KPMG

HaMoked: Center for the Defence of the Individual - Founded by Dr Lotte Salzberger - R.A.

Financial Statements
As at December 31, 2014

Financial Statements as at December 31, 2014

Contents

	Page
Auditors' Report	2
Balance Sheets	3
Combined Statements of Activities and Changes in Net Assets	4
Statements of Cash Flows	5
Notes to the Financial Statements	6

Somekh Chaikin
8 Hartum Street, Har Hotzvim
PO Box 212, Jerusalem 91001
Israel

Telephone 972 2 531 2000
Fax 972 2 531 2044
Internet www.kpmg.co.il

Auditors' Report to the Managing Committee of HaMoked: Center for the Defence of the Individual - Founded by Dr Lotte Salzberger R.A.

We have audited the accompanying balance sheets of HaMoked: Center for the Defence of the Individual - Founded by Dr Lotte Salzberger R.A. (hereinafter "the Amuta") as of December 31, 2014 and 2013 and related combined statements of activities and changes in net assets and statements of cash flows for each of the years ended on such dates. These financial statements are the responsibility of the Amuta's Management Committee and Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with generally accepted auditing standards in Israel including standards prescribed by the Auditors Regulations (Manner of Auditor's Performance), 1973. Such standards require that we plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management Committee and by Management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Amuta as of December 31, 2014 and 2013 and the results of its activities and changes in net assets and cash flows for each of the years ended on such dates, in conformity with generally accepted accounting principles in Israel (Israeli GAAP).

Somekh Chaikin
Certified Public Accountants (Isr.)

May 7, 2015

Somekh Chaikin, an Israeli partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Balance Sheets as at December 31

	Note	2014 NIS	2013 NIS
Current assets			
Cash and cash equivalents	3	**1,303,037**	1,741,919
Marketable securities	4	**1,758,180**	1,745,536
Accounts receivable	5	**1,085,934**	663,287
		4,147,151	4,150,742
Fixed assets	6	**142,456**	158,406
		4,289,607	4,309,148
Current liabilities			
Payables and accrued expenses	7	**355,265**	546,245
Liabilities for employee severance benefits, net	8	**70,100**	78,590
Net assets			
Net assets without restrictions:			
Unrestricted assets (deficit)		**563,185**	(251,097)
Used for fixed assets		**142,456**	158,406
Restricted by HaMoked		**2,498,218**	2,819,898
Total net assets without restriction		**3,203,859**	2,727,207
Net assets with temporary restrictions	9	**660,383**	957,106
Total net assets		**3,864,242**	3,684,313
		4,289,607	4,309,148

Prof. Yosef Schwartz
Chairperson of the Board
Member of the Board

Mr. Noah Morris
Treasurer
Member of the Board

Jerusalem, May 7, 2015
Date

The notes to the financial statements form an integral part thereof.

Combined Statements of Activities and Changes in Net Assets for the year ended December 31

	Note	2014 Unrestricted NIS	Unrestricted used for fixed assets NIS	Restricted by HaMoked NIS	With temporary restrictions NIS	2014 Total NIS	2013 Unrestricted NIS	Unrestricted used for fixed assets NIS	Restricted by HaMoked NIS	With temporary restrictions NIS	2013 Total NIS
Net assets at the beginning of the year		(251,097)	158,406	2,819,898	957,106	3,684,313	411,413	204,638	2,927,616	982,548	4,526,215
Income from activities											
Donations	9	124,998	-	-	6,055,991	6,180,989	362,224	-	-	5,488,328	5,850,552
Net assets released from restriction	9	6,352,714	-	-	(6,352,714)	-	5,513,770	-	-	(5,513,770)	-
		6,226,615	158,406	2,819,898	660,383	9,865,302	6,287,407	204,638	2,927,616	957,106	10,376,767
Cost of activities											
Salaries and related expenses	13	3,538,994	-	-	-	3,538,994	3,787,576	-	-	-	3,787,576
Jerusalem Social Rights		29,350	-	-	-	29,350	71,251	-	-	-	71,251
Freedom of Movement		174,338	-	-	-	174,338	288,416	-	-	-	288,416
Detainee Rights		386,983	-	-	-	386,983	304,876	-	-	-	304,876
Violence		188,495	-	-	-	188,495	337,575	-	-	-	337,575
Dissemination of Information		202,552	-	-	-	202,552	155,796	-	-	-	155,796
Court Watch		11,165	-	-	-	11,165	17,108	-	-	-	17,108
Torture		62,508	-	-	-	62,508	63,212	-	-	-	63,212
Jerusalem Residency Rights		202,348	-	-	-	202,348	194,193	-	-	-	194,193
West Bank Residency Rights		7,077	-	-	-	7,077	21,561	-	-	-	21,561
Internal Freedom of Movement		266,139	-	-	-	266,139	471,078	-	-	-	471,078
Overhead		473,307	-	-	-	473,307	487,311	-	-	-	487,311
		5,543,256	-	-	-	5,543,256	6,199,953	-	-	-	6,199,953
Surplus of income over expenses from activities		683,359	158,406	2,819,898	660,383	4,322,046	87,454	204,638	2,927,616	957,106	4,176,814
General and administrative expenses	10	(839,914)				(839,914)	(1,132,734)	-	-	-	(1,132,734)
Fundraising and spokesperson		(226,140)	-	-	-	(226,140)	(117,821)	-	-	-	(117,821)
Surplus (deficit) from activities before finance income and other income		(382,695)	158,406	2,819,898	660,383	3,255,992	(1,163,101)	204,638	2,927,616	957,106	2,926,259
Finance income (expenses)	12	(2,906)	-	-	-	(2,906)	45,772	-	-	-	45,772
Refunds of court fees and legal expenses from previous years	11	611,156	-	-	-	611,156	712,282	-	-	-	712,282
Net surplus (deficit)		225,555	158,406	2,819,898	660,383	3,864,242	(405,047)	204,638	2,927,616	957,106	3,684,313
Restricted/released by HaMoked		321,680	-	(321,680)	-	-	107,718	-	(107,718)	-	-
Additions to fixed assets		(18,196)	18,196	-	-	-	(7,574)	7,574	-	-	-
Amounts transferred in respect of depreciation		34,146	(34,146)	-	-	-	53,806	(53,806)	-	-	-
Net assets (deficit) at the end of the year		563,185	142,456	2,498,218	660,383	3,864,242	(251,097)	158,406	2,819,898	957,106	3,684,313

The notes to the financial statements form an integral part thereof.

Statements of Cash Flows for the Year Ended December 31

	2014 NIS	2013 NIS
Cash flows from operating activities:		
Surplus (deficit) from activities	**476,652**	(816,460)
Adjustments to reconcile net deficit to cash provided by operating activities (see Appendix below)	**(6,942,363)**	(5,573,156)
Net cