



The Union of Good: INTERPAL and the U.K. Member Organizations March 23, 2009

**Steve Merley, Senior Analyst
The NEFA Foundation**



[For more information on the Union of Good, see Steve Merley's report, "The Union of Good: A Global Muslim Brotherhood Hamas Fundraising Network." Also, see the NEFA Special Reports on the Brotherhood networks in the U.S., Belgium, and the Netherlands at <http://www.nefafoundation.org/reports.html>.]

Synopsis

The Union of Good (UG) is a coalition of Islamic charities that provides financial support to both the Hamas "social" infrastructure, as well as its terrorist activities. In November 2008, the U.S. Treasury Department designated the UG stating:

"The leadership of Hamas created the Union of Good in late-2000, shortly after the start of the second Intifada, in order to facilitate the transfer of funds to Hamas. The Union of Good acts as a broker for Hamas by facilitating financial transfers between a web of charitable organizations—including several organizations previously designated under E.O. 13224 for providing support to Hamas—and Hamas-controlled organizations in the West Bank and Gaza. The primary purpose of this activity is to strengthen Hamas' political and military position in the West Bank and Gaza, including by: (i) diverting charitable donations to support Hamas members and the families of terrorist operatives; and (ii) dispensing social welfare and other charitable services on behalf of Hamas."¹

The U.K. is an important area of operation for the UG, with six known member organizations operating within its borders, including INTERPAL, probably the single most important UG member. As with the UG itself, the U.K. member organizations, their donors, and their leaders are often associated with the global Muslim Brotherhood and are themselves frequently inter-related, sometimes sharing Trustees, banks, and in some cases, using each other to deliver aid and/or donating to each other. The U.K. member organizations appear to also deliver aid in a similar manner, donating to "partner" organizations in the Palestinian Territories, many of which are associated with Hamas and who are responsible for use of the aid money. It is often difficult to understand how the UG member charity money is actually used, as funded projects are described in only general terms.

¹ "Treasury Designates the Union of Good," U.S. Department of the Treasury Press Release, November 12, 2008, <http://www.ustreas.gov/press/releases/hp1267.htm>.

Of the six UG member organizations in the U.K., only INTERPAL has been the subject of any substantial investigation. And, despite evidence that INTERPAL aid is going to Hamas-related organizations, the organization continues to operate, although it is facing mounting banking problems probably related to the U.S. designation of the UG as a terrorist entity.

Palestinians Relief and Development Fund (INTERPAL)

INTERPAL has been a member of the UG since the UG's inception and was listed as a member on a recent UG website.^{2 3} Although its website has not mentioned the UG since 2001, INTERPAL is perhaps the single most important UG member organization, and INTERPAL Managing Trustee Essam Yussuf is also the UG Secretary/General.⁴ According to a U.K. Charity Commission inquiry:

"[INTERPAL] provided the UK branch of the Union for Good with substantial administrative support when it was first set up, including hosting its website, organising and providing administrative support to the first meetings between members, and undertaking the task of coordinating the Union for Good's UK and Europe-based members."⁵

In the past, INTERPAL hosted the UG English language website with the UG directing all donations through INTERPAL.⁶ The U.S. Treasury Department has reported that INTERPAL was also the "conduit" for money from other UG charities.⁷

Background

INTERPAL has its origins in an organization known as the Palestine and Lebanon Relief Fund that was established in 1981, with a mailing address in Manchester. In 1994, the Palestine and Lebanon Relief Fund became known as the PALESTINIANS RELIEF AND DEVELOPMENT FUND (INTERPAL) and was first registered with the U.K. Charity Commission on August 11, 1994.^{8 9 10 11 12} According to the INTERPAL website:

² Steve Merley, "The Union of Good: A Global Muslim Brotherhood Hamas Fundraising Network," The NEFA Foundation, January 2009,

<http://www.nefafoundation.org/miscellaneous/FeaturedDocs/nefaunionofgood0109.pdf>

³ e2telaf-alkhir English –

<http://web.archive.org/web/20071224233721/http://www.insanonline.net/english/aboutus.shtml> (link marked "Instruction of Union of Good") (No longer available) (Accessed June 21, 2007)

⁴ Steve Merley, "The Union of Good: A Global Muslim Brotherhood Hamas Fundraising Network," The NEFA Foundation, January 2009,

<http://www.nefafoundation.org/miscellaneous/FeaturedDocs/nefaunionofgood0109.pdf>

⁵ Palestinians Relief and Development Fund (Interpal)

<http://www.charity-commission.gov.uk/investigations/inquiryreports/interpal09.asp#footnotes>

⁶ Steve Merley, "The Union of Good: A Global Muslim Brotherhood Hamas Fundraising Network," The NEFA Foundation, January 2009,

<http://www.nefafoundation.org/miscellaneous/FeaturedDocs/nefaunionofgood0109.pdf>

⁷ Steve Merley, "The Union of Good: A Global Muslim Brotherhood Hamas Fundraising Network," The NEFA Foundation, January 2009,

<http://www.nefafoundation.org/miscellaneous/FeaturedDocs/nefaunionofgood0109.pdf>

⁸ BMMS, November 1994, <http://artsweb.bham.ac.uk/bmms/1994/11November94.html>

⁹ Interpal, <http://www.terrorism->

[info.org.il/malam_multimedia/html/final/eng/sib/12_04/interpal.htm](http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/sib/12_04/interpal.htm)

¹⁰ A.k.a. AL-SANDUQ AL-FILISTINI LIL-IGHATHA; a.k.a. AL-SANDUQ AL-FILISTINI LIL-IGHATHA WA

“INTERPAL was founded within the new spirit of hope and regeneration brought about by the Oslo Accord in 1994. Its principal initial task was to provide relief and development assistance to a beleaguered population which had lived through the harsh conditions resulting from over fifty years of suffering – especially during the last six years of the Intifada.”¹³

On March 2, 1998, PALESTINIANS RELIEF AND DEVELOPMENT FUND (INTERPAL) LTD was registered as a U.K. private company but was dissolved in March 2001.¹⁴ The directors of this company were Essam Yussuf, Ibrahim Hewitt, and Mahfuz Safiee, all former or current INTERPAL Trustees discussed below.¹⁵

Today, INTERPAL describes itself as:

“.. a non-political, non-profit making British charity that works with international funding partners and partners on the ground to provide relief and development aid to Palestinians in need, mainly in the West Bank, Gaza Strip and the refugee camps in Lebanon and Jordan. Interpal seeks to help Palestinians overcome the harsh conditions they face resulting from over 60 years of suffering and occupation...”¹⁶

INTERPAL is registered with the U.K. Charity Commission and the organization’s website lists a London post office box as a contact address.^{17 18} INTERPAL appears to operate from a North London address that is associated with at least two other Islamic organizations, the International Institute of Political Thought, and the Hassan El Banna Foundation, both associated with the global Muslim Brotherhood.^{19 20 21 22 23}

AL-TANMIYA; a.k.a. WELFARE AND DEVELOPMENT FUND FOR PALESTINE

¹¹ Extract from the Central Register of Charities maintained by the Charity Commission for England and Wales: <http://www.charity-commission.gov.uk/registeredcharities/showcharity.asp?remchar=&chyno=1040094>

¹² “INTERPAL” appears to have been the organization’s telex address.

¹³ http://www.interpal.org/pdf/The_Founding_of_INTERPAL.pdf (no longer available)

¹⁴ WebCheck - Select and Access Company Information

<http://wck2.companieshouse.gov.uk/453533f9fb3e17fa5c6b86bd6c795c80/compdetails>

¹⁵ Certificate of Incorporation, Palestinians Relief and Development Fund (INTERPAL), Company #3503517, February 3, 1998 (document in possession of author).

¹⁶ About Us, <http://www.interpal.info/about-us>

¹⁷ Charity overview, <http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/CharityWithPartB.aspx?RegisteredCharityNumber=1040094&SubsidiaryNumber=0>

¹⁸ INTERPAL: Helping Palestinians in Need, <http://www.interpal.org/contact/contact.html>

¹⁹ Throughout this report, the term “Global Muslim Brotherhood” is used to refer to the worldwide network of Brotherhood organizations that has developed since the first dispersal of Muslim Brothers around the world in 1954. The term was developed in order to distinguish this network from the Egyptian mother organization.

²⁰ Sunrise Radio: 1458 AM London,

<http://web.archive.org/web/20061118121658/http://www.sunriseradio.com/asianbusinessdirectory/detail.asp?indexname=Charitable+%26+Voluntary+Organisations&searchkey=>

²¹ “Faith, Hate and Charity: Transcript,” July 30, 2006,

Leadership

Three of the six current INTERPAL Trustees, all U.K. residents, are known to be associated with the global Muslim Brotherhood:²⁴

- **Essam Yussuf (Vice-Chairman & Managing Trustee):**²⁵ In addition to his role at INTERPAL, Essam Yussuf was formerly the Executive Director of the UG, as well as numerous other charities worldwide, and is currently the UG Secretary-General.^{26 27} In 2004, he was awarded a degree from the Islamic University of Gaza, a center for Hamas in Gaza, for his charity work.²⁸
- **Ibrahim Brian Hewitt (Chairman):** Ibrahim Hewitt is an Islamic convert who was formerly the Assistant Secretary General of the Muslim Council of Britain, a U.K. umbrella group dominated by organizations close to the global Muslim Brotherhood.²⁹ Mr. Hewitt is a Trustee of the International Board of Educational Research and Resources (IBERR), an educational organization founded by UG Trustee Yusuf Islam, and also close to the global Brotherhood.³⁰ Mr. Hewitt has been described in the past as an assistant to Mr. Islam.³¹
- **Ghassan Faour (Trustee):** Ghassan Faour is also a Trustee of the Palestinian Return Centre, an organization advocating the rights of Palestinian refugees to return to Israel and frequently supported by the U.K. Muslim Brotherhood.³²

Other INTERPAL Trustees are:

- Ismail Ginwalla
- Mohammed Rafiq Vindhani

<http://news.bbc.co.uk/1/low/programmes/panorama/5234586.stm>

²² WorldBase IIPT LTD, August 12, 2003

²³ ICC Directors HASSAN EL BANNA FOUNDATION, Registration No.: 04456739, January 20, 2004.

²⁴ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends94/0001040094_ac_20071231_e_c.pdf

²⁵ A.k.a. Essam Youseff, Essam Yussuf

²⁶ Dr. Mustafa told a U.K. Charity Commission inquiry that he was the “originator” of the 101 Days Campaign. See <http://www.charity-commission.gov.uk/investigations/inquiryreports/interpal09.asp>.

²⁷ Palestinians Relief and Development Fund (Interpal)

<http://www.charity-commission.gov.uk/investigations/inquiryreports/interpal09.asp>

²⁸ “Faith, Hate and Charity: Transcript,” July 30, 2006,

<http://news.bbc.co.uk/1/low/programmes/panorama/5234586.stm>

²⁹ Greenbelt - Ibrahim Hewitt, <http://www.greenbelt.org.uk/?a=888>

³⁰ About IBERR, <http://web.archive.org/web/20080213230657/http://www.iberr.org/iberr1.htm>

³¹ Faisal Kutty, “Muslims Outraged Over Cartoon Depicting Them as Mad Dogs,” *Washington Report on Middle East Affairs*, February 1998,

<http://www.washington-report.org/backissues/0198/9801049.htm>

³² The Palestinian Return Center, http://www.prc.org.uk/index.php?module=about_us

www.nefafoundation.org – info@nefafoundation.org

- Shahan Husain

The 2006 INTERPAL annual report identifies Abdelkarim Bensiali as the new General Manager of INTERPAL.^{33 34} In December 2005, Mr. Bensiali was the Executive Director of the Europe Trust, the funding arm of the Federation of Islamic Organizations in Europe, an umbrella group that comprises the global Muslim Brotherhood in Europe.³⁵

Funding

The 2007 INTERPAL annual report breaks income down into the following sources:³⁶

Voluntary Income	£3,464,446
UK & Overseas Trusts	£ 811,064
Gift Aid – Tax Claims	£ 704,588
Profit/Investment in Income	£ 84,182

It should be noted that the “UK & Overseas trusts” were not identified and no prior reports mentioned such trusts. Investment income was reportedly derived from short-term deposits of INTERPAL’s cash reserves which stood at £3,473,632 in 2007, reflecting net assets of £4,780,891.

A 2005 INTERPAL report said that the organization depends entirely on donations and reserve funds generated by fundraising appeals to the public via mail campaigns, live television appeals, and unidentified “funding partners” in the U.K.³⁷ The same report also stated that prior to being designated as a terrorist entity by the U.S in 2003, INTERPAL received “significant income” from partner organizations abroad, presumably members of the UG. According to the FBI, the Holy Land Foundation, a former UG member based in Texas,³⁸ sent INTERPAL \$66,000 on April 11, 2000.³⁹ However since the designation, the report said that INTERPAL shifted its focus to “UK revenue programmes and fundraising campaigns.”

³³ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends94/0001040094_ac_20061231_e_c.pdf

³⁴ Both the 2006 and 2007 annual reports list Jihad Oundil as the General Manager in the header section.

³⁵ Ian Johnson, “Islamic Group’s Ties Reveal Europe’s Challenge,” *The Wall Street Journal*, December 29, 2005.

³⁶ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends94/0001040094_ac_20071231_e_c.pdf

³⁷ Trustees’ Annual Report & Audited Accounts For the Year Ended 31 December 2005 <http://www.charity-commission.gov.uk/registeredcharities/AccountListing.asp?charitynumber=1040094>

³⁸ Weiss et al. v. National Westminster Bank, Plc, (E.D.N.Y), No. 05-CV-4622, Complaint filed January 5, 2006.

³⁹ Action Memorandum from Dale L. Watson, Assistant Director, Counterterrorism Division, Federal Bureau of Investigation to R. Richard Newcomb, Director, Office of Foreign Asset Control, U.S. Department of Treasury, November 5, 2001, <http://nefafoundation.org/miscellaneous/HLF/WatsonMemo.pdf>

From 1998 until 2007, INTERPAL's income rose from £1,742,098 to £5,064,280 while its expenditures increased from £1,556,363 to £2,641,908.^{40 41} From 2003 until 2005, however, income dropped almost 50%, which INTERPAL attributed to its donors shifting funds to Pakistani Earthquake relief, but is also likely related to the U.S. terrorist designation as discussed above. By 2006, INTERPAL's income returned to previous levels, which the organization attributed to donations related to the war in Lebanon.⁴² INTERPAL also speculated that a small drop in income for 2007 might have been related to a "publicity cloud" resulting from a bank account closure and Charity Commission inquiry, both discussed later in this report.

Until recently, INTERPAL bank accounts were located at National Westminster Bank (NatWest), but following litigation discussed later in this report, INTERPAL bank accounts were moved to the Islamic Bank of Britain.^{43 44}

Programs and Activities

The 2007 INTERPAL annual report summarizes its activities as follows:⁴⁵

- Providing humanitarian aid in the form of emergency aid, food parcels and seasonal support during the Ramadan and Qurbani periods.
- Promoting education through the sponsorship of needy children and grants to educational institutions.
- Providing medical supplies and rehabilitation programs.
- Sponsoring orphans and needy children.
- Promoting development through community and vocational programs.
- Engaging in various advocacy and community events throughout the U.K. in an effort to raise awareness about the Palestinian humanitarian crisis.

INTERPAL also coordinates with and receives aid from other UG organizations. The 2002 INTERPAL annual report, for example, references "contributions of our UK

⁴⁰ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends94/0001040094_ac_20071231_e_c.pdf

⁴¹ Extract from the Central Register of Charities maintained by the Charity Commission for England and Wales
<http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/FinancialHistory.aspx?RegisteredCharityNumber=1040094&SubsidiaryNumber=0> (no longer available) (May 10, 2005)

⁴² http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends94/0001040094_ac_20071231_e_c.pdf

⁴³ <http://www.martinfrost.ws/htmlfiles/interpal1.html>

⁴⁴ "Interpal Account Closed," *Third Sector*, April 4, 2007.

⁴⁵ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends94/0001040094_ac_20071231_e_c.pdf

partners” and identifies UG members Muslim Aid and Human Appeal, among others, as partners who contributed aid for Palestine in that year.⁴⁶

The 2005 INTERPAL report states that INTERPAL relies upon “local organisations and NGOs on the ground” who are responsible for implementing its projects and has contact with some 100 NGOs in its primary areas of operation.⁴⁷ Despite their important role, it is significant that since 2004, very few of INTERPAL’s partner organizations have been identified by name either in annual reports or on the organization’s website and no partners for the Child Sponsorship program, representing the bulk of INTERPAL’s spending, are listed. Lists of such organizations were available from 2001-2004 and will be discussed further. Where INTERPAL programs are described, they are almost always done so in very general terms.

Out of a 2007 income of £5,064,280, INTERPAL spent only approximately £1.87 million on charitable activities, down from approximately £3.2 million in 2006.⁴⁸ INTERPAL attributed the decrease in charitable expenditures to Israeli restrictions and closures in the West Bank.⁴⁹ The 2007 INTERPAL annual report classifies donations to institutions into the following categories and regions:

Humanitarian Aid	£1,780,193
Community Development	£ 55,120
Education Projects	£ 33,670
West Bank/Gaza	£1,564,057
Jordan	£ 167,725
Lebanon	£ 119,711
UK & Other	£ 19,040

The INTERPAL annual report singled out “Child Sponsorship” as by far its largest program category, with expenditures of over £1.5 million, stating that 6,491 children were supported in Palestine, Lebanon, and Jordan through sponsors who donated £300 per year.^{50 51} The children were described as either “disabled or those without fathers who are able to provide for them.”

⁴⁶ INTERPAL Trustee Annual Report and Audited Accounts for the Year Ending 31 December 2002 (document in possession of author).

⁴⁷ Trustees’ Annual Report & Audited Accounts For the Year Ended 31 December 2005
<http://www.charity-commission.gov.uk/registeredcharities/AccountListing.asp?charitynumber=1040094>

⁴⁸ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends94/0001040094_ac_20071231_e_c.pdf

⁴⁹ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends94/0001040094_ac_20071231_e_c.pdf

⁵⁰ The 2007 report also identifies Eidul-Adha/Qurbani expenditures of 404,353, raising a question about the total expenditures discussed above.

⁵¹ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends94/0001040094_ac_20071231_e_c.pdf

In addition to its charitable activities, INTERPAL also engages in what can best be described as lobbying activities, chiefly aimed at Israeli policies in the West Bank and Gaza. In recent years, such activities have included:

- Rallies⁵²
- Divestment in Israel campaigns⁵³
- Art exhibitions⁵⁴
- Media productions⁵⁵

INTERPAL often enters into coalitions with a variety of U.K. left wing and Palestinian groups that support Palestinian causes and is strongly supported by many organizations that are part of the U.K. Muslim Brotherhood network, including the Muslim Council of Britain, the Muslim Association of Britain, the British Muslim Initiative, and the Palestinian Return Centre. At the time of this writing, for example, the Muslim Association of Britain website was reposting an INTERPAL notice seeking help with its banking woes.⁵⁶

Terrorism

In 2004, the Intelligence and Terrorism Information Center at the Center for Special Studies (ITIC), an Israeli research institute closely linked to the Ministry of Defense, produced a lengthy report on INTERPAL based on captured documents and other sources. The report concluded:

“Interpal is the most important Palestinian fund operating in Britain. During the last decade (and beforehand under a different name) Interpal helped transfer large sums of money collected in Britain and elsewhere to charitable societies and committees operating in the Palestinian Authority (PA) – administered territories. However, most, if not all, of those charitable societies and committees are actually Hamas-operated and therefore contribute significantly to maintaining the large-scale, local Hamas civilian (and terrorist-operational) infrastructure (da’wah)...Interpal serves as a subordinate Hamas organization operating in Britain, perhaps the most important of its kind in Europe. Its main role is not exclusively humanitarian: rather, its function to maintain the Hamas infrastructure while at the same time supporting its terrorist-operational apparatus in the PA-administered territories through local charitable societies and committees. Thus it effectively assists Hamas in its efforts to establish itself as an Islamic alternative to the rival Fatah-dominated secularly-oriented Palestinian Authority,

⁵² <http://www.unison.org.uk/file/A3007.2.pdf>

⁵³ George Conger, “Divestment Campaign Losing Steam,” *Jerusalem Post*, April 13, 2006.

⁵⁴ “Israel-Palestine photography,” <http://uk.oneworld.net/article/view/150192/1/>

⁵⁵ Trustees' Annual Report and Audited Accounts For the Year Ended 31 December 2005 [http://www.charity-](http://www.charity-commission.gov.uk/registeredcharities/AccountListing.asp?charitynumber=1040094)

[commission.gov.uk/registeredcharities/AccountListing.asp?charitynumber=1040094](http://www.charity-commission.gov.uk/registeredcharities/AccountListing.asp?charitynumber=1040094)

⁵⁶ Press, <http://www.mabonline.net/press.php?id=1&art=42> (no longer available).

at the same time helping it to continue its devastating and lethal terrorist activities against Israel.....An examination of the financial sources of Hamas' civilian infrastructure in the PA-administered territories, relying partly on documents found during Israel army operations in recent years, proves unequivocally, however, that INTERPAL contributes liberally to Hamas' institutions. Theoretically, the funds are earmarked for welfare activities, but in reality the institutions are headed by senior Hamas activists who use those activities to strengthen Hamas position with the general Palestinian population. The civilian activities are permeated with activity supporting terrorism, from providing money for the families of *shaheeds*, the wounded, imprisoned and wanted – which in all likelihood contributes to raising the morale and motivation of those perpetrating terrorist attacks against Israel – to 'education,' i.e., the inculcation of hatred and the ultimate importance of 'armed struggle,' 'active resistance' or *jihad*, i.e., terrorism (with the intention of raising a new generation of Palestinians terrorists in the service of Hamas).⁵⁷

The ITIC report includes seven appendices presenting detailed evidence of INTERPAL transfers of contributions to its partner organizations, all identified as part of Hamas by ITIC. In addition to direct transfers, the ITIC says that INTERPAL plays an important role in mediating transfers to Hamas institutions from other UG charities, such as the Al-Aqsa Foundation in Holland.

The ITIC report, along with various other sources, identify the following INTERPAL partner organizations, all thought by Israeli or U.S. sources to be Hamas affiliated:^{58 59 60}

- Ramallah-Al-Bireh Charitable Society
- Al-Islah Charitable Society
- Islamic Charitable Society
- Jenin Charitable Society
- Qalqilya Qur'an and Sunnah Society
- Bethlehem Orphan Care Society
- Heritage Committee Al-Aqsa Mosque, Jerusalem
- The Mercy Association for Children, Gaza Strip
- Orphans Care Society, Bethlehem
- Social Reform Society, Jordan

⁵⁷ "Interpal," Intelligence and Terrorism Information Center at the Center for Special Studies (C.S.S.), December 2004, http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/sib/12_04/interpal.htm

⁵⁸ Local Charitable Organizations,

<http://web.archive.org/web/20010407013859/www.interpal.org/web/charitable.htm>

⁵⁹ UWT - Ummah Welfare Trust (Voluntary-based UK charity, committed to a "No Deduction" Policy)

⁶⁰ INTERPAL's 2004 annual report has a list of 117 humanitarian grants made by the organization and is attached as an appendix of this report.

- Orphans and Needy Welfare Society, Jericho
- Al-Salah Charitable Association, Gaza
- Social Charitable Society, Rafah
- Al-Razi Hospital (Jenin / West Bank)
- Al-Salah Islamic Association Gaza
- Al-Salah Orphan Schools
- Al-Tadamun Charitable Society
- Ramallah Zakat Committee, West Bank
- Jenin Zakat Committee West Bank
- Al-Ram Zakat committee, Jerusalem
- Al-Dheisha Refugee Camp Zakat Committee, Bethlehem
- Jenin Zakat Committee
- Kalkilya Society for the Disabled
- Ramallah Zakat Committee

A series of court cases in Israel and the United States also support the connections between INTERPAL and Hamas.

- A U.S. federal indictment against Mohammed Ali Hasan Al-Moayad, head of UG member organization Al-Aqsa Yemen, describes a 2002 meeting at which Al-Moayad discusses his financial support of "jihad." At the meeting, Al-Moayad provided receipts from INTERPAL and three other organizations as proof of his support for jihad.⁶¹ In March 2005, Al-Moayad was convicted in New York federal court for conspiring to funnel money to both Al-Qaida and Hamas.⁶²
- A 2003 Israeli criminal action against five individuals and two organizations contains allegations that funds they received from INTERPAL, the Union of Good, and other UG member organizations were used to support Hamas activities such as supporting prisoners and detainees, acquisition of real-estate, and other religious/welfare activity. In a January 2005 plea agreement, the accused individuals acknowledged their guilt regarding these accusations.⁶³
- In November 2005, a British newspaper reported that a "Hamas activist" from the West Bank was charged by a military court with diverting £9 million from INTERPAL and another UG charity in the U.K. to "fund terror and support the families of suicide bombers," including the family of an attacker who blew himself up at the Sbarro pizza restaurant in Jerusalem in August 2001, killing 15 and wounding 107.⁶⁴

Essam Yussuf, the INTERPAL Managing Trustee, has made statements seemingly supportive of terrorism, and has met individuals associated with Hamas and Al-Qaida:

⁶¹ U.S. v. Al-Moayad, (E.D.N.Y.), No. 1:03-cr-01322-SJ, Affidavit.

⁶² "Statement of Attorney General Alberto R. Gonzales on the Al-Moayad and Zayed Convictions," DOJ Press Release, March 10, 2005.

⁶³ The Haifa District Court P 000272/03 before his honour Court President Lindestrau, and Judges Y. Dar and A. Schiff, 12/01/2005.

⁶⁴ Eric Silver, "Charity Cash for Palestinian Poor was Siphoned to Suicide Bombers," *Independent*, November 28, 2005, http://news.independent.co.uk/world/middle_east/article329732.ece

- Yussuf told the BBC that while he was opposed to suicide bombers targeting innocent people, it was “for others to decide who was innocent.”⁶⁵
- Yussuf is the likely author of an article which states, “Our battle with the Zionist enemy is a long one” and calls for “jihad in all its forms, until such a day as Allah shall decree our victory.”⁶⁶
- During a broadcast on Al Jazeera in 2001, Yussuf called Youssef al-Qaradawi, the global Muslim Brotherhood leader sometimes described as the spiritual leader of Hamas, the “Sheikh of the Mujahideen.”⁶⁷
- Yussuf acknowledged to the U.K. Charity Commission a June 2002 meeting in Yemen with Mohammed Al-Moayad, discussed above, and Mohammed Siam, a Hamas official.⁶⁸ Dr. Mustafa told the Charity Commission that Dr. Siam was “not a member of the Hamas organization”, although Dr. Siam is known to have been one of the founders of Hamas.⁶⁹

Investigations of INTERPAL

The accusations of connections between INTERPAL and terrorism date back to March 1996. At that time, INTERPAL’s accounts were frozen by the UK Charity Commission after documents were filed by Israeli police naming INTERPAL as one of the sources of funds to the families of individuals variously described as Hamas suicide bombers, terrorists, guerillas, and activists. At the time, British media cited a “senior Israeli military officer” as stating:

“INTERPAL, also known as the Palestinian Relief and Development Fund, raised money exclusively for Hamas institutions and directly provided support to families of Hamas guerrillas and suicide bombers. INTERPAL is the main source of funds for Hamas outside the (Palestinian) territories....All the European funds are co-ordinated by INTERPAL.”⁷⁰

Another U.S. media report cited Western intelligence sources who said that the Saudi charity known as the International Islamic Relief Organization (IIRO) transferred funds to INTERPAL, which then ended-up “financing Hamas activities, from funding the families of suicide bombers to bankrolling the suicide units.”⁷¹

⁶⁵ “Faith, Hate and Charity: Transcript,” July 30, 2006,
<http://news.bbc.co.uk/1/low/programmes/panorama/5234586.stm>

⁶⁶ Protection of Islamic and Christian Holy Sites in Palestine,
<http://www.isesco.org.ma/english/publications/Protection%20of%20islamic%20and%20chrestian%20holy%20sites%20in%20Palestine/p17.php>

⁶⁷ Palestinians Relief and Development Fund (Interpal),
<http://www.charity-commission.gov.uk/investigations/inquiryreports/interpal09.asp>

⁶⁸ Palestinians Relief and Development Fund (Interpal),
<http://www.charity-commission.gov.uk/investigations/inquiryreports/interpal09.asp>

⁶⁹ http://nefafoundation.org/miscellaneous/HLF/Siam_Hamas.pdf

⁷⁰ “Palestinian Charity in UK under Attack,” *Financial Times*, March 13, 1996.

⁷¹ Richard Z. Chesnoff and Robin Knight, “A Helping Hand from Saudi Arabia,” *US News and World Report*, June 30, 1996,
http://www.usnews.com/usnews/news/articles/960708/archive_034091.htm

Essam Mustafa, described in a 1996 media report as Vice-Chairman of INTERPAL, denied the allegations, calling them “absolutely ridiculous.” He added, “These people are liars.” This same report went on to quote British Home Secretary Michael Howard as stating “British police and security organisations had ‘seen no proof to support allegations that funds raised in the UK are used directly in support of terrorist acts anywhere.’”⁷²

In May 1996, British media reported that the Charity Commission had cleared INTERPAL of any connection with terrorism. One report stated:

“The British Charity Commission said Thursday that its investigators have cleared a London-based charity for Palestinians as a bona fide group with no links with terrorist groups. ‘No evidence was found of any pro-terrorist bias in the charity,’ a commission statement said. ‘The charity is a well-run and committed organization, which carries out important work in a part of the world where there is great hardship and suffering.’..... ‘The Trustees of the charity have strongly refuted allegations made in the press and claims that INTERPAL is independent of any other organization,’ the panel said...The panel said its investigators and accountants carried out ‘a range of financial checks on the charity’s records and accounts, backed up by scrutiny of random samples of transactions from information obtained from the charity bankers.’ ‘These checks,’ it said, ‘all provided evidence of an appropriate end-use for its funds.’ The statement added: ‘We are satisfied that the charity takes appropriate steps to ensure that its funds are used for the purposes for which they are given.’”⁷³

However, a 1997 Commission report carried on INTERPAL’s website indicated that the Charity Commission’s investigation was limited to material provided by INTERPAL and statements made by INTERPAL staff. It does not appear that the Commission examined any external evidence relating to INTERPAL and its possible connection to Hamas. As the Commission noted, “Where a charity’s beneficiaries are overseas our powers of investigation in the locations where funds are distributed are often limited.”⁷⁴ In August 1997, British media reported that “Israeli intelligence” complained that the investigation had been “superficial” and that they were told that there were “political obstacles” to closing down INTERPAL operations.⁷⁵

In May 1997, the government of Israel declared INTERPAL to be an unlawful organization.⁷⁶

⁷² “Palestinian Fund’s Bank Accounts Frozen”, *Financial Times*, March 9, 1996,

⁷³ “Palestinian Charity Cleared in Britain,” *United Press International*, May 30, 1996.

⁷⁴ Charity Commission Annual Report:

<http://web.archive.org/web/20030118042624/http://www.interpal.org/web/comm-report.htm>

⁷⁵ “Close Trust, Israel Pleads,” *The Guardian*, August 7, 1997.

⁷⁶ Certification of Designations of Organizations as Unlawful Associations Pursuant to Israel’s (Emergency) Regulations (State of Emergency) (1945) and as Terrorist Organizations Pursuant to

In November 1997, an Italian newspaper reported that \$30 million in donations intended for Hamas disappeared from Al Taqwa Bank, headed in Switzerland by Muslim Brotherhood figure Youssef Nada, and that Al Taqwa was responsible for \$60 million of Hamas funds each year.^{77 78 79} The article reported that two Palestinian agencies in London, al-Quds Press and INTERPAL, served as collection points for European donations intended for Hamas. These funds were then placed in bank accounts controlled by Al Taqwa from where they were distributed to various Hamas front organizations in Gaza. Former Al-Taqwa officials have denied these allegations and in 2002, filed a lawsuit against the Italian paper.⁸⁰

In August 2003, INTERPAL's accounts were frozen once again, this time following the U.S. designation of five European charities, including INTERPAL, as Specially Designated Global Terrorists due to their support of Hamas.⁸¹ The U.S. government statement accompanying this designation called the five charities part of the Hamas funding network in Europe:

"INTERPAL, headquartered in the UK, has been a principal charity utilized to hide the flow of money to HAMAS. Reporting indicates it is the conduit through which money flows to HAMAS from other charities, *e.g.*, the Al Aqsa Foundation (designated under EO 13224 on May 29th) and oversees the activities of other charities. For example, the Sanabil Association for Relief and Development (designated as part of this tranche), represents INTERPAL in Lebanon. Reporting indicates that INTERPAL is the fundraising coordinator of HAMAS. This role is of the type that includes supervising activities of charities, developing new charities in targeted areas, instructing how funds should be transferred from one charity to another, and even determining public relations policy"⁸²

Australia and Canada also designated INTERPAL at this time.⁸³

Once again, INTERPAL officials denied the allegations. Trustee Ibrahim Hewitt stated:

Israel's Prevention of Terrorism Ordinance (5708-1948), Israeli Ministry of Justice, http://www.nefafoundation.org/miscellaneous/HLF/HLFExhibit_IsraeliGovtDesignations.pdf

⁷⁷ <http://shamash.org/listarchives/amcha/log971011/24/2001> (No longer available)

⁷⁸ "HAMAS Denies Report that Millions Embezzled from its Accounts," *Agence France Presse*, October 21, 1997.

⁷⁹ "Hamas Denies Reported Loss of Funds," *BBC Summary of World Broadcasts*, October 27, 1997.

⁸⁰ "Officials of Bahamas-Based Bank Dispute Alleged Terrorist Links," *Associated Press*, February 13, 2002.

⁸¹ "'Hamas-Linked' Relief Funds Frozen," *The Guardian*, August 28, 2003.

⁸² "US Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorists;" U.S. Department of the Treasury, August 22, 2003, <http://www.ustreas.gov/press/releases/js672.htm>.

⁸³ Interpal Action, http://www.bond.org.uk/sector/gsd/gsd/co.htm+interpal+canada&hl=en&ct=clnk&cd=1&lr=lang_en (no longer available)

"This is happening because America says so, because Israel says so.....The Israelis want to starve the Palestinians of what little we are able to give them and to make them even more disheartened."⁸⁴

In another statement, Mr. Hewitt said:

"We don't deal with individuals.....We operate through charities over there that are registered with the Palestinian and Israeli authorities and we have a very bureaucratic paper trail to ensure that we know how the money is being spent.....If we've done wrong, tell us and we'll correct it."⁸⁵

In September 2003, the UK Charity Commission conducted another investigation of the U.S. allegations and once again unfroze INTERPAL's accounts. The Charity Commission report on that investigation said that while there was room for improvement, INTERPAL had improved its record keeping and U.S. authorities had not produced evidence to support the allegations against the organization.⁸⁶ However, U.S. officials stated that they had provided such evidence. A State Department official said:

"We did share information with them about INTERPAL and Hamas and Hamas charities. The challenge was in an unclassified format to make that link. And they've told us that they appreciate what we gave them, it was not enough for them to make that decision in their system, which all has to be public and unclassified"⁸⁷

A statement by another U.S. official suggested that the U.K. authorities did not accept the EU decision to classify all of Hamas, as opposed to its military wing, as a terrorist organization.^{88 89}

In July 2006, the BBC News program *Panorama* broadcast an investigation into the connections between INTERPAL and Hamas, during which the reporters visited some of the institutions in the West Bank funded by INTERPAL, including the Khalil Al-Rahman Girls' Association, an unidentified orphanage, and the Islamic Charitable Society

⁸⁴ "'Hamas-Linked' Relief Funds Frozen," *The Guardian*, August 28, 2003.

⁸⁵ "Europe Reacts Coolly to Bush's Call to Freeze Charities' Assets," *The New York Times*, August 24, 2003.

⁸⁶ Palestinians Relief and Development Fund,
<http://www.charity-commission.gov.uk/investigations/inquiryreports/interpal.asp>

⁸⁷ Statement by E. Anthony Wayne, Assistant Secretary for Economic and Business Affairs, Department of State at a hearing held by the U.S House of Representatives, Subcommittee on Oversight and Investigation, Committee on Financial Services, "The Hamas Asset Freeze and Other Government Efforts to Stop Terrorist Funding," September 24, 2003.

⁸⁸ Statement by David Aufhauser, General Counsel, U.S. Department of the Treasury at a hearing held by the United States Senate Committee on Banking, Housing, and Urban Affairs, "Counterterrorism Initiatives in the Terror Finance Program," September 25, 2003.

⁸⁹ Transcript, Hearing held by the United States Senate Committee on Banking, Housing, and Urban Affairs, "Counterterrorism Initiatives in the Terror Finance Program," September 25, 2003

of Hebron.⁹⁰ They found substantial evidence that the organizations were engaged in Hamas-related activities, including teaching lessons glorifying martyrdom, displaying Hamas flags, and stressing the impending ultimate victory of Islam. The BBC team also discovered that the current leader of the Islamic Charitable Society of Hebron was a Hamas member, as were other senior figures in the organization. They also reported that several former pupils of the organizations had joined Hamas' armed wing and at least two became suicide bombers.

Apparently prompted by the *PANORAMA* documentary, the U.K. Charity Commission indicated in March 2007 that a new investigation of INTERPAL was in progress.⁹¹ INTERPAL also confirmed such an investigation and added that its bank accounts at NatWest bank were closed, a development they attributed to pressure from the U.S. legal system, as well as the *Panorama* documentary.⁹²

In September 2008, INTERPAL became the subject of an Australian Federal Police investigation into its affiliation with Muslim Aid Australia, whose Sydney headquarters was raided in July.⁹³

In November 2008, INTERPAL issued a statement indicating that the organization faced imminent closure because their bank had received notice to stop dealing with them. According to the statement:

“On November 12, Interpal received notification from their bank, the Islamic Bank of Britain (IBB), that Lloyds TSB (their clearing bank) has served notice on IBB to cease all dealings with Interpal...The notice comes into effect on 8 December 2008 and has the potential to force Interpal to cease operations early next month. After this time ‘all transactions into or out of Interpal accounts will be blocked and IBB will be at further risk of all its customer payments being suspended’. To date, despite pressures from Lloyds, IBB has offered Interpal its full support but it remains threatened by Lloyds’ demands.”

In February 2009, the U.K. Charity Commission released the results of its investigation prompted by the *PANORAMA* documentary. The report concluded the following:⁹⁴

“Charities providing humanitarian aid in high-risk situations, such as conflict and other complex emergencies, make a vital

⁹⁰ “Faith, Hate and Charity: Transcript,” July 30, 2006,

<http://news.bbc.co.uk/1/low/programmes/panorama/5234586.stm>

⁹¹ [http://www.charitycommission.gov.uk/Library/tcc/pdfs/paper\(07\)obm10.pdf](http://www.charitycommission.gov.uk/Library/tcc/pdfs/paper(07)obm10.pdf)

⁹² Interpal, Annual Report and Financial Statement for the Year Ended 31st December 2007,

<http://www.charity->

[commission.gov.uk/registeredcharities/ScannedAccounts/Ends94/0001040094_ac_20071231_e_c.pdf](http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends94/0001040094_ac_20071231_e_c.pdf)

⁹³ Richard Kerbaj, “George Galloway’s Charity Interpal Back under Police Glare,” *Times Online*, September 5, 2008, <http://www.timesonline.co.uk/tol/news/uk/article4678151.ece>.

⁹⁴ Palestinians Relief and Development Fund (Interpal),

<http://www.charity-commission.gov.uk/investigations/inquiryreports/interpal09.asp>

contribution to these communities and their work supports people in desperate need. Working in areas facing such situations brings with it difficult risks and challenges and the need for finely balanced judgements by Trustees. Interpal works in the Occupied Palestinian Territories, where there is considerable instability and organisations proscribed and designated by the UK government operate. As a result the Trustees face particular challenges and should operate robust procedures commensurate with the risks and practical difficulties involved. In summary, the Commission noted that the Inquiry had confirmed that the Charity had maintained clear financial audit trails in their delivery of aid for humanitarian purposes.

...

However:

-The Trustees had not taken sufficiently rigorous steps to investigate the allegations about some of their local partners and did not put in place adequate due diligence and monitoring procedures to be satisfied that these partners were not promoting terrorist ideologies or activities (Paragraphs 49-68).

-The Charity's close association with the Union for Good cannot continue given the potential for linkage to be made between the Charity and designated entities through membership of, and association with, the Union for Good (Paragraphs 69-98).

-Given the position with the Union of Good, Dr. Mustafa cannot continue both as Trustee of the Charity and General Secretary of the Union for Good (Paragraphs 99-114).

-The due diligence and monitoring procedures the Trustees put in place went some way to mitigating risks faced by the Charity. However, in the circumstances, these were not sufficient nor fully implemented. (Paragraphs 115-147).

-In order to deal with any allegations of bias relating to the distribution of aid to the Charity's beneficiaries, the Charity should produce and publish guidelines setting out criteria which their local partners must apply in selecting beneficiaries and ensure that these are complied with. (Paragraphs 148-152)."

Although the Charity Commission has taken its strongest action to date with regard to INTERPAL, the Commission continues to discount evidence provided by third parties about the links between INTERPAL and terrorism, stating "material did not reach the standard of

proof under U.K. civil law for the Inquiry to consider taking regulatory action on this issue.”⁹⁵ The Commission report also states that it only looked at four INTERPAL partners “about which there were sufficient concerns.”

With respect to the Union of Good, the Commission also disregarded external evidence:

“the material examined by the Inquiry included claims that the Union for Good channelled funds from its members, including the Charity, to local partners in the Occupied Palestinian Territories that supported Hamas. However, the Inquiry could not establish the provenance and accuracy of this material.”

While disregarding external evidence in its regulatory decisions about INTERPAL, the Charity Commission continues to rely on INTERPAL itself to ensure its partners are not engaged in terrorist activities. This will continue even though INTERPAL, by its own admission, has already ceased relations with at least 11 organizations, telling the Commission that “these organisations were either forced to close down or they were designated as “terrorist organisations.” In no case has INTERPAL appeared to have taken action on its own initiative.

Following the release of the Charity Commission report, INTERPAL posted a statement on its website asserting that INTERPAL had been “vindicated.” Ibrahim Hewitt remarked, “The inquiry was triggered by a BBC Panorama programme in July 2006 which claimed that we had links with organisations promoting terrorism. The broadcast was totally irresponsible. Now, after a most rigorous process, these accusations have been refuted by the inquiry.” He continued, “Given the obvious collaboration between the Israelis and Panorama, it is hard not to conclude that we are the target of an ongoing and concerted political campaign designed to bring a halt to our humanitarian work in the region. We fully understand the pressure to which the Charity Commission itself has been subjected.”⁹⁶

As of this writing, INTERPAL was continuing to operate and its website was seeking donations for Gaza.⁹⁷

Human Appeal International

The U.K. branch of Human Appeal International (HAI) has been a member of the UG since the UG’s 2001 inception, and an HAI web page says that it was one of a “group of international charities” that collaborated in launching the original UG 101 Days Campaign.^{98 99} HAIUK was listed on a recent UG webpage as a member organization.¹⁰⁰

⁹⁵ The Commission continues to state that the U.S. government did not supply it with evidence for its actions against INTERPAL.

⁹⁶ “Interpal Vindicated by Charity Commission Inquiry,” February 27, 2009, <http://www.interpal.info/archives/2245>

⁹⁷ http://www.interpal.info/wp-content/uploads/2009/01/gaza_crisis_appeal_leaflet_a5_0109.pdf

⁹⁸ Campaign Background, <http://web.archive.org/web/20011208073020/www.interpal.org/web/organisations.htm>

⁹⁹ http://www.hai.org.ae/cgi-bin/hai.storefront/3f9aa34c000323de271a0a01121f059e/UserTemplate/28_10/25/2003 (No

Background

The UAE-based Human Appeal International was established in 1984 under the name Human Appeal Committee; that name was changed to Human Appeal International in 1998.¹⁰¹ HAI describes itself as a charitable, humanitarian organization specializing in social and educational development, health care, and emergency relief.¹⁰² HAI says that it has 12 worldwide locations and business databases list HAI branches in Switzerland, Australia, and the UK.¹⁰³ The HAI board is comprised of leading figures in the UAE, including Khaled bin Zayed bin Saqr Al Nahyan, a member of the Abu Dhabi ruling family and head of the Bin Zayed Group.^{104 105 106}

The U.K. branch of HAI (HAIUK) was first registered with the Charity Commission in November 1991 and currently lists a contact address in Manchester.¹⁰⁷ An Irish branch of HAI was registered in June 2008.¹⁰⁸

In addition to its own website, HAIUK maintains an additional site called sponsoranorphan.com (SAO), described as its “dedicated sister site and which is not registered with either the UK Charity Commission nor with the UK company registrar nor is it listed by any major business database.”^{109 110} The SAO domain is registered to an individual identified as Rizwan Hussain at the same address and telephone number in Manchester used by HAI.¹¹¹ Mr. Hussain also appears to be affiliated with Muslim Aid, another U.K. UG member charity, and Islam Channel, a media operation associated with the global Muslim Brotherhood.^{112 113} SAO web pages solicit donations for orphans, but it is not clear why HAI U.K. maintains sponsoranorphan.com as a separate website.¹¹⁴

Officers and Board

The most notable of the HAIUK Trustees is Chairman Nooh Al-Kaddo, who was at one time head of the Planning Department for the Federation of Islamic Organizations in Europe (FIOE), the umbrella group representing the Muslim Brotherhood in Europe.¹¹⁵

longer available)

¹⁰⁰ e2telaf-alkhir english-

<http://web.archive.org/web/20071224233721/http://www.insanonline.net/english/aboutus.shtml> (link marked “Instruction of Union of Good”) (No longer available) (accessed 6/21/2007)

¹⁰¹ [http://www.hai.org.ae/cgi-](http://www.hai.org.ae/cgi-bin/hai.storefront/3f9aa0880001852a271c0a01121f05c7/UserTemplate/1)

[bin/hai.storefront/3f9aa0880001852a271c0a01121f05c7/UserTemplate/1](http://www.hai.org.ae/cgi-bin/hai.storefront/3f9aa0880001852a271c0a01121f05c7/UserTemplate/1) (no longer available)

¹⁰² Human Appeal International – HAI, <http://www.hai.ae/eng/AboutUs.aspx>

¹⁰³ Dun & Bradstreet, Inc Worldbase HUMAN APPEAL INTERNATIONAL

¹⁰⁴ Human Appeal International – HAI, <http://www.hai.ae/eng/HaiBoard.aspx>

¹⁰⁵ http://www.economist.com/PrinterFriendly.cfm?story_id=12270522

¹⁰⁶ BinZayed Group, <http://www.binzayed.com/Chairman%27sProfile.htm>

¹⁰⁷ [\[commission.gov.uk/SHOWCHARITY/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1005733&SubsidiaryNumber=0\]\(http://www.charity-commission.gov.uk/SHOWCHARITY/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1005733&SubsidiaryNumber=0\)](http://www.charity-</p></div><div data-bbox=)

¹⁰⁸ Companies Registration Office, <http://www.cro.ie/search/companyresultse.asp>

¹⁰⁹ Human Appeal International, <http://www.humanappeal.org.uk/about/faq.htm>

¹¹⁰ <http://www.sponsoranorphan.com>

¹¹¹ <http://whois.domaintools.com/sponsoranorphan.com>

¹¹² Justice for Barrister Rizwan Hussain Petition,

<http://www.petitiononline.com/rizwan/petition.html>

¹¹³ http://nelsonmuslims.co.uk/nmc_/component/option,com_fireboard/Itemid,27/func.view/catid,13/id,199/

¹¹⁴ Sponsor An Orphan – FAQ, <http://www.sponsoranorphan.com/faq1.htm>

¹¹⁵ [\[www.nefafoundation.org\]\(http://www.nefafoundation.org\) – \[info@nefafoundation.org\]\(mailto:info@nefafoundation.org\)](http://www.charity-</p></div><div data-bbox=)

¹¹⁶ ¹¹⁷ Dr. Al-Kaddo is currently the director of both the Europe Trust and the Europe Trust Property Enterprises Limited (EPTE), both representing the funding arm of FIOE.¹¹⁸ Dr. Al-Kaddo is also head of the Islamic Cultural Center of Ireland which hosts the European Council for Fatwa and Research, a FIOE theological organization headed by Youssef Qaradawi, one of the most important leaders of the global Muslim Brotherhood. In both Ireland and the Netherlands, Dr. Al-Kaddo is a Trustee of the Al-Maktoum Foundation, an organization that financially supports FIOE and its projects in Europe. Dr. Al-Kaddo is also a Trustee of the Human Relief Foundation, another UG member organization in the U.K. discussed later in this report.¹¹⁹

Other HAIUK Trustees of interest include:

- Khalid Afeed Shadeed (Treasurer) who also serves as Director of Educational Aid for Palestine, another UG member organization in the U.K.
- Khalid Al-Nahyan (Board Member) and member of the Abu Dhabi royal family as discussed above.

Funding and Activities

According to the latest HAIUK financial report, the organization depends entirely on gifts and donations. From 2000 until 2007, HAIUK income grew from £875,434 to £2,058,933 while expenditures grew from £625,688 to £2,007,482.¹²⁰ ¹²¹ Net assets totaled £1,462,077. The annual report says HAIUK has an account at NatWest, the same bank used by INTERPAL that is the subject of a current civil lawsuit. The HAIUK website currently lists fund-raising appeals for Lebanon, Sudan, Palestine, and Iraq¹²²

The 2007 HAIUK Annual Report breaks program expenditures into the following categories:

General Funds	£ 20,610
Food Appeal	£ 35,447
Zakat Appeal	£ 178,050

commission.gov.uk/registeredcharities/ScannedAccounts/Ends33/0001005733_ac_20071231_e_c.pdf

¹¹⁶ Steve Merley, "The Federation of Islamic Organizations in Europe," The NEFA Foundation, October 1, 2008,

<http://www.nefafoundation.org/miscellaneous/FeaturedDocs/nefafioereport1008.pdf>

¹¹⁷ FIOE letterhead (document in possession of author)

¹¹⁸ DR NOOH AL KADDO, ICC Directors, December 9, 2008.

¹¹⁹ Steve Merley, "The Federation of Islamic Organizations in Europe," The NEFA Foundation, October 1, 2008,

<http://www.nefafoundation.org/miscellaneous/FeaturedDocs/nefafioereport1008.pdf>

¹²⁰ <http://www.charity-commission.gov.uk/registeredcharities/showcharity.asp?remchar=&chyno=1005733> (no longer available)

¹²¹ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends33/0001005733_ac_20071231_e_c.pdf

¹²² Human Appeal International - Current Appeals, http://www.humanappeal.org.uk/Current_Appeals.html

www.nefafoundation.org – info@nefafoundation.org

Orphans Project	£ 329,992
Wells Project	£ 39,076
Family Sponsorship Project	£ 197,817
Asia Fund	£ 285,737
Africa Fund	£ 178,472
Other Funds Donations	£ 105,104
Total	£1,370,305

HAIUK says it operates in many countries, with its main focus areas being Afghanistan, Bangladesh, Bosnia, China, Ethiopia, India, Indonesia, Iraq, Kashmir, Pakistan, Palestine, and Sudan.¹²³ A wide range of humanitarian and charitable activities is described on the HAIUK website, but it is not clear to what extent these activities are carried out by the UAE or the UK branches of HAI.¹²⁴ The HAIUK website does not provide much detail about their activities in Palestine, only stating:

“Human Appeal’s vital work in Palestine has been geared to help these deprived people and their communities. The provision of food, water, and medical care has been the major bulk of our work. The family sponsorship project has been key in helping the most vulnerable of families to stay afloat and restore some human dignity to their lives. The orphan and family sponsorship programmes are just some of the long-term development projects HAI is committed to.”¹²⁵

The last year any detail was provided for Palestine was 2005, when a HAIUK report identified the following projects:¹²⁶

- Ramadan Food Parcels Distribution Gaza & the West Bank (30,000)
- Olive Oil distribution Gaza & the West Bank (18,000)
- Qurbani Distribution Gaza & the West Bank - (30,000)
- Eid Clothes for Orphans Gaza & the West Bank - (800)
- Distribution of Wheel Chairs Gaza & the West Bank - (500)
- Equipping of Computer Lab Mohammad Durah Hospital – Gaza - (10,000)
- Income Generating Project Gaza & the West Bank - (3,000)
- Equipping of Chemistry Lab Islamic University in Khan Younis - (30,000)
- Equipping 6 Maternity Wards Bethlehem, Nablus, Gaza, and Jenin - (300,000)
- Mobile Clinic Bedia Clinic in Nablus - (30,000)

It is not clear which, if any, of these projects is related to the UG and no partner organizations in Palestine were identified.

In 2004 and 2005, HAIUK was also one the major sponsors of the Federation of Student Islamic Societies (FOSIS) annual conferences. FOSIS is closely tied to Muslim Brotherhood organizations in the U.K.^{127 128}

¹²³ Human Appeal International, <http://www.humanappeal.org.uk/about/faq.htm#>

¹²⁴ Human Appeal International – Projects, <http://www.humanappeal.org.uk/Projects.html>

¹²⁵ Human Appeal International – Palestine, <http://www.humanappeal.org.uk/Palestine.html>

¹²⁶ <http://www.humanappeal.org.uk/pdf/AR05.pdf>

¹²⁷ Introduction to FOSIS,

Terrorism

There are a number of indications that HAI is involved with funding Hamas.

- It has been widely reported that a 1996 CIA memo asserted that a foreign source reported that Human Appeal "probably acts as a fundraiser for Hamas."^{129 130}
- A 2001 FBI memo reported that an FBI investigation revealed a close relationship among the Holy Land Relief Foundation (HLFRD), HAMAS, and HAI and that that the HLFRD provided significant funding to HAI which benefits the HAMAS' agenda. The memo also reported that a high-ranking HLFRD member from Jordan was formerly Deputy Regional Manager for HAI in Jordan and attended meetings on how Hamas should be structured.^{131 132}
- In 2004, a report by the Israeli Intelligence and Terrorism Information Center (ITIC) stated that HAI "...supports Hamas institutions in the PA-administered territories."¹³³ The report includes a captured document listing a group of charities, including HAI, that made payments to a Hamas charity operating in the West Bank.

It should also be noted that as already discussed, "orphan support" is often associated with Hamas.¹³⁴

In addition, there are reports connecting HAI to terrorism in other areas:

- Boudella Hadz is an Algerian who was transferred in 2002 to Guantanamo Bay, Cuba, on suspicion of plotting an attack on the U.S. Embassy in Sarajevo.¹³⁵ A local media report states that, according to his

http://web.archive.org/web/20041209074217/www.fosis.org.uk/about/intro_to_fosis.htm

¹²⁸ Fosis Conference 05,

<http://web.archive.org/web/20050825235230/http://www.fosis.org.uk/conference05/index.htm>

¹²⁹ 7.30 Report, <http://www.abc.net.au/7.30/content/2003/s887343.htm>

¹³⁰ <http://intelfiles.egoplex.com/01-96-CIA-on-NGOs.pdf>

¹³¹ On November 24, 2008, after seven days of deliberation and six weeks of testimony, a jury convicted HLF and five of its leaders on charges of providing material support to Hamas. As DOJ stated, "The government presented evidence at trial that, as the U.S. began to scrutinize individuals and entities in the U.S. who were raising funds for terrorist groups in the mid-1990s, the HLF intentionally hid its financial support for Hamas behind the guise of charitable donations. HLF and these five defendants provided approximately \$12.4 million in support to Hamas and its goal of creating an Islamic Palestinian state by eliminating the State of Israel through violent jihad."

¹³² Action Memorandum from Dale L. Watson, Assistant Director, Counterterrorism Division, Federal Bureau of Investigation to R. Richard Newcomb, Director, Office of Foreign Asset Control, U.S. Department of Treasury, November 5, 2001,

<http://nefafoundation.org/miscellaneous/HLF/WatsonMemo.pdf>

¹³³ INTERPAL, http://www.intelligence.org.il/eng/sib/12_04/interpal.htm

¹³⁴ The Israelis have noted that "orphan sponsorship" has been used as a means to support the families of suicide bombers. See: http://www.intelligence.org.il/eng/sib/2_05/funds.htm

¹³⁵ In November 2008, five of the six Algerians transferred to Guantanamo were released. It is not known if Hadz was one of those released. See: Howard Lesser, "Court Orders Five Algerians Released from Guantanamo," *Voice of America*, November 21, 2008,

wife, Mr. Hadz was working for HAI at the time of his arrest.¹³⁶ Mr. Hadz previously worked for the Federation of Islamic Organizations in Europe.¹³⁷

- A U.S. government agent reported that Lazar Mokdad, the President of HAI Switzerland, was the subject of an Interpol arrest warrant based on violations of Tunisian laws. The charges included attempt to blow up a vehicle, Molotov cocktail attacks, murder, and an attempt to blow up an airplane, as well as being a member of an extremist organization.¹³⁸
- A NATO report says that HAI employs former mujahideen in Bosnia so that they can legally remain in the country and sought to obtain forged identity documents to support its activities.¹³⁹

Investigations

On May 7, 2002, Bosnian authorities announced that the financial police were to investigate HAI on suspicion that local NGOs transferred money from their accounts to the accounts of HAI and six other organizations, and an unidentified company in Zenica.¹⁴⁰

In 2003, the U.S. Senate Finance Committee identified HAI as one of a group of Islamic charities being investigated by the Committee in connection with financing of terrorist activities.¹⁴¹

In 2005, Israeli prosecutors alleged that funds from HAI, along with INTERPAL, were diverted to fund terror and support the families of suicide bombers in connection with Hamas.¹⁴²

In 2008, HAI was one of the five U.K. UG charities banned by Israel in connection with their ties to Hamas.¹⁴³

<http://www.voanews.com/english/archive/2008-11/2008-11-21-voa10.cfm?CFID=92416301&CFTOKEN=74368802>.

¹³⁶ Dani, Allah at Midnight and Beating at Dawn, January 25, 2002,

<http://www.ex-yupress.com/dani/dani75.html#dizdarevic>

¹³⁷ "Guantanamo Detainee was Charity Worker," *Chicago Tribune*, June 5, 2002.

¹³⁸ A Tunisian website states that Mr. Mokdad is a member of council of the Tunisian movement Ennahdha, associated with Rachid Ghannouchi.

¹³⁹ <http://www.america.gov/st/washfile-english/2004/January/20040114155543zemogb0.8868524.html>

¹⁴⁰ Balkans Islamic NGO Study, August 28, 2002.

¹⁴¹ "Senators Request Tax Information on Muslim Charities for Probe," January 14, 2004,

<http://www.america.gov/st/washfile-english/2004/January/20040114155543zemogb0.8868524.html>

¹⁴² "Hamas Cash Man in Jenin Nabbed," *The Jerusalem Post*, November 28, 2005.

¹⁴³ "Defense Minister Signs Order Banning Hamas-Affiliated Charitable Organizations," Israeli Ministry of Foreign Affairs, July 7, 2008,

http://www.nefafoundation.org/miscellaneous/FeaturedDocs/MFA_UnionOfGood.pdf and Richard Kerbaj, "British Aid Workers Risk Arrest in Gaza," *Times Online*, September 5, 2008, <http://www.timesonline.co.uk/tol/news/uk/article4678132.ece>

Muslim Aid

Muslim Aid has been a member of the UG since the inception of that organization and was recently listed as a member organization.^{144 145} The Muslim Aid 2001 Annual report acknowledged its participation in the 101 Days Campaign:

“The desperate humanitarian situation in Palestine brought together major Muslim charities in the UK to form the Union for Good UK – 101 Days Campaign in June 2001, with the aim of raising funds to provide employment, medical care, education, agricultural inputs and income generation projects for the Palestinian people”¹⁴⁶

The report also cites a letter written by the UG General Manager thanking Muslim Aid for their contribution:

“It is a cause of our great happiness and satisfaction to send you our profound respect, deep appreciation and thanks from the Holy Land. On behalf of ourselves and all the poor and needy who benefited from our projects we want to express our deep thanks, appreciation and gratitude to you.”¹⁴⁷

In 2003, Muslim Aid said it made a \$100,000 contribution to the 101 Days Campaign that assisted the “development of many community-based projects.”¹⁴⁸ Also in 2003, the Muslim Aid website reported that it “works in close collaboration” with INTERPAL.¹⁴⁹

After 2003, Muslim Aid no longer appeared to discuss its participation in the UG or its cooperation with INTERPAL.

Background

Muslim Aid was founded in 1985. A Muslim Aid web page explains the founding of the organization as follows:

“In November (1985), Muslim Aid is founded in London by 23 leading British Muslim organisations, in response to continuing conflicts and disasters around the world. The aim is to alleviate the suffering of the victims of poverty, war and natural disasters. In its first year, emergency relief

¹⁴⁴ Campaign Background,
<http://web.archive.org/web/20011122204626/http://www.interpal.org/web/european.htm>

¹⁴⁵ e2telaf-alkhir english–
<http://web.archive.org/web/20071224233721/http://www.insanonline.net/english/aboutus.shtml> (link marked “Instruction of Union of Good”) (No longer available) (accessed 6/21/2007)

¹⁴⁶ <http://web.archive.org/web/20050816140705/http://www.muslimaid.org/docs/AR01.pdf>

¹⁴⁷ The General Manger was identified in the report as Fawaz Hammad, known to be a Holy Land Foundation representative. See <http://www.nefafoundation.org/hlfdocs2.html>

¹⁴⁸ *In Focus* (Muslim Aid’s Newsletter), Summer 2003.

