



APPENDIX G

International Relief Fund for the Afflicted and Needy (Canada)

Links to Hamas

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Appendix G – JFHS and IRFAN-Canada ties to Hamas

This appendix illustrates past and present linkages between JFHS, IRFAN-Canada and Hamas which the CRA has been able to identify through publicly available documents. It contains:

- Link Analysis Chart 1, which is keyed to detailed information set out in sections 1 and 2 below;
- Link Analysis Chart 2 showing JFHS and IRFAN-Canada’s funding links to partner organizations run as Hamas organizational nodes by key Hamas members, six of whom were part of the 1992 deportation to Lebanon and have since gone on to become elected Hamas representatives and Ministers,¹ as well as additional JFHS and IRFAN-Canada links to Hamas-run Ministries;
- Table 1 showing the consistent pattern of funding recipients chosen by HLF, JFHS and IRFAN-Canada, and other organizations found in U.S. and German court decisions to operate as part of the global financing network for Hamas, the majority of which have been listed in a variety of jurisdictions. This information is derived from the limited set of documents noted on the table; and
- Table 2 showing our analysis of JFHS and IRFAN-Canada’s association with individuals identified in the HLF trial documents as key activists and/of senior figures in Hamas.

Link Chart 1: IRFAN-Canada and JFHS ties to Hamas

1. Previous Audit Findings

At the time of our previous audit, we identified to IRFAN-Canada eleven organizations we believed to be affiliated with Hamas. We subsequently learned that eight of these eleven organizations had, in fact, been listed as unlawful associations in Israel in 2002 (i.e. by the time of our audit). Five of these eleven organizations were previously funded by JFHS and eight were named as Hamas controlled organizations in the evidence upon which the HLF was convicted in the United States on terrorism financing charges in November 2008. These organizations appear in the box on the extreme right-hand side of the chart.

Immediately below the box is Mr. Ahmed Al-Kurd of the Al-Salah Society who was one of the individuals who first established JFHS’s presence in the West Bank and Gaza, was a named agent for the receipt and distribution of funds for both JFHS and HLF in Gaza, and was later appointed in the same capacity for IRFAN-Canada. Mr Al-Kurd has since become the Minister of Social Affairs in the Hamas government. Mr. Al-Kurd and the Al-Salah Society were both designated by the United States Treasury as “key support nodes” for Hamas (August 2007).

¹ As found in publically available information and as referenced in the The Washington Institute for Near East Policy. *The Palestinian Legislative Council: A Handbook*. Washington: Washington Institute for Near East Policy, 2007.

2. Current Audit Findings

Our findings for the current audit period have identified that IRFAN-Canada has partnered with organizations that, variously: are run by members of the Hamas government; openly support and provide funding to Hamas; have been raided or listed as unlawful associations in Israel for affiliation to Hamas; or have had their bank accounts seized for connections to Hamas. Our findings (keyed to the numbers found on the chart) indicate that IRFAN-Canada provided approximately \$14,629,000² in resources to these organizations during the current audit period, as detailed below:

1. Ministry of Telecommunications and Information Technology – West Bank

- The Ministry was under the control and direction of Hamas from March 2006 to June 2007.
- IRFAN-Canada provided funding directly to the Ministry during this timeframe:
 - In March and April 2006, IRFAN-Canada transferred \$113,548 directly to the Ministry through its Cairo Aman Bank NIS account.
 - In July 2006, IRFAN-Canada transferred \$57,331 directly to the Ministry from its Bank of Palestine NIS account. Following this payment, the Bank required that IRFAN-Canada immediately close the account, which had only been open for three days.
 - From September 2006 to April 2007, IRFAN-Canada transferred \$418,785 to the Ministry through its major partner organization in Gaza, Ard El Insan (AEI).
- Audit findings did not reveal any attempt on the part of IRFAN-Canada to cut off its relationship with or funding to the Ministry while it was under the control and direction of Hamas.
- IRFAN-Canada claims that payments to the Ministry were made for orphan sponsorship but was unable to provide to us documentation substantiating the mandate of the Ministry as it relates to orphan sponsorship, or the reasoning behind its decision to form a partnership with the Ministry for this purpose. We note, however, that the website of the Hamas-run Ministry of Telecommunications in Gaza states that it distributes financial assistance to the families of martyrs through the post office system, which is run under its authority.

2. Ministry of Health – Gaza

- The Ministry of Health in Gaza has been under Hamas control and direction since March 2006.
- Dr. Basem Na'im, the Minister of Health, is a long-time Hamas member.
- During the audit period, Ard El Insan facilitated the transfer of goods valued at approximately \$181,868 from IRFAN-Canada to the Hamas Ministry of Health in Gaza.

² Amounts are based on average annual exchange rates from US dollars and New Israeli shekels to Canadian dollars.

- Our audit findings also note that, in May 2008, IRFAN-Canada sent a letter directly to the Minister of Health affirming its support for the Hamas Ministry. Ard El Insan is carbon-copied on the letter.

3. Inash El Usra

- The organization's website states that it supports families of martyrs, resisters, and detainees. This same information was also found on IRFAN-Canada's project file.
- IRFAN-Canada provided approximately \$22,300 to this organization during the audit period.
- IRFAN-Canada financed Inash El Usra for the distribution of orphans payments through the Ministry of Telecommunications and Information Technology, including during the period during which the Ministry was under the control and direction of Hamas.

4. Orphanage Committee of Ramallah & El-Bireh (Ramallah Zakat Committee)

- The Orphanage Committee of Ramallah & El-Bireh is controlled by the Ramallah Zakat Committee
- The Ramallah Zakat Committee was listed as unlawful association in Israel on February 25, 2002.
- Four members of the Ramallah Zakat Committee were elected as members of the Hamas (Change and Reform) Legislative Council in the January 2006 elections in the West Bank and Gaza.
- IRFAN-Canada allocated approximately \$86,000 to the Ramallah Zakat Committee in January 2007. As noted in Section 2.5 of the letter:
 - The CRA advised JFHS and Mr. Abdel-Majid on 1998-03-23 that the Ramallah Zakat Committee was alleged to be affiliated with Hamas.
 - The CRA advised IRFAN-Canada on 2004-07-23 that the Ramallah Zakat Committee was alleged to be affiliated with Hamas.
 - On 2004-11-19, IRFAN-Canada advised the CRA that it ceased all activity with the Ramallah Zakat Committee in November 2003.
 - Audit information reveals that IRFAN-Canada continued its relationship with the Ramallah Zakat Committee as early as 2004-12-18, one month after the close of our previous audit.

5. Al Muntada At-Tahqafi Cultural Forum

- In January 2006, the President of the Cultural Forum, Mr. Ahmed Attoun, was elected as a Change and Reform (Hamas) representative to the Palestinian Legislative Council.
- IRFAN-Canada's West Bank office manager, Mr. Abu Kaff, served as a director of the Cultural Forum from its inception.
- In March 2006, Israeli Forces raided the Cultural Forum destroying office equipment and confiscating computers.
- In April 2006, IRFAN-Canada purchased new office furniture, computers and books for the Cultural Forum costing approximately \$17,000.

- In June 2006, the President of the Cultural Forum, Mr. Mohammed Ahmed Attoun, was arrested by Israeli forces.
- On January 10, 2008, the Cultural Forum was closed and listed as unlawful association in Israel.

6. Al Khansaa Women's Association

- The Association was raided by the Israeli Forces in October 2007
- Israel listed the Association as an unlawful association on March 31, 2008.
- IRFAN-Canada provided \$6,600 in direct funding to the Association from 2005 to June 2008.
- IRFAN-Canada financed the Association for the distribution of orphans payments through the Ministry of Telecommunications and Information Technology, including during the period for which the Ministry was under the control and direction of Hamas.

7. El Lid (Al Lod) Charitable Society

- The Society's Arab Bank account was confiscated by Israeli security forces on February 25, 2004 as "part of the struggle against financing of terrorism".
- The former President of the Society, Mr. Walid Salhi was a member of IRFAN-Canada's foreign advisory committee and had signing authority for three of its foreign bank accounts from January 20, 2004 to February 14, 2007.
 - We note that at the time of the confiscation of the Society's Arab Bank account, the President of the Society, Mr. Salhi had signing authority over IRFAN-Canada's bank accounts.
- The Society is listed as one the funding recipients of the Union of Good.
- IRFAN-Canada provided approximately \$24,400 to the Society between 2005 and 2006.

8. Tubas Charitable Society

- The Society's Arab Bank account was confiscated by Israeli security forces on February 25, 2004 as "part of the struggle against financing of terrorism".
- IRFAN-Canada provided approximately \$9,950 to the Society from 2005 to 2009.

9. Arab Medical Union

- Israel listed the Arab Medical Union as an unlawful association on June 6, 2008 for its membership in the Union of Good and its support for Hamas.
- The Arab Medical Union's website contains video of Hamas founder Sheikh Ahmed Yassin, thanking that organization for its assistance.
- The Union of Good's website highlights the Arab Medical Union as one its recommended organizations to which funding should be directed.
- Audit findings reveal that IRFAN-Canada had written agreements with the Arab Medical Union to transfer approximately \$525,274 in funding in 2009.

10. Zakat Fund, Lebanon

- The Zakat Fund was listed as an unlawful association in Israel on June 26, 2008 for its membership in the Union of Good and support to Hamas
- IRFAN-Canada provided resources valued at approximately \$9,600,950 to the Zakat Fund during the audit period.

11. Islamic Medical Association, Lebanon

- The Association works with the Zakat Fund in Lebanon for the distribution of resources received from IRFAN-Canada.
- The Association also maintains close ties with the Jamma Islamiya (Islamic Group, Muslim Brotherhood) in Lebanon.
 - The Association's President, Rami Dergham, was nominated to represent the Jamma Islamiya (Islamic Group, Muslim Brotherhood) in Tripoli during the 2009 parliamentary elections in Lebanon.
 - The Association carries out joint projects with the Jamma Islamiya in Lebanon.
 - Faisal Mawlawi, the chairman of the Jamma Islamiya until December 2009, was an original trustee of the Union of Good.
- IRFAN-Canada provided resources valued at approximately \$3,505,610 to the Association during the audit period.

12. Qatar Charity

- The Qatar Charity was listed as an unlawful association in Israel on June 26, 2008 for its membership in the Union of Good and support to Hamas
- IRFAN-Canada's General Manager, Mr. Abdel-Majid, travelled to Qatar between October 28, 2009 and November 2, 2009, to meet with representatives of the Qatar Charity to discuss a partnership between the two organizations.

13. Sheikh Eid al Thani Charitable Association

- The Association was listed as unlawful association in Israel on June 26, 2008 for its membership in the Union of Good and support to Hamas
- IRFAN-Canada's General Manager, Mr. Abdel-Majid, travelled to Qatar between October 28, 2009 and November 2, 2009 to meet with representatives of the Association to discuss a partnership between the two organizations.

