manage and deal with any disruption to business in its operations and financial performance.

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Annex 1 : Program Expenses by Donors Classifications

	2020	2019
	USD	USD
Salaries and related benefits	53,433	128,011
Employee rewards	-	500
Volunteers rewards & transportations	1,200	300
Advertising, printing and copying	1,108	58
Eye on justice magazine	-	1,200
Law and justice magazine	13,708	12,320
TV and radio programs	-	563
Regular workshops	-	67
Capacity building - lawyers	-	33
Lobbying Activities	-	57
Legal Aid & Legal clinics	-	2,382
BOD/GA annual meetings	364	1,053
Regular Visits to courts	53	-
Stationery expenses for projects/training/meetings	451	-
Hospitality Expenses for projects/trainings/meetings	6,235	-
Editing and Proof reading	1,485	-
Awareness raising programs	80	-
Transportation for projects	1,513	-
Staff Training	-	2,204
Consultants Fees	48,200	-
Trainers fees	999	-
Subscriptions	58	56
Technical workshops	-	1,417
Reconciliation workshops	-	31
Service Contracts for programs	2,293	-
Translation fees	4,378	-
special audit	-	2,500
project evaluation	-	10,846
researchers and lawyers	-	5,721
Medical and insurance	2,590	2,141
Lawyers for the role of law	-	426
Grand Total	138,148	171,886

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Annex 2 : Admin Expenses by Donors Classifications

	2020	2019
	USD	USD
Salaries and related benefits	28,077	158,541
Office rent	12,815	15,994
Medical and insurance	1,163	4,421
Postal, telephone and mail	4,114	6,354
Transportation	187	6,459
Audit fees	3,500	4,100
Hospitality and cleaning	797	3,887
Maintenance	1,645	3,491
Electricity and water	1,399	3,542
Subscriptions	1,437	2,022
Stationery	300	988
Service Contracts	556	-
Municipality Taxes	517	-
Hosting Website	516	-
Fuel and gas	-	1,464
Bank charges	497	455
Other miscellaneous expenses	-	167
Newspaper Subscriptions	11	-
Advertising, printing and copying	59	736
Accommodation Expenses	-	170
Translation Services	-	100
Office Rehabilitation	-	979
Grand Total	57,590	213,870