¹⁴⁹ Muslim Aid: Working For People,
<http://www.muslimaid.org/subpages.php?section=news&sub=archive&down=yes&id=22&type=press> (No longer available)

is distributed to thousands of people affected by devastating famine in Ethiopia, continuing wars in Palestine and Afghanistan and widespread flooding in Bangladesh."¹⁵⁰

Yusuf Islam, the singer formerly known as Cat Stevens and a UG Trustee, has been described as the founder and as the "founding chairman" of Muslim Aid, but was reported to have resigned from the organization in 1996.^{151 152 153} The Muslim Aid website identifies offices in 10 countries including Iraq, Bosnia, Sudan, Pakistan, and Indonesia, as well as the U.K. According to the U.K. Charity Commission, Muslim Aid was registered in the U.K. in October 1986.¹⁵⁴ Business databases list a branch office in Australia, which also maintains its own website.^{155 156}

The Muslim Aid office is located in the London Islamic Center, a facility that houses the Islamic Forum of Europe and its East London Mosque, both associated primarily with Southeast Asian Muslims.^{157 158 159 160} Until May 2008, the main Muslim Aid internet domain was administered by Webstar, an Internet company founded and chaired by Iqbal Asaria, a prominent U.K. Muslim, Chairman of the Business and Economics Committee of the Muslim Council of Britain, and regular lecturer at the Islamic Foundation in Leicester.^{161 162 163 164 165} Webstar and/or Mr. Asaria have also been associated with the website of the Institute of Islamic Political Thought, headed by

¹⁵⁰ History,

<http://web.archive.org/web/20080213010556/http://ramadan.muslimaid.org/page133.asp>

¹⁵¹ "When Is A Call For Alms A Call To Arms?" *The Times Higher Education Supplement*, September 5, 2003

¹⁵² Muslim Aid: Upholding Islam's Finest Traditions,

<http://www.arabnews.com/?page=9§ion=0&article=110187&d=3&m=6&y=2008>

¹⁵³ BMMS, January 1996

<http://artsweb.bham.ac.uk/bmms/1996/01January96.html>

¹⁵⁴ Charity framework,

<http://www.charity-commission.gov.uk/SHOWCHARITY/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=295224&SubsidiaryNumber=0>

¹⁵⁵ D&B Worldbase, MUSLIM AID AUSTRALIA INCORPORATED, December 23, 2001

¹⁵⁶ Muslim Aid Australia Inc. - Humanitarian Aid - Relief Aid - Orphans Aid - World Hunger -

Orphan sponsorship, <http://www.muslimaid.org.au/>

¹⁵⁷ ICC Directory of UK Companies, MUSLIM AID INTERNATIONAL 4TH FLOOR LMC BUSINESS WING 38-4 LONDON, March 20, 2008

¹⁵⁸ http://www.presidencymaldives.gov.mv/pages/eng_news.php?news:3201:1

¹⁵⁹ "Sudais Leads Prayers for Inter-Faith Peace and Harmony,"

<http://www.arabnews.com/?page=1§ion=0&article=46670&d=12&m=6&y=2004>

¹⁶⁰ Sara Silvestri, "Interacting with Muslim Communities in the EU: Problems and Progress on the Way Towards a Multicultural European Society," Centre of International Studies, University of Cambridge, 2003.

¹⁶¹ Muslimaid.org on May 26, 2008,

<http://domain-history.domaintools.com/?page=details&domain=muslimaid.org&date=2008-05-26>

¹⁶² Hosting History for Muslimaid.org,

<http://www.domaintools.com/hosting-history/?q=muslimaid.org>

¹⁶³ ICC Directors, February 7, 2007, Mr. Mohamed Iqbal Asaria.

¹⁶⁴ "British Muslim in Queen's Honours List," *The Milli Gazette*, Vol.6, No.02, MG 120 (January 16-31, 2005),

<http://www.milligazette.com/Archives/2005/16-31Jan05-Print-Edition/163101200557.htm>

¹⁶⁵ The City Circle, http://www.thecitycircle.com/events_full_text2.php?id=329

Hamas adviser and U.K Muslim Brotherhood figure Azzam Tamimi, as well as the Internet domains Jihad.org and Ummah.org.^{166 167}

Leadership

There are fifteen individuals registered as Trustees of Muslim Aid, probably reflecting the large number of organizations involved in the founding of the organization.^{168 169} The relationship between Muslim Aid and the Muslim Brotherhood in the U.K. can be seen in the background of this leadership, most of whom are associated with organizations linked to the global Brotherhood, including the Muslim Council of Britain, the Federation of Islamic Organizations in Europe, and the Islamic Foundation associated with the Jamaat-e-Islami party of Pakistan.¹⁷⁰

Muslim Aid Trustees of interest include:

- **Iqbal Sacranie (Chairman):** Former secretary-general of the Muslim Council of Britain
- **Manazir Ahsan (Vice Chair):** Director General of the Islamic Foundation¹⁷¹
- **Mr Syed Mohammad Tanzeem Wasti (Secretary):** Muslim Council of Britain¹⁷²
- **Khadem AlRawi:** Brother of Ahmed Al-Rawi former head of the Federation of Islamic Organizations in Europe and a teacher at the Institut Européen des Sciences Humaines (IESH)
- **Suhaib Hasan:** Likely the board member of the European Council for Fatwa and Research¹⁷³
- **Ahmed Von Denffer:** Prominent member of the Islamic Center in Munich
- **Muhammed Abdul Bari:** Secretary General of the Muslim Council of Britain¹⁷⁴
- **Mehboob Kantharia:** Founding member of the Muslim Council of Britain¹⁷⁵

¹⁶⁶ li-pt.com on 2005-07-26,

<http://domain-history.domaintools.com/?page=details&domain=ii-pt.com&date=2005-07-26>

¹⁶⁷ Orly Halpern, " Hamas Working on 'New Charter,'" *Jerusalem Post*, February 16, 2006, <http://www.jpost.com/servlet/Satellite?pagename=JPost%2FJPArticle%2FShowFull&cid=1139395429041>

¹⁶⁸ Contact and Trustees, <http://www.charity-commission.gov.uk/SHOWCHARITY/RegisterOfCharities/ContactAndTrustees.aspx?RegisteredCharityNumber=295224&SubsidiaryNumber=0>

¹⁶⁹ <http://www.muslimaid.org/index.php/about-us/governance>

¹⁷⁰ There are also many East Asian names likely reflecting alliance between the global Muslim Brotherhood and Jamaat-E-Islami, the Pakistani political part.

¹⁷¹ <http://www.islamic-foundation.org.uk/interFaith2.html>

¹⁷² "The Muslim News - Muslim News Awards for Excellence,"

<http://www.muslimnews.co.uk/awards/news.php?article=1880>

¹⁷³ WAMY: World Assembly of Muslim Youth: Muslim, Islam, Dawah, Mohammad, Qur'an, Allah: <http://web.archive.org/web/19981206012022/www.wamy.co.uk/fatwaaboutscolars.html>

¹⁷⁴ MCB, http://www.mcb.org.uk/article_detail.php?article=announcement-756

¹⁷⁵ <http://news.bbc.co.uk/1/low/programmes/panorama/4171950.stm>

- **Chowdhury Mueen-Uddin (Treasurer):** Accused of being involved in Jamaat-e-Islami-related assassinations in Bangladesh during the 1971 war.^{176 177 178}
- **Farooq Murad:** Former Muslim Aid chairman, founding member of the Muslim Council of Britain and former member of the Central Working Committee, Islamic Foundation Trustee.^{179 180}
- **Khalid Alvi:** Possibly Director-General of the Dawah Academy of the International Islamic University in Islamabad.¹⁸¹

In addition, Muslim Aid CEO Saif Ahmad is a past member of the executive board of the Federation of Student Islamic Societies of the U.K. and Ireland (FOSIS).^{182 183}

Funding and Activities

Muslim Aid income rose from £4,499,70 in 2003 to £20,886,705 in 2007 and expenditures increased from £3,505,077 in 2003 to £20,066,171 in 2007.¹⁸⁴ Muslim Aid income more than doubled from 2006 to 2007. Almost all income was listed as donations and grants.¹⁸⁵ The last known bank account for Muslim Aid was at Lloyds Bank PLC.^{186 187}

The website describes the organization's activities as follows:

“Whilst responding to emergencies is one of our major priorities, we are also working on strategic programmes for poverty eradication that focus on education, skills training, provision of clean water, healthcare and income generation projects. Working in 50 countries across Africa, Asia, Europe and the Caribbean, Muslim Aid is striving to

¹⁷⁶ This allegation was apparently the subject of libel action and the resolution is unknown.

¹⁷⁷ Chris Blackburn, “The Dark Side of the Muslim Council of Britain,” FrontPageMagazine.com, February 3, 2005, <http://www.frontpagemag.com/Articles/ReadArticle.asp?ID=16852>.

¹⁷⁸ BMMS, August 95, <http://artsweb.bham.ac.uk/bmms/1995/08August95.html>

¹⁷⁹ Participants' Bios - UMC.org,

http://www.umd.org/site/c.lwL4KnN1LtH/b.2817801/k.AB15/Participants_Bios.htm

¹⁸⁰ Contact and Trustees

<http://www.charitycommission.gov.uk/ShowCharity/RegisterOfCharities/ContactAndTrustees.aspx?RegisteredCharityNumber=263371&SubsidiaryNumber=0&TID=2977071>

¹⁸¹ Madaaris Teachers Training Workshop,

<http://www.ips.org.pk/seminars/ListOfPrograms/training.htm> (no longer available)

¹⁸² <http://www.muslimaid.org/index.php/about-us/governance>

¹⁸³ <http://ramadan.muslimaid.org/event.asp?EventID=22>

¹⁸⁴ <http://www.charity->

[commission.gov.uk/ShowCharity/RegisterOfCharities/FinancialHistory.aspx?RegisteredCharityNumber=295224&SubsidiaryNumber=0](http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/FinancialHistory.aspx?RegisteredCharityNumber=295224&SubsidiaryNumber=0)

¹⁸⁵ <http://www.charity->

[commission.gov.uk/registeredcharities/ScannedAccounts/Ends24/0000295224_ac_20071231_e_c.pdf](http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends24/0000295224_ac_20071231_e_c.pdf)

¹⁸⁶ Lloyds Bank Plc (30-94-21) A/C 00025164,

¹⁸⁷ <http://www.muslimaid.org/STORDER.PDF>

help the poor overcome the suffering they endure due to natural disasters and lack of life's basic necessities.”¹⁸⁸

The 2007 Muslim Aid annual report breaks down program expenditures into the following categories:¹⁸⁹

Program Area	Expenditure
Emergency Relief	£3,085,267
Education	£1,995,709
Healthcare	£8,181,933
Water & Sanitation	£ 409,197
Shelter & Construction	£2,309,285
Economic Empowerment	£ 892,341
Rainbow Family	£ 609,767
Capacity Building	£ 54,911
Qurbani/Ramadan	£2,020,059

Muslim Aid has been active in Palestine since the beginning of the UG. The following are Muslim Aid expenditures in Palestine for the years 2000-2005:¹⁹⁰

2000	£106,700
2001	£177,824
2002	£347,299
2003	£178,067
2004	£589,824
2005	£222,834

The exact nature of the projects funded is difficult to ascertain as they are often characterized very generally such as “food and clothing” or “medicines and equipment” and do not specify the recipient organization. However, in November 2008, Muslim Aid Australia acknowledged that the organization used INTERPAL to deliver medical aid to the Palestinian territories earlier that year, a decision that was attributed to Israeli closures of the Gaza border.¹⁹¹ More specific information from Muslim Aid includes the following:

- In 2001, Muslim Aid said it contributed £122,854 to projects such as: hydro-therapy equipment for El Wafa Hospital, Gaza; an Internal Medicine wing for Al Razi Hospital in Jenin, West Bank; road construction in the Gaza Strip; an Islamic library for Al Birah Grand Mosque; wages for teachers of the Holy Qur’an; and a charitable kitchen in Hebron.”¹⁹²

¹⁸⁸ Our Work, <http://ramadan.muslimaid.org/page130.asp>

¹⁸⁹ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends24/0000295224_ac_20071231_e_c.pdf

¹⁹⁰ INTERPAL Annual Reviews 2000-2005 at <http://www.muslimaid.org>

¹⁹¹ Richard Kerbaj, “Charity Used ‘Terror’ Group to Distribute Aid in Gaza,” *The Australian*, July 2, 2008.

¹⁹² Muslim Aid Annual Reviews, 2000-2005.

- The Muslim Aid website reported that in 2003, 15,000 persons were served for EID Qurbani.¹⁹³
- The 2005 annual report identifies a £325,000 grant for the Islamic University of Gaza.¹⁹⁴
- Current web pages also make reference to projects that are not identified by date. There is a web page referring to “an initial allocation of £100,000 toward the provision of medicine, food, and the other necessities of life to the long suffering poor of Palestine.”¹⁹⁵

The greatest amount of detail was provided in 2005 web pages that identified the following projects in Palestine “over the last eighteen months”:¹⁹⁶

- El Wafa Medical Rehabilitation Hospital, Gaza: Purchase of medicines worth £20,000
- Qurbani 1421: Food for Eid-ul-Adha worth £6,000
- Taffouh Centre for Culture and Arts Activities, Hebron: Funds for library furniture & reference books worth £5,000
- Infrastructure & employment projects as part of the 101 Days Campaign amounting to £71,500
- El Wafa Medical Rehabilitation Hospital Gaza: funds for physiotherapy unit worth £34,500
- Muslim Youth Society Hebron Hebron: £16,854 for a Charitable Community Kitchen
- Ramadhan 1422: £13,000 to feed the fasting
- Qurbani 1422: £7,500 for Eid-Adha celebrations
- Al Salah Islamic Association Gaza: Eid Gifts for Children worth £3,000
- Islamic Charitable Society Hebron: Eid Gifts for Children worth £3,000
- El Wafa Medical Rehabilitation Hospital Gaza: emergency medical supplies totaling £44,411

¹⁹³ Muslim Aid, Working For People,
<http://www.muslimaid.org/subpages.php?section=news&sub=archive&down=yes&id=22&type=press>

¹⁹⁴ <http://www.charity-commission.gov.uk/registeredcharities/AccountListing.asp?charitynumber=295224>

¹⁹⁵ Palestine Appeal, <http://ramadan.muslimaid.org/page142.asp>

¹⁹⁶ Muslim Aid: Working For People,
<http://www.muslimaid.org/subpages.php?section=ourwork&sub=bycountry&down=yes®ion=middleeast&country=Palestine> (No longer available)

- Patients Friends' Society (Al Ahli Hospital) Hebron: £57,500 worth of emergency medical equipment
- Individual orphan sponsorship: £1,600
- Ramallah, Jenin & Gaza emergency food relief & medical kits worth £20,010
- Over £8,500 was donated to the Ramallah Zakat & Sadaqat Committee
- Al Razi Hospital: Through a donation of £17,862 the hospital has now improved facilities to deal with abdominal and chest injuries
- The purchase of an anesthesia machine, operating equipment, and emergency medical supplies for Al Ahli Hospital in Hebron significantly impacted the work of the medical team. Muslim Aid also donated an ambulance in 2000.

Terrorism

A number of the organizations to which Muslim Aid made allocations have been identified by Israel and/or the U.S. as Hamas institutions:

- Al-Razi Hospital¹⁹⁷
- Muslim Youth Society Hebron¹⁹⁸
- Al-Salah¹⁹⁹
- The Islamic Charitable Society Hebron
- The Islamic University of Gaza²⁰⁰

Also, an Israeli government document identifies Muslim Aid as an institution that funds Hamas. Based on a captured document, an ITIC report provides a more detailed example of how Muslim Aid contributes to Hamas:

“The document deals with INTERPAL as providing the Ramallah-Al-Bireh Charity Committee with funds to hire teachers (both male and female) for the center for Qur’an

¹⁹⁷ U.S. v. Holy Land Foundation (N.D. TX.), No. 3:04-CR-240-G, List of Unindicted Co-conspirators and/or Joint Venturers, Filed May 29, 2007,

http://www.nefafoundation.org/miscellaneous/HLF/US_v_HLF_Unindicted_Coconspirators.pdf

¹⁹⁸ Certification of Designations of Organizations as Unlawful Associations Pursuant to Israel's (Emergency) Regulations (State of Emergency) (1945) and as Terrorist Organizations Pursuant to Israel's Prevention of Terrorism Ordinance (5708-1948), Israeli Ministry of Justice,

http://www.nefafoundation.org/miscellaneous/HLF/HLFExhibit_IsraeliGovtDesignations.pdf

¹⁹⁹ “Treasury Designates Al-Salah Society Key Support Node for Hamas,” U.S. Department of the Treasury, August 7, 2007, <http://www.treasury.gov/press/releases/hp531.htm>.

²⁰⁰ Matthew Levitt, *Hamas: Politics, Charity, and Terrorism in the Service of Jihad*, p.25 and http://nefafoundation.org/miscellaneous/HLF/stdept_islunivgaza.pdf.

memorization and for the establishment of a library at the Grand Mosque in Al-Bireh. The mosque, also known as the 'Abd al-Nasser mosque, is a center for Hamas activity, despite the fact that like others, it is formally under the jurisdiction of the PA.²⁰¹ According to the document, those responsible for running the 'charitable society' are requested to provide detailed, documented reports about their activities (an indication of the problems arising between INTERPAL and the 'charity committees' as to inspection of how the money is spent). The donations are collected under the aegis of the Union of Good – UK (of which INTERPAL is an important component) and a British Muslim organization called Muslim Aid, which in the past was headed by Yussuf Islam, formerly singer Cat Stevens, who converted to Islam.²⁰²

In addition to Hamas, there are several inconclusive reports about Muslim Aid in Bosnia, including:

- In September 1992, an individual from the U.K. identified as Gulam Jilani Soobiah was killed in Bosnia while allegedly accompanying "a convoy of Moslem mujahideen carrying arms and medical supplies to Sarajevo." The media report describing the incident stated, "Papers in the Land Rover linked it to the Leicester-based charity Moslem Aid, but a spokesman said Mr. Soobiah was not working for them."^{203 204}
- In December 2002, Western media reported that the Spanish government accused Muslim Aid of using funds to send mujahadeen fighters to Bosnia.²⁰⁵

Investigations

In July 2008, the Australian Department of Foreign Affairs indicated it might refer Muslim Aid Australia for investigation when it learned of the organization's relationship to INTERPAL, a proscribed organization in Australia.²⁰⁶

In September 2008, Muslim Aid was one of the five U.K. UG charities banned by Israel in connection with their ties to Hamas.²⁰⁷

²⁰¹ "Interpal," Intelligence and Terrorism Information Center at the Center for Special Studies (C.S.S.), December 2004, http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/sib/12_04/interpal_app_a.htm

²⁰² "Interpal," Intelligence and Terrorism Information Center at the Center for Special Studies (C.S.S.), December 2004, http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/sib/12_04/interpal_app_a.htm

²⁰³ It is not confirmed that Moslem Aid and Muslim Aid are the same organization.

²⁰⁴ "Mujahideen Riddle over Briton Killed in Bosnia," *Daily Mail*, September 22, 1992.

²⁰⁵ "Spain Charity Terror Link Alleged," *CNN*, December 8, 2002.

²⁰⁶ Richard Kerbaj, "Charity used 'Terror' Group to Distribute Aid in Gaza," *The Australian*, July 2, 2008, <http://www.theaustralian.news.com.au/story/0,25197,23955630-601,00.html>

²⁰⁷ "Defense Minister Signs Order Banning Hamas-Affiliated Charitable Organizations," Israeli Ministry of Foreign Affairs, July 7, 2008, http://www.nefafoundation.org/miscellaneous/FeaturedDocs/MFA_UnionOfGood.pdf and Richard Kerbaj, "British Aid Workers Risk Arrest in Gaza," *Times Online*, September 5, 2008,

UK – Human Relief Foundation

The Human Relief Foundation (HRF) has been a member of the 101 Days Campaign since the inception of that organization and was recently listed as a member organization of the 101 Days Campaign.^{208 209}

Background

An HRF web page provides the following information about the founding of the organization:

“Human Relief Foundation (HRF) is a UK based charity (registration no: 1043676) established in 1991 with its head office in the city of Bradford and branches in London, Birmingham, Glasgow, The Netherlands, Jordan, Syria, Mozambique and Azerbaijan. Since its conception by a group of committed and dedicated professionals, the HRF was formed to provide emergency relief aid and assistance to the third world countries. Its main focus as a humanitarian organisation was to help in alleviating the suffering of the needy, destitute and innocent people of Iraq who have been affected by the Gulf War of 1991 and the UN sanctions imposed by the UN on Iraq. The relief work has then expanded to other areas including Somalia, Ethiopia, Chechnya, Bosnia, Kosova, Kashmir, India, Afghanistan, Palestine and other areas where it is needed. The HRF also responded to many emergency calls where national disasters strike such as earthquakes, floods, famine, and drought etc.”²¹⁰

Contact and Registration

HRF was first registered with the U.K. Charity Commission in January 1995.²¹¹ In October 2008, HRF registered simultaneously under a second registration number using the same contact information.²¹² Both the HRF registrations and website provide a Bradford post office box address, while U.K telephone records list a street address in Bradford, as well as offices in London, West Yorkshire, and Glasgow.²¹³

<http://www.timesonline.co.uk/tol/news/uk/article4678132.ece>

²⁰⁸ Campaign Background,

<http://web.archive.org/web/20011122204626/http://www.interpal.org/web/european.htm>

²⁰⁹ e2telaf-alkhir english-

<http://web.archive.org/web/20071224233721/http://www.insanonline.net/english/aboutus.shtml> (link marked “Instruction of Union of Good”) (No longer available) (accessed 6/21/2007)

²¹⁰ Database of Archives of Non-Governmental Organisations

http://www.dango.bham.ac.uk/record_details.asp?id=273&recordType=ngo

²¹¹ Charity framework, [http://www.charity-](http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1043676&SubsidiaryNumber=0)

[commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1043676&SubsidiaryNumber=0](http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1043676&SubsidiaryNumber=0)

²¹² Charity framework, [http://www.charity-](http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1126281&SubsidiaryNumber=0)

[commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1126281&SubsidiaryNumber=0](http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1126281&SubsidiaryNumber=0)

²¹³ 192.com - Results List, <http://beta.192.com/search/search.cfm>

www.nefafoundation.org – info@nefafoundation.org

31

U.K phone records also list Human Care International (HCI), another Islamic charity headquartered in Canada, at the same Bradford address and one of whose Trustees, Nabeel Siddiq Younis Al-Ramadhani, was also a founder and former director of HRF.^{214 215 216} The HRF website lists branch offices in Bradford, London, Glasgow, Iraq, Sudan, and Pakistan.²¹⁷ Business databases also list organizations under the same name in Ireland, the Netherlands, and Sweden.^{218 219 220} A U.N. report indicates that as of August 2006, HRF had U.N consultative status.²²¹

Leadership

The most well-known HRF Trustee is Nooh Al-Kaddo, an important leader of the Federation of Islamic Organizations in Europe (FIOE). Other HRF Trustees are:²²²

- Wael Musabbeh
- Haytham Al-Khaffaf
- Fared Bahjat Sabri
- Haitham Al-Rawi

Funding

HRF income rose from £970,808 in 2000 to £1,992,513 in 2007 and expenditures from £763,749 in 2000 to £2,198,410 in 2000.^{223 224} Net assets in 2007 were listed at £2,339,583.²²⁵

From 2003 until 2005, the HRF annual reports provided an itemized list of donors, something highly unusual in the reports of Islamic charities. It should be noted

²¹⁴ Contact and Trustees, <http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/ContactAndTrustees.aspx?RegisteredCharityNumber=1095842&SubsidiaryNumber=0&TID=1538017>

²¹⁵ IslamonLine.net

²¹⁶ "Charity Chief in Iraq Mercy Flight," *This is Bradford*, September 28, 2004.

²¹⁷ Contact Us,

http://www.hrf.co.uk/index.php?option=com_content&task=view&id=5&Itemid=30

²¹⁸ Dun & Bradstreet, Inc Worldbase, HUMAN RELIEF INTERNATIONAL – IRELAND – LIMITED, July 3, 2008.

²¹⁹ Dun & Bradstreet, Inc Worldbase, STICHTING AL-ANSAAR HUMAN RELIEF INTERNATIONAL, April 21, 2004.

²²⁰ Dun & Bradstreet, Inc Worldbase August 8, 2008 HUMAN RELIEF FOUNDATION (HRF).

²²¹ http://www.un.org/esa/coordination/ngo/pdf/INF_List.pdf

²²² Contact and Trustees, <http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/ContactAndTrustees.aspx?RegisteredCharityNumber=1043676&SubsidiaryNumber=0>

²²³ Extract from the Central Register of Charities maintained by the Charity Commission for England and Wales Main Charity 1043676 Human Relief Foundation, <http://www.charity-commission.gov.uk/registeredcharities/showcharity.asp?remchar=&chyno=1043676> (no longer available)

²²⁴ Financial history, <http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/FinancialHistory.aspx?RegisteredCharityNumber=1043676&SubsidiaryNumber=0>

²²⁵ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends76/0001043676_ac_20071231_e_c.pdf

that many of these donors are associated with the global Muslim Brotherhood including.²²⁶

- Al Eslah Society Bahrain - Muslim Brotherhood of Bahrain
- Almaktoom Foundation - Maktoum family foundation (supports the FIOE)²²⁷
- ICCI – Probably the Islamic Cultural Center of Ireland, a FIOE member organization headed by Nooh Al-Kaddo
- International Islamic Relief Organization²²⁸
- LIFE - Probably Life for Relief and Development, a U.S charity²²⁹
- WAMY - World Assembly of Muslim Youth²³⁰
- Yemen Charitable Society - Possibly the Al-Aqsa Islamic Charitable Society
- Social Reform Society - Probably Muslim Brotherhood of Kuwait

Activities

In 2007, reported grants were broken down into the following categories: ²³¹

Education, Training, Regeneration & Healthcare	£ 583,507
Orphans, Qurbani, Sadaqah & Zakah	£ 580,083
Pakistan Housing (Earthquake Relief)	£ 20,000
Rebuilding Iraq	£ 316,207
General	£ 126,367
Total Institutional Grants	£1,626,164

The HRF website identifies a wide variety of humanitarian projects in countries including Iraq, Sudan, Jordan, and Syria, and the HRF website currently lists appeals for Gaza, the Pakistan Earthquake, and Displaced Refugees.^{232 233} However, there is little

²²⁶ Several of these organizations are charities and it is not clear why Middle Eastern charities donated funds to a U.K. charity organization.

²²⁷ See: Steve Merley, "The Federation of Islamic Organizations in Europe," The NEFA Foundation, October 1, 2008,

<http://www.nefafoundation.org/miscellaneous/FeaturedDocs/nefafioreport1008.pdf>

²²⁸ For more on the International Islamic Relief Organization see: "Treasury Designates Director, Branches of Charity Bankrolling Al Qaida Network," U.S. Department of the Treasury, August 3, 2006, <http://www.treas.gov/press/releases/hp45.htm>.

²²⁹ For more on Life for Relief and Development, see the case of Muthanna Al-Hanooti at http://www.nefafoundation.org/documents-legal-A_M.html#hanooti.

²³⁰ The Israeli government banned the World Assembly of Muslim Youth (WAMY) in 2002 for its ties to Hamas, and the U.S. government has identified the Palestinian branch of WAMY as a member of the "Hamas international fundraising network."

²³¹ Human Relief Foundation Report and Accounts 31 December 2007.

²³² Human Relief Foundation – Home, <http://www.hrf.co.uk/>

²³³ Human Relief Foundation – Projects,

http://www.hrf.co.uk/index.php?option=com_virtuemart&page=shop.browse&category_id=4&keyword=&manufacturer_id=0&Itemid=59&orderby=product_name&limit=50&limitstart=0

information available about HRF activities in Palestine, and the HRF website only mentions three projects in Palestine:

- The £25,000 refurbishment of a computer laboratory in the engineering department of the University of Gaza.²³⁴
- £40,000 has been used to purchase 10 mobile medical clinics for use in Gaza and the West Bank.²³⁵
- £7,500 to orphans in Iraq, Palestine, Lebanon, and Sudan.²³⁶

HRF cooperates with other charities known to be part of the Muslim Brotherhood global network, including Life for Relief and Development, Muslim Aid, and Mercy International.^{237 238 239}

Terrorism

The only known report linking HRF to terrorism is a widely publicized 1996 CIA memo that referred to HRF and Human Appeal International as “ Hamas fronts.”²⁴⁰

Investigations

In May 2002, there were media reports that HRF in Bosnia was among a group of seven Islamic charities that were the subjects of a planned investigation which was suspended due to concerns over media leaks.²⁴¹

In 2008, HRF was one of the five U.K. UG charities banned by Israel in connection with their ties to Hamas.²⁴²

²³⁴ Human Relief Foundation – Education,
http://www.hrf.co.uk/index.php?page=shop.product_details&flypage=shop.flypage&product_id=9&category_id=7&manufacturer_id=0&option=com_virtuemart&Itemid=59

²³⁵ Human Relief Foundation - Health projects,
http://www.hrf.co.uk/index.php?page=shop.product_details&flypage=shop.flypage&product_id=3&category_id=7&manufacturer_id=0&option=com_virtuemart&Itemid=59

²³⁶ Human Relief Foundation – Orphan,
http://www.hrf.co.uk/index.php?page=shop.product_details&flypage=shop.flypage&product_id=51&category_id=7&manufacturer_id=0&option=com_virtuemart&Itemid=59

²³⁷ “Iraq, LIFE Partners with Other Organizations to Cope with the IDP Crisis in Iraq,”
<http://www.reliefweb.int/rw/rwb.nsf/db900SID/RMOI-6GT4CE?OpenDocument>

²³⁸ Welcome to MERCY.ORG.MY, <http://www.mercy.org.my/read.php?id=48>

²³⁹ Muslim Aid: Working For People,
<http://www.muslimaid.org/subpages.php?section=news&sub=pressrelease&down=yes&id=47>

²⁴⁰ Matthew Levitt, “Still With Us? Testing Britain’s Counterterror Resolve,” *National Review Online*, September 5, 2003.