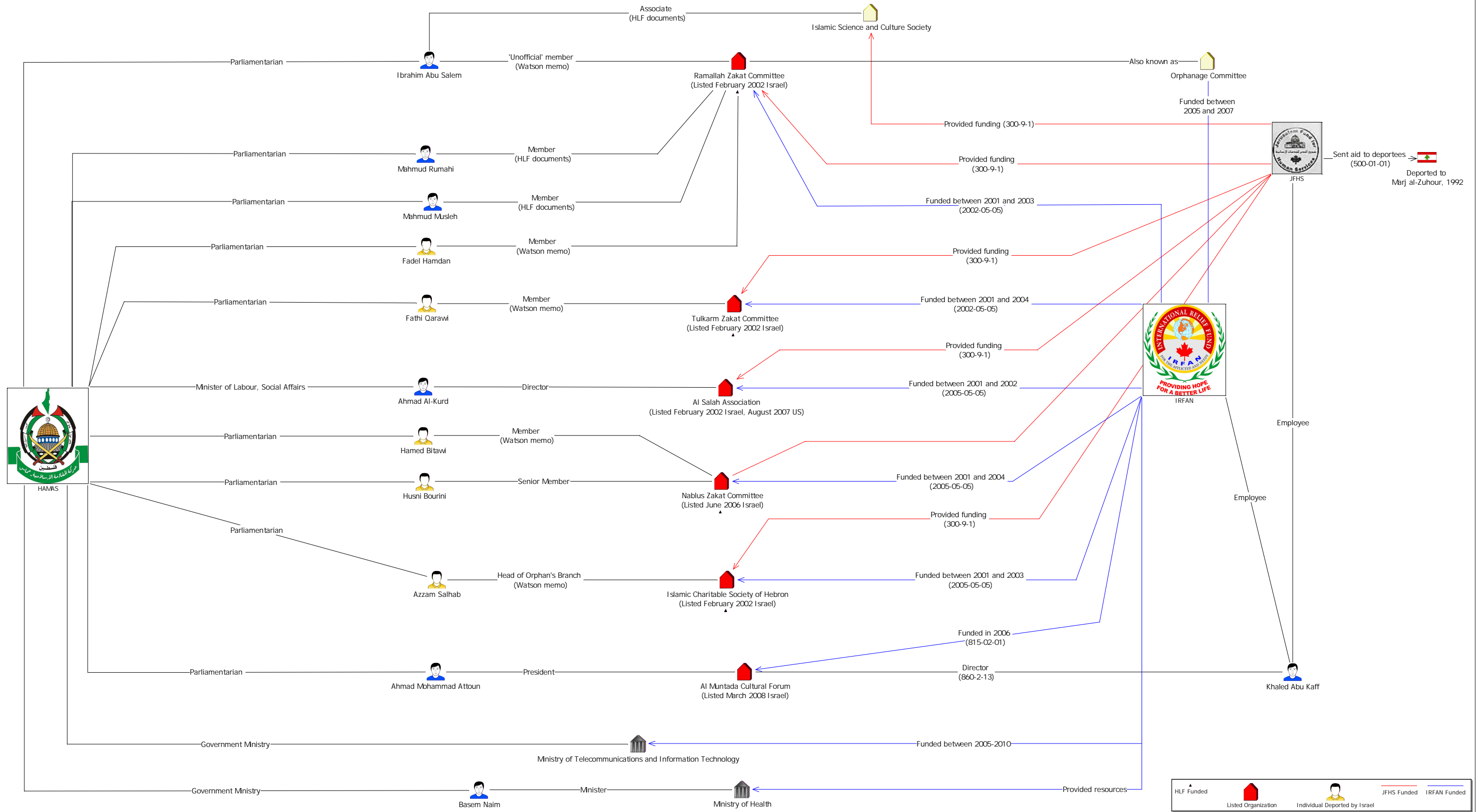
14. International Islamic Charitable Organisation, (IICO) Kuwait

- The IICO was listed as an unlawful association in Israel on February 25, 2005.
- The IICO's Charitable Palestine Committee was declared an unlawful association in Israel on June 26, 2008 for membership in the Union of Good and support to Hamas.
- IRFAN-Canada sent two facsimiles to the office of the IICO on January 18, 2006

15. Al Khidmat Foundation in Pakistan

- The Al-Khidmat Foundation is one of 14 charitable organizations that form part of Jamaat-i-Islami Pakistan's social wing.
 - Russia listed Jamaat-i-Islami Pakistan as a financier and supporter of terrorism in February 2003.
 - Jamaat-i-Islami Pakistan's militant wing, Hizbul Mujahideen, was listed by the European Union in March 2006.
- In April 2006, Jamaat-i-Islami Pakistan set up a fund to provide support to Hamas.
- In May 2006, IRFAN-Canada provided \$50,000 to the Al-Khidmat Foundation.
- In August 2006, the Al-Khidmat Foundation presented a cheque for six million rupees (\$112,140 CAN) to Khalid Mishal, Hamas' political leader.

Hamis MP connections to Charitable Organizations Funded by JFHS & IRFAN-Canada



Pattern of Funding Recipients chosen by HLF, JFHS, IRFAN-Canada and other Organizations

	Povrel Jerusalem Fund for Human Services (JFHS) / International Relief Fund for the Afflicted and Needy (IRFAN) ¹ *	Holy Land for Relief and Development (HLF) ²	Union of Good (UG) ³	Al-Aqsa Foundation ⁴ *	Palestinians Relief and Development Fund (Interpal) ⁵ *	Listing Entities and Dates			
						OSFI	US	Israel	UN
FUNDING RECIPIENTS:									
Al Islah Society	√		√		√			Feb-02	
Al Muntada Cultural Forum	√							Jan-08	
Al Salah Association/Society Gaza	√	√	√	√			Aug-07	Feb-02	
Al-Muyamma alsalmi social association (Islamic Centre Gaza)		√		√				Feb-02	
Al-Tadamun (Solidarity) Charitable Society			√		√				
Comité de Bienfaisance et de Secours aux Palestiniens	√	√	member org			Jun-06	Aug-03	Dec-07	Sep-03
Dar El-Salam Hospital		√	√						
Islamic Association for Palestine	√	√							
Al Jamiya al-Khairiya al-Islamiya (Islamic Charitable Society Hebron)	√	√	√	√	√			Feb-02	
Islamic Relief Committee	√	√							
Islamic Science and Culture Committee	√	√							
Al-Jamiya al-Islamiya (Islamic Society/Association Gaza)		√		√				07-Oct	
Jenin Zakat Committee	√	√			√			Feb-02	
Medical Scientific Society	√							Jul-08	
Nablus Zakat Committee	√	√	√					Jun-06	
Orphan Care Society Bethlehem	√	√	√					Feb-02	
Qalqilia Zakat Committee	√	√						Feb-02	
Ramallah Zakat Committee	√	√						Feb-02	
Sanabil Association for Relief and Development	√	√	√	√ ⁶	√ ⁶	Jun-06	Aug-03	Oct-09	Sep-03
Tulkarm Zakat Committee	√	√						Feb-02	
INDIVIDUALS:									
Ahmed Al Kurd	√	√					Aug-07		
Fawaz Hamad	√	√							

Union of Good		Nov-08	Feb-02	
IRFAN			Dec-04	
HLF	01-Dec	Dec-01	May-97	Dec-01
Al Aqsa	Sep-03	May-03	May-97	Sep-03
Interpal	Sep-03	Aug-03	May-97	Sep-03

* Union of Good Founding Organizations

¹ Audit Findings and JFHS Application for Registration

² United States of America vs. Holy Land Foundation for Relief and Development

³ "The Union of Good: A Global Muslim Brotherhood Hamas Fundraising Network." NEFA Foundation

⁴ "Federal Administrative Court Judgment in the Administrative Dispute of AL-AQSA e.V. and the Federal Republic of Germany."

⁵ "Inquiry Report: Palestinians Relief and Development Fund (Interpal)" UK Charity Commission

⁶ "U.S. Designates Five Charities Funding Hamas and Six Senior Hamas Leaders as Terrorist Entities." U.S. Department of the Treasury

JFHS and IRFAN-Canada's Association with Individuals Identified as Key Activists and/or Senior Figures in Hamas in HLF Documents

IRFAN-Canada's Previous Partner Agencies (2004 audit findings)	Associated Individuals	Role	Links to Hamas (As identified by the Holy Land Foundation exhibits and the Watson Memo)	JFHS Links
Islamic Charitable Society - Hebron <i>Listed February 2002, Israel</i>	Muhammad Ayad Muhammad Missaq	Director/Manager	Identified as a senior Hamas activist	
	Hashem abd al-Nabi Natshe	Director/Chairman	Identified as a senior Hamas activist	Also identified as a JFHS agent for the Al-Sa'deh Sewing factory
	Adnan abd al-Hafez Musbah Maswada	Directorate/Chairman	Identified as a Hamas member	
	Izzam Naaman abd al-Rahman Salhab	Head, Orphans' Branch	Identified as a Hamas member in Hebron	
	Hathem Mahmud Hassan Shahada	Secretary	Identified as a Hamas activist	
	Taher abd al-Aziz Dandis	Member	Identified as a Hamas leader in Hebron	
Ramallah Zakat Committee <i>Listed February 2002, Israel</i>	Omar Hamdan	Communication's Officer	Identified as Key Hamas leader	Named as a JFHS agent
	Aqel Suliman Muhammad Rabia (Aqal Sulayman Muhammad Rabiya)	Director/Manager	Identified as Hebron's representative to Hamas	
	Amar Muhammad Ahmed Hamdan	Committee member/Treasurer	Involved in transferring Hamas funds to families of detainees	
	Ibrahim Said Hassan Abu Salem	Unofficial member	Hamas leader in prison, Hamas leader in West Bank	
	Fadel Muhammad Salah Hamadan	Committee member	Hamas member deported to Lebanon in 92, senior Hamas activist, heads Majlis al Shura (advisory council)	
	Mahmud Ahmed Abd Al-Rahman Ramhi	Committee member	In charge of Ramallah area on behalf of Hamas	
	Nabil Abd Al-Hadi Mustafa Mansur	Committee secretary		
Jenin Zakat Committee <i>Listed February 2002, Israel</i>	Zeid Zakarneh		Identified as Key Hamas Leader	Previous agent of JFHS, also photographed with Mr. Abdel-Majid in 1994
	Ahmed Salim Ahmed Saltana	Head of the committee	Involved in transferring materials for explosive charges, planning of a car bombing	This Committee sent an appeal to JFHS to help support Ahmed Salim Ahmed Saltana's treatment
	Nazia Abu Aoun		Senior Hamas activist	
	Iyyad Braham		Hamas chief in the village of Siris	
	Fathi Katit		Hamas activist in Siris	
	Muhammad Radwan		Hamas activist	
	Ibrahim Hassan Ali Jaber	Committee member	Senior Hamas member	
	Nur Al-Din Kamal Asad Tahaina	In charge of Zakat committee computer	Aiding suicide bombers, Hamas activities	
	Naser Khaled Ibrahim Jarar	Committee member	recruited to Hamas terrorist wing, assisted Hamas operatives	
	Abd al-Jaber Muhammad Ahmed Jarar	Committee member	Transferred weapons to Hamas recruits	
	Fawaz Hamdan	Committee member & Communication officer (according to information submitted in support of the JFHS application)	Imprisoned for activities in connection to Hamas (aiding fugitives, funding weapon purchases)	Former JFHS Administrator and contact for the Jenin Zakat Committee's Al-Razi Hospital
	Professor Khalid Said "Abu Hammam"	Committee president	Head of Hamas administrative efforts in Jenin, member of Hamas administration office for northern west bank region	
	Al-Razi Hospital	Administered by the Jenin Zakat committee		
	Nablus Zakat Committee <i>Listed June 2002, Israel</i>	Abd al-rahim Taha Hanbali	Head of the committee	Hamas activist
Hamid Sulayman Jaber Bitawi		Senior committee member	In charge of Hamas rallies, senior Hamas activist	

IRFAN-Canada's Previous Partner Agencies (2004 audit findings)	Associated Individuals	Role	Links to Hamas (As identified by the Holy Land Foundation exhibits and the Watson Memo)	JFHS Links
Tolkarem/ Tulkarm Zakat Committee (Charity Society) <i>Listed February 2002, Israel</i>	Hammad Muhammed Hamed Qa'adan	Head of the committee	Hamas activist, connected to Hamas headquarters in Tolkarem	Communication Officer
	Ibrahim Muhammad Salim Salim Nir Al Shams	Tolkarem zakat committee member	Member of Hamas financial committee in Tolkarem, reported to belong to Supreme Hamas leadership in Nur Al-Shams	
	Riad Abd Al-Latif Abd Al-Karim Al Ras	Tolkarem zakat committee member	Hamas activist assigned to Hamas headquarters in Tolkarem. Also member of Majlis Al Shura in Tulkarm	
	Husni Hassan Hussein Hawaja	Head of the committee	Hamas activist	This individual sent a "General Statement about this Committee" to JFHS
	Bilal Hamis Yussef Abu Safira	Committee member	Senior Hamas member	
Orphan Care Association (Bethlehem) <i>Listed February 2002, Israel</i>	Nasri Musa Issa Abada	Founder	One of the Hamas leaders in Bethlehem, connected with senior Hamas operatives, one of six members of the Supreme Majles Shoura in Bethlehem	
	Ghassan Muhammad Harmas	Chairman	Hamas deportee to Lebanon	
	Khalil ali Rashad Dar Rashad	Association member	Hamas member	
Qalqilia/ Qalqiliyah Zakat Committee (Charity Committee) <i>Listed February 2002, Israel</i>	Bilal Abd Al-Rahim Muhammad Hanoun	Committee member	Imam and Hamas activist (Identified as key Hamas leader)	Former JFHS agent
	Riad Rashid Hamed Walwil	Committee member	Hamas member	
	Ibrahim Zahran	Committee member	Hamas activist	
	Walid Abd al-Latif Suliman Abu Labadah	Committee member	Hamas activist	
Al-Salah Association Gaza <i>Listed February 2002, Israel, August 2007, US Treasury</i>	Ahmad Al-Kurd	Director	A recognized high-ranking Hamas leader in Gaza. Al-Kurd's affiliation with Hamas goes back over a decade. During the first Intifada, Al-Kurd served as a Hamas Shura Council member in Gaza. As of late 2003, Al-Kurd was allegedly the top Hamas leader in Deir Al-Balah, Gaza. Since mid-2005, he has served as the mayor of Deir Al-Balah, elected as a Hamas candidate. Current Hamas Minister of Social Affairs in Gaza.	Former Administrator and Agent