²⁴¹ “Leak to BiH Media Foils Terrorist Investigation,” *SETimes.com*,
http://www.setimes.com/cocoon/setimes/xhtml/en_GB/features/setimes/features/2002/05/020508-SVETLA-001

²⁴² “Defense Minister Signs Order Banning Hamas-Affiliated Charitable Organizations,” Israeli Ministry of Foreign Affairs, July 7, 2008,
http://www.nefafoundation.org/miscellaneous/FeaturedDocs/MFA_UnionOfGood.pdf and Richard Kerbaj, “British Aid Workers Risk Arrest in Gaza,” *Times Online*, September 5, 2008,
<http://www.timesonline.co.uk/tol/news/uk/article4678132.ece>

Muslim Hands

Muslim Hands has been a member of the 101 Days Campaign since the inception of that organization and was recently listed as a member organization of the 101 Days Campaign.^{243 244}

Background

The organization's website explains the founding and background of the organization as follows:

"In 1993 the conflict in the Balkans and resulting human misery was brought to the world's attention. Moved to action, a group of Muslims in Nottingham coordinated their efforts and sent the first of many aid shipments to Bosnia. Inspired by the community's response and the need for further work, Muslim Hands was formed. Today Muslim Hands has grown to be one of the UK's foremost charities. Our work encompasses 40 countries, with field offices in over 20, and we spend annually in excess of £7,000,000 on projects ranging from disaster relief and medical aid, to education and tree plantation. Millions of people across the globe have and continue to benefit from the work MH carries out."^{245 246}

The governing document lists the following purposes of the organization:

"(1) the relief of poverty and sickness anywhere in the world, and in particular those affected by natural disasters or by wars and other conflicts by the provision of financial or other assistance including medicines, hospitals, shelter and food (2) to advance education amongst those in need anywhere in the world, with particular regard to orphans (3) the advancement of the islamic faith, and in particular by the distribution of literature."²⁴⁷

Contact and Registration

According to the U.K. Charity Commission, Muslim Hands was founded on the basis of a trust deed dated November 1993 and used the working name "United for the

²⁴³ Campaign Background,

<http://web.archive.org/web/20011122204626/http://www.interpal.org/web/european.htm>

²⁴⁴ e2telaf-alkhir english-

<http://web.archive.org/web/20071224233721/http://www.insanonline.net/english/aboutus.shtml> (link marked "Instruction of Union of Good") (No longer available) (Accessed June 21, 2007)

²⁴⁵ Muslim Hands - Our History,

<http://www.muslimhands.org/Site/Pages/AboutMH/OurHistory>

²⁴⁶ Muslim Hands - Our History,

<http://www.muslimhands.org/Site/Pages/AboutMH/OurHistory>

²⁴⁷ <http://www.charity->

[commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1105056&SubsidiaryNumber=0](http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1105056&SubsidiaryNumber=0)

Needy.”²⁴⁸ At the end of 2004, a new company using only the name Muslim Hands was created and registered with the Charity Commission.²⁴⁹ In March 2004, a private U.K. company also known as Muslim Hands was created to hold the assets of Muslim Hands.^{250 251} The Muslim Hands website provides a street address in a residential/commercial area of northwest Nottingham that matches that found in the U.K. Commission registration.²⁵² Muslim Hands is listed as an affiliate of the Muslim Council of Britain, the U.K. umbrella group dominated by Muslim Brotherhood organizations.²⁵³

Leadership

The Trustees of Muslim Hands appear to be of Pakistani origin, and most list their occupation as Imam and/or teacher:²⁵⁴

- **Syed Lakhte Hassanain**, Chairman since at least 1998, teacher.^{255 256}
- **Musharaf Hussain**, Pakistani immigrant educated in Britain with degrees in science followed by religious education in Pakistan and at Al-Azhar University, Imam and teacher.^{257 258}
- **Sahibzada Ghulam Jeelani**, Imam, Wycombe Islamic Mission.²⁵⁹
- **Mohammed Amin-ul Hasanat Shah**, Darul Uloom, teacher.²⁶⁰
- **Maqsood Ali Shah**, Manager, Radio Dawn, Nottingham.²⁶¹

²⁴⁸ <http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/RemovedCharityMain.aspx?RegisteredCharityNumber=1029742&SubsidiaryNumber=0>

²⁴⁹ <http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1105056&SubsidiaryNumber=0>

²⁵⁰ <http://wck2.companieshouse.gov.uk/1a4154ed07fdbaed8d01afd9870e1a62/compdetails>

²⁵¹ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends56/0001105056_ac_20071231_e_c.pdf

²⁵² Muslim Hands - Contact Us,

<http://www.muslimhands.org/Site/Pages/AboutMH/ContactUs>

²⁵³ <http://www.angelfire.com/blog2/mcbwatch2/mcbcharities.pdf>

²⁵⁴ Contact and Trustees,

<http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/ContactAndTrustees.aspx?RegisteredCharityNumber=1105056&SubsidiaryNumber=0>

²⁵⁵ BMMS, September 1998, <http://artsweb.bham.ac.uk/bmms/1998/09September98.html>

²⁵⁶ Muslim Hands ICC Financial Analysis Reports, November 5, 2008.

²⁵⁷ Muslim Educational Centre of Oxford, <http://www.meco.org.uk/panel2.htm>

²⁵⁸ ICC Directors, Musharraf Hussain, November 14, 2008.

²⁵⁹

<http://www.jameselles.com/Portals/5/Web%20site%20library/Press%20room/2006/KASHMIR%20EF.DOC>

²⁶⁰ ICC Directors, Mohammed Amin-UI Hasanat Shah, November 14, 2008.

²⁶¹ CR015 - UK Radio Licensees – Community,

<http://www.ofcom.org.uk/static/radiolicensing/Community/CR015.htm>

- **Saffi Ullah**, Imam, coordinator of Radio Faza.^{262 263}

Funding

Muslim Hands appears to rely almost entirely on donations.²⁶⁴ Income rose from £2,346,184 in 2000 to £7,463,192 in 2007 and expenditures from £1,913,235 to £6,569,570 in 2007.^{265 266} The 2007 Muslim Hands annual report says the principal source of funding for the Charity is from individual donors from within the U.K. who respond to appeals via mail, email, website, or other forms of advertising through the radio or television. The annual report also identified a new fundraising organization in Paris related to Muslim Hands – France, described as an independent charity fundraising from the large North African community.²⁶⁷ Plans to open new fund-raising offices in the USA and the UAE were also reported. Muslim Hands reports no substantial assets and identifies the bank account for donations as NatWest.²⁶⁸

Activities

The Muslim Hands annual feedback reports a wide variety of humanitarian activity around the world, much of which is beyond the scope of this report.²⁶⁹ The grants made by Muslim Hands were broken down in the 2007 annual report into the following general categories:

General	£1,290,417
Orphans	£1,054,691
Education	£ 615,946
Health	£ 165,658
Emergency Aid	£ 794,651
Shelter	£ 80,151
Safe Water	£ 151,011
Food	£ 448,962
Masjid	£ 122,567

²⁶² Musharaf Hussain is the Director of Radio Faza that appears to be associated with the Karimia Institute.

²⁶³

http://www.wwwww.radioauthority.org.uk/radio/ifi/rbl/commun_radio/tlproc/archives/applications/England/EastMidlands/fazafm.pdf

²⁶⁴ <http://www.charity-commission.gov.uk/registeredcharities/AccountListing.asp?charitynumber=1029742>

²⁶⁵ Extract from the Central Register of Charities maintained by the Charity Commission for England and Wales, August 2007 (no longer available)

²⁶⁶ <http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/FinancialHistory.aspx?RegisteredCharityNumber=1105056&SubsidiaryNumber=0>

²⁶⁷ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends56/0001105056_ac_20071231_e_c.pdf

²⁶⁸ Muslim Hands – Donate,

<http://www.muslimhands.org/Site/Pages/Donate/OtherWaysToDonate>

²⁶⁹ Muslim Hands also appears to be engaged in dawa activities. In Gambia, for example, various media reports indicate that Muslim Hands has built mosques, distributed Qurans, and provided an Islamic library. See: "New Mosque for Darul Salaam Sangajor," *Africa News*, April 20, 2007, <http://www.muslimhands.org/Site/media/Resources/FeedbackReports/2006/complete.pdf> and "Gambia; Muslim Hands Brings Three 40 Foot Containers of Food Aid," *Africa News*, May 31, 2004

Grants Payable £4,724,014

Out of a total of £4,724,014 spent in its areas of operation, Muslim Hands reported the following expenditures in Palestine during 2007:²⁷⁰

- Islamic Charitable Organization PA: £172,197
- Zakat Committee- Jerusalem: £149,629
- Muslim Hands-Gaza: £112,105

The Muslim Hands website and annual feedback reports describe in very general terms project sponsored in Palestine broken down into the following categories:^{271 272}

- Food Distribution
- Medical Care
- Orphans Care
- Safe Water
- Tree Plantation
- Vocational Training

The 2006 feedback report identifies more specific projects:²⁷³

- Sponsorship of 900 orphans,
- Food Parcels: Gaza,
- Noor Al-Huda School: Jerusalem MH furnished the new school & installed a science laboratory & computer equipment for the children and staff,
- MH sponsors three Tahfiz ul Quran schools in Hebron,
- MH supported Al-Wafa Hospital, Gaza with a variety of medicine and medical equipment.²⁷⁴

²⁷⁰ http://www.charity-commission.gov.uk/registeredcharities/ScannedAccounts/Ends56/0001105056_ac_20071231_e_c.pdf

²⁷¹ The website describes Palestine as “a territory in the Mediterranean that has since 1945 been divided into two areas: the West Bank and Gaza Strip. Land not within these areas has been annexed to form Israel.”

²⁷² Muslim Hands - Where We Work,

<http://www.muslimhands.org/Site/Pages/WhereWeWork/MiddleEast/Palestine>

²⁷³

http://www.muslimhands.org/media/pages/resources/feedback_reports/archive/2006/complete.pdf

Like other UG organizations, Muslim Hands appears to work with local Palestinian organizations that are discussed below in connection with terrorism.

In addition, Muslim Hands reported funding the International Islamic University-Islamabad whose Trustees include individuals associated with the global Muslim Brotherhood.²⁷⁵

Terrorism

Muslim Hands' annual reports from 2003-2007 identify the following organizations to which Muslim Hands has made donations, and which, as already discussed, are said by Israel and/or the U.S. to be associated with Hamas

- Al Lod Charitable Society - Palestine²⁷⁶
- Zakat Committee Jerusalem
- Islamic Charitable Organization- Palestine
- Al Zakat Committee – Palestine
- Islamic University Gaza
- Zakat Committee Hebron

It should be noted that in 2002, Muslim Hands Trustee Syed Lakhte Hassanain told the Peshawar Press Club that:

“...in order to occupy the rich resources of the Central Asian State, the USA destroyed the people of Afghanistan and the peaceful government of Taliban.”²⁷⁷

Investigations

In 2008, Muslim Hands was one of the five U.K. UG charities banned by Israel in connection with their ties to Hamas.²⁷⁸

²⁷⁴ [http://ocha-gwapps1.unog.ch/rw/RWFiles2007.nsf/FilesByRWDocUnidFilename/SJHG-74Y2UV-full_report.pdf/\\$File/full_report.pdf](http://ocha-gwapps1.unog.ch/rw/RWFiles2007.nsf/FilesByRWDocUnidFilename/SJHG-74Y2UV-full_report.pdf/$File/full_report.pdf)

²⁷⁵ Mufti Mustafa Ceric, <http://www.radicalmiddleway.co.uk/scholars.php?id=1&art=11>

²⁷⁶ “Palestinian Terrorist Organizations Use The Arab Bank to Channel Money into Terrorism,” Intelligence and Terrorism Information Center at the Center for Special Studies (C.S.S), July 2004, http://www.terrorism-info.org.il/malam_multimedia/html/final/eng/finance/bank_ap6.htm

²⁷⁷ “Muslim Hands International Serving the Ailing Humanity,” *The Pakistan Newswire*, August 26, 2002.

²⁷⁸ “Defense Minister Signs Order Banning Hamas-Affiliated Charitable Organizations,” Israeli Ministry of Foreign Affairs, July 7, 2008, http://www.nefafoundation.org/miscellaneous/FeaturedDocs/MFA_UnionOfGood.pdf and Richard Kerbaj, “British Aid Workers Risk Arrest in Gaza,” *Times Online*, September 5, 2008, <http://www.timesonline.co.uk/tol/news/uk/article4678132.ece>

Education Aid for Palestine

Education for Palestine (EAP) was not one of the original members of the 101 Days Campaign but was recently listed as a member.^{279 280}

Background

According to the organization's website, "EAP is a registered UK Charity established in 1993 in order to help Palestinians through education and training."²⁸¹

The website also describes the EAP objectives:

- To provide scholarships for poor Palestinian students at all educational levels.
- To set up and develop educational exchange programmes between UK and Palestinian educational institutions, researchers and students.
- To raise and collect financial donations for the benefit of Palestinian educational institutions and students.
- To set up and develop community training and educational centres in Palestine and other refugee camps, to help with English Language, Women's Studies, Special Educational Needs, Physical Impairment and Computer Studies.²⁸²

Contact and Registration

According to the U.K Charity Commission, EAP was founded in December 1993 and uses EAP as a working name.²⁸³ The EAP is registered at an address in Manchester that matches the address listed on EAP promotional materials.²⁸⁴ This address is also the same as that of Human Appeal International, an organization discussed earlier in this report.

Leadership

According to the U.K. Charity Commission, the Trustees of EAP are:²⁸⁵

- **Mueen Shubib:** Probably the CEO of Human Appeal UK.²⁸⁶
- **Munir Ashi Ashi:** Chairman, Dar ul-Isra Islamic Centre, Cardiff²⁸⁷

²⁷⁹ Campaign Background,

<http://web.archive.org/web/20011122204626/http://www.interpal.org/web/european.htm>

²⁸⁰ e2telaf-alkhir english-

<http://web.archive.org/web/20071224233721/http://www.insanonline.net/english/aboutus.shtml> (link marked "Instruction of Union of Good") (No longer available) (Accessed June 21, 2007)

²⁸¹ Educational Aid For Palestinians, <http://www.eap.org.uk/>

²⁸² Educational Aid For Palestinians, <http://www.eap.org.uk/>

²⁸³ [http://www.charity-](http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1030807&SubsidiaryNumber=0)

[commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1030807&SubsidiaryNumber=0](http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/CharityFramework.aspx?RegisteredCharityNumber=1030807&SubsidiaryNumber=0)

²⁸⁴ <http://www.eap.org.uk/images/forms/brochur.pdf>

²⁸⁵ Contact and Trustees, [http://www.charity-](http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/ContactAndTrustees.aspx?RegisteredCharityNumber=1030807&SubsidiaryNumber=0)

[commission.gov.uk/ShowCharity/RegisterOfCharities/ContactAndTrustees.aspx?RegisteredCharityNumber=1030807&SubsidiaryNumber=0](http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/ContactAndTrustees.aspx?RegisteredCharityNumber=1030807&SubsidiaryNumber=0)

²⁸⁶ A.k.a Moin Shubib

- **Zaher Birawi:** Chairman, Leeds Grand Mosque, Trustee of the Palestinian Return Centre^{288 289}

Khalid Afeef Shadeed, presumably the same individual identified earlier as a Human Appeal International U.K. Trustee, is listed as a contact person for EAP.

Funding

EAP income rose from £57,549 in fiscal year 2003 to £209,204 in fiscal year 2007 and spending from £31,191 in 2003 to £196,229 in 2007.²⁹⁰ The organization reports no significant assets. The last known bank account for EAP was listed on the website as NatWest.²⁹¹

Activities

The current EAP website refers to a number of programs including:

- Scholarships and student sponsorships²⁹²
- Orphan Sponsorship²⁹³
- School Kits²⁹⁴
- Back to school supplies²⁹⁵

In August 2007, the EAP website described its programs as follows:

“In the last 12 months alone eap has managed to help 389 poor university students studying in palestinian universities by paying all or some of their tuition fees the total amount contributed for this project has exceeded 57,000 the students who benefited from this project came from different parts of palestine within the last 18 months we have succeeded in providing full sponsorship to 153 children 68 orphans 82 needy children and 3 deprived children.”²⁹⁶

²⁸⁷ <http://www.islam21c.com/british-affairs/important-advice-to-the-muslim-community-in-light-of-the-debate-over-the-veil.html>

²⁸⁸ Leeds Grand Mosque - Charles Kennedy Visits
http://www.leedsgrandmosque.com/archive/charles_kennedy.asp

²⁸⁹ http://www.prc.org.uk/index.php?module=about_us

²⁹⁰ <http://www.charity-commission.gov.uk/ShowCharity/RegisterOfCharities/CharityWithoutPartB.aspx?RegisteredCharityNumber=1030807&SubsidiaryNumber=0>

²⁹¹ Donate for Palestinians, <http://www.eap.org.uk/htm/donate.html>

²⁹² Educational Aid for Palestinians, <http://www.eap.org.uk/htm/information.html>

²⁹³ Sponsor a Palestinian Orphan, <http://www.eap.org.uk/htm/orphan.html>

²⁹⁴ School Kit Project, <http://www.eap.org.uk/htm/schoolkit.html>

²⁹⁵ Back to School Project in Palestine, <http://www.eap.org.uk/htm/backtoschool.html>

²⁹⁶ Educational Aid of Palestinians, <http://www.eap.org.uk/Generalproj.asp> (no longer available)

Terrorism

There are two indications that EAP may be involved with funding for Hamas:

- In August 2007, the server hosting the EAP website was located in Canada and also hosted a large number of sites associated with Hamas, as well as Hezbollah and the Libyan Muslim Brotherhood.^{297 298 299 300}
- The Islamic University of Gaza (IUG) is listed on the EAP website as a partner university and an IUG report says that from 2003-2004 EAP awarded grants to 57 IUG students to cover their tuition fees.^{301 302} The Islamic University of Gaza is strongly identified with Hamas.³⁰³

Investigation

In 2008, EAP was one of the five U.K. UG charities banned by Israel in connection with their ties to Hamas.³⁰⁴

²⁹⁷ Groupe iWeb Technologies inc. Address: 3185, rue Hochelaga City: Montreal StateProv: QC Postal Code: H1W-1G4 Country: CA.

²⁹⁸ Whois record for 209.172.57.185, <http://whois.domaintools.com/209.172.57.185>

²⁹⁹ <http://www.haganah.us/harchives/006162.html>

³⁰⁰ <http://internet-haganah.com/harchives/006158.html>

³⁰¹ Educational Aid for Palestinians, <http://www.eap.org.uk/htm/partners.html>

³⁰² IUG Newsletter, October 2003, Issue No. 23, <http://www.iugaza.edu.ps/eng/newsletter/oct23/>

³⁰³ Matthew Levitt, *Hamas: Politics, Charity, and Terrorism in the Service of Jihad*, p. 25.

³⁰⁴ "Defense Minister Signs Order Banning Hamas-Affiliated Charitable Organizations," Israeli Ministry of Foreign Affairs, July 7, 2008,

http://www.nefafoundation.org/miscellaneous/FeaturedDocs/MFA_UnionOfGood.pdf and Richard Kerbaj, "British Aid Workers Risk Arrest in Gaza," *Times Online*, September 5, 2008, <http://www.timesonline.co.uk/tol/news/uk/article4678132.ece>

Appendix 1: INTERPAL Grants - 2004

No	Name of Beneficiary Organisation	Grants	Amount	Project Category			
				Humanitarian Aid	Education	Community Development	Medical
1	Abnaa Al-Balad Society (Beit Hanoun / Gaza Strip)	1	5,000.00	✓	-	-	-
2	Administration Of Waqf And Islamic Affairs (Jerusalem)	1	40,000.00	-	✓	-	-
3	Al-Beqaa Mosque Construction Committee (Lebanon)	1	1,000.00	-	-	✓	-
4	Al-Fadeela Charitable Association (Nusairat Camp / Gaza Strip)	1	3,000.00	✓	-	-	-
5	Al-Huda Development Association (Khan Yunis / Gaza Strip)	2	9,000.00	✓	-	✓	-
6	Al-Huda Women Society (Ramallah / West Bank)	3	12,500.00	✓	-	✓	-
7	Al-Ihsan Charitable Society - for the disabled (Al-Khalil / West Bank)	2	10,000.00	✓	-	-	-
8	Al-Iman Schools (Saida / Lebanon)	1	1,000.00	-	✓	-	-
9	Al-Islah Charitable Social Society (Bethlehem / West Bank)	2	11,000.00	✓	-	-	-
10	Al-Islah Charitable Social Society (Jericho / West Bank)	8	62,541.00	✓	✓	-	-
11	Al-Islah Charitable Society (Ramallah / West Bank)	3	18,880.00	✓	-	-	-
12	Al-Juthur Society For Culture And Arts (Nablus / West Bank)	1	6,000.00	-	-	✓	-
13	Al-Khader Zakat & Sadaqat Committee (Bethlehem / West Bank)	3	8,500.00	✓	✓	-	-
14	Al-Khalil Zakat Committee (Al-Khalil / West Bank)	2	7,000.00	✓	-	-	-
15	Al-Khansa Women Society (Ramallah / West Bank)	2	6,500.00	✓	-	-	-
16	Al-Lod Charitable Society (Nablus / West Bank)	3	8,500.00	✓	-	✓	-
17	Al-Mujama Al-Islami (Gaza / Gaza Strip)	7	84,637.00	✓	✓	-	-
18	Al-Mujama Al-Islami (Khan Yunis / Gaza Strip)	3	38,718.00	✓	-	-	-
19	Al-Nadwa Gaza Office (Gaza / Gaza Strip)	7	143,500.00	✓	-	-	✓
20	Al-Quran Al-Kareem Society (Al-Rusalfah / Jordan)	1	3,000.00	-	-	✓	-
21	Al-Rahma Charity Association (Khan Yunis / Gaza Strip)	4	14,650.00	✓	✓	-	-
22	Al-Rahma Society For Charity (Gaza / Gaza Strip)	3	9,000.00	✓	✓	-	-
23	Al-Rajef Centre For Special Education (Maan / Jordan)	2	4,480.00	✓	-	-	-
24	Al-Ram Zakat Committee (Jerusalem District)	4	15,500.00	✓	✓	-	-
25	Al-Razi Hospital (Jenin / West Bank)	2	15,500.00	-	-	-	✓
26	Al-Sadiyah Child Care Charitable Association (Al-Mu-fraq / Jordan)	1	2,000.00	-	-	✓	-
27	Al-Salah Islamic Association Gaza (Deir Albalah / Gaza)	6	141,807.00	✓	✓	-	-
28	Al-Salah Orphan Schools (Gaza / West Bank)	2	123,874.00	✓	-	-	-
29	Al-Shyokh Islamic Charitable Society (Al-Khalil / West Bank)	6	11,317.00	✓	-	-	-
30	Al-Tadamun Charitable Society (Nablus / West Bank)	9	42,754.00	✓	✓	-	-
31	Al-Wedad Association For Community Rehabilitation (Gaza / Gaza Strip)	1	11,600.00	✓	-	-	-
32	Al-Zakat Hospital (Tulkarem / West Bank)	2	15,000.00	-	-	✓	✓
33	Amrah And Omairah Society For Social Development (Jordan)	1	5,000.00	-	-	✓	-
34	Anebta Zakat Committee (Tulkarem / West Bank)	3	6,600.00	✓	✓	-	-
35	Arab Women Welfare Society (Jerusalem District)	2	6,000.00	✓	-	-	-
36	Asamou Zakat Committee (Al-Khalil / West Bank)	4	4,396.00	✓	✓	-	-
37	Asira Al-Shamliya Zakat Committee (Nablus / West Bank)	1	3,500.00	✓	-	-	-
38	Azoun Zakat Committee (Qalqilya / West Bank)	1	176.00	✓	-	-	-
39	Bani Naim Charitable Society (Al-Khalil / West Bank)	5	12,890.00	✓	✓	-	-
40	Beit Fajjar Zakat Committee (Bethlehem / West Bank)	8	26,900.00	✓	✓	-	-
41	Beit Kahil Zakat Committee (Al-Khalil / West Bank)	4	6,308.00	✓	✓	-	-

No	Name of Beneficiary Organisation	Grants	Amount	Project Category			
				Humanitarian Aid	Education	Community Development	Medical
42	Beit Ommar Orphans Care Society (Al-Khalil / West Bank)	4	7,496.00	✓	✓	-	-
43	Beit Oula Islamic Charitable Society (Al-Khalil / West Bank)	4	10,252.00	✓	✓	-	-
44	Beit Oula Zakat Committee (Al-Khalil / West Bank)	2	2,528.00	✓	-	-	-
45	Beit Sahour Zakat Committee (Bethlehem / West Bank)	8	9,985.00	✓	✓	-	-
46	Burqa Zakat Committee (Nablus / West Bank)	1	2,500.00	✓	-	-	-
47	Charitable Association For Social Relief & Consciousness (Lebanon)	3	10,000.00	✓	-	✓	-
48	Dar Al-Hanan For Orphan Care (Tulkarem / West Bank)	2	15,300.00	✓	-	-	-
49	Dar Al-Salam Hospital (Khan Yunis / Gaza)	1	5,000.00	-	-	-	✓
50	Dheisha Camp Zakat Committee (Bethlehem / West Bank)	2	5,500.00	✓	-	-	-
51	Dura Islamic Society For The Orphans - DISFO (Al-Khalil / West Bank)	8	23,744.00	✓	✓	-	-
52	Dura Zakat Committee (Al-Khalil / West Bank)	2	4,172.00	✓	-	-	-
53	Ein El-Hilwa Zakat Committee (Saida -Lebanon)	1	2,000.00	✓	-	-	-
54	El-Wafa Charitable Society (Gaza / Gaza Strip)	3	13,000.00	✓	-	✓	-
55	Foundation Of Al-Quds Medical School (UK re: Jerusalem)	1	13,000.00	-	✓	-	-
67	Gaza Islamic Society (Gaza Strip)	6	64,810.00	✓	✓	-	-
56	Gaza Society For Agriculture & General Environment (Gaza / Gaza Strip)	1	12,000.00	-	-	✓	-
72	Gaza Zakat Committee (Gaza Strip)	9	61,030.00	✓	✓	-	-
57	General Islamic Congress For Jerusalem (Amman /Jordan)	1	2,800.00	-	-	✓	-
58	Habla Zakat Committee (Qalqilia / West Bank)	6	14,176.00	✓	✓	✓	-
59	Halhoul Zakat Committee (Al-Khalil / West Bank)	4	8,704.00	✓	✓	-	-
60	Hawwa Society For Culture & Arts (Nablus / West Bank)	1	3,000.00	✓	-	-	-
61	Human Care Foundation (UK)	1	3,000.00	✓	-	-	-
62	Islamic Charitable Society - Al-Bireh (Ramallah / West Bank)	1	3,000.00	-	✓	-	-
63	Islamic Charitable Society (Al-Khalil / West Bank)	7	132,510.00	✓	✓	-	-
64	Islamic Charity Centre (Al-Mafraq / Jordan)	1	5,000.00	-	-	✓	-
65	Islamic Charity Centre (Amman / Jordan)	1	3,000.00	✓	-	-	-
66	Islamic Science & Cultural Committee / Al-Iman Schools (Jerusalem)	1	25,000.00	-	✓	-	-
71	Islamic Welfare Association (Saida / Lebanon)	3	18,000.00	✓	✓	-	-
73	Ithna Zakat Committee (Al-Khalil / West Bank)	4	8,204.00	✓	✓	-	-
74	Jabal Al-Manara Quran Centre (Jordan)	1	4,250.00	-	✓	-	-
75	Jabalia Nazla Nursery School (Jabalia / Gaza Strip)	3	8,354.00	✓	✓	-	-
76	Jenin Zakat Committee (Jenin / West Bank)	11	101,749.00	✓	✓	-	-
77	Jerusalem Central Zakat Committee (Jerusalem)	1	3,500.00	✓	-	-	-
78	Khadijah Charitable School For Orphans (Gaza / Gaza Strip)	1	65,000.00	✓	-	-	-
79	Khalil Al-Rahman Women Society (Al-Khalil / West Bank)	4	8,464.00	✓	✓	-	-
68	Khan Yunis Islamic Society (Gaza Strip)	2	1,740.00	✓	-	-	-
80	Khan Yunis Zakat Committee (Khan Yunis / Gaza Strip)	5	19,103.00	✓	-	-	-
81	Kharas Zakat Committee (Al-Khalil / West Bank)	4	7,976.00	✓	✓	-	-
82	Le Monde Autrement (France re: Ramallah Project)	1	700.00	-	✓	-	-
83	Lessons With Love (UK re: Bethlehem Project)	1	5,000.00	-	✓	-	-

No	Name of Beneficiary Organisation	Grants	Amount	Project Category			
				Humanitarian Aid	Education	Community Development	Medical
84	Marah Rabah Zakat Committee (Beitlehem / West Bank)	1	2,000.00	✓	-	-	-
85	Mccallum Industries Limited (Re: Qurbani Meat Project)	1	52,000.00	✓	-	-	-
86	Mercy Association For Children (Gaza / Gaza Strip)	6	195,738.00	✓	✓	-	-
87	Musbah Abu Hanak Natsceh Girls School (Al-Khalil / West Bank)	7	45,580.00	✓	✓	-	-
88	Muslim Youth Society (Al-Khalil / West Bank)	1	15,400.00	✓	-	-	-
89	Nablus Zakat Committee (Nablus / West Bank)	7	76,051.00	✓	✓	-	-
90	Nour El-Marifa El-Khiria (Nusairat / Gaza Strip)	3	10,000.00	✓	✓	-	-
69	Nusairat Camp Islamic Society (Gaza Strip)	6	46,973.00	✓	✓	-	-
91	Omahat Association For Family Care (Gaza / Gaza Strip)	2	10,000.00	✓	-	-	-
92	Orphan Care Society (Beitlehem / West Bank)	7	50,949.00	✓	✓	-	-
93	Orphans And Needy Welfare Society (Jericho / West Bank)	4	9,632.00	✓	✓	-	-
94	Qalqilya Society For Rehabilitation (Qalqilya / West Bank)	4	13,484.00	✓	✓	-	-
95	Qalqilya Zakat Committee (Qalqilya / West Bank)	7	13,268.00	✓	✓	-	-
96	Queen Zain Al-Sharaf Society (Al-Marafaq / Jordan)	1	3,000.00	-	-	✓	-
97	Quran And Sunnah Society (Qalqilya / West Bank)	5	32,795.00	✓	-	-	-
70	Rafah Islamic Society (Gaza Strip)	8	89,839.00	✓	✓	-	-
98	Ramallah Zakat Committee (Ramallah / West Bank)	4	21,885.00	✓	-	-	-
99	Salfet Zakat Committee (Nablus / West Bank)	2	7,000.00	✓	-	-	-
100	Sama Charitable Society (Jordan)	1	250.00	-	-	✓	-
101	Science And Culture Center Benevolent Association (Nusairat / Gaza Strip)	3	9,500.00	✓	✓	-	-
102	Social Charitable Association (Rafah / Gaza Strip)	4	15,354.00	✓	-	-	-
103	Social Reform Society (Amman / Jordan)	13	98,385.00	✓	✓	-	-
104	Sour Baher Zakat Committee (Jerusalem District)	2	6,500.00	✓	-	-	-
105	South Society For Special Education (Ma'an / Jordan)	2	5,600.00	✓	-	-	-
106	Student Friends Association (Gaza / Gaza Strip)	1	10,000.00	✓	-	-	-
107	Sueer Zakat Committee (Al-Khalil / West Bank)	3	5,572.00	✓	✓	-	-
108	Taffouh Centre For Culture And Arts (Al-Khalil / West Bank)	2	4,000.00	✓	✓	-	-
109	Taffouh Charitable Society (Al-Khalil / West Bank)	7	16,564.00	✓	✓	-	-
110	Tarqoumia Charitable Society (Al-Khalil / West Bank)	5	13,000.00	✓	✓	✓	-
111	Tarqoumia Zakat Committee (Al-Khalil / West Bank)	1	704.00	✓	-	-	-
112	The Palestinian Farmer Association (Gaza / Gaza Strip)	1	3,000.00	✓	-	-	-
113	Tobas Zakat Committee (Nablus / West Bank)	6	14,696.00	✓	✓	-	-
114	Tulkarem Zakat Committee (Tulkarem / West Bank)	4	30,000.00	✓	-	-	-
115	Yatta Islamic Society For Orphans Welfare (Al-Khalil / West Bank)	10	47,203.00	✓	✓	-	-
116	Yatta Zakat Committee (Al-Khalil / West Bank)	1	1,012.00	✓	-	-	-
117	Zakat Fund Dar El-Fatwa (Lebanon)	9	147,597.00	✓	✓	-	-
			199	E2,708,506.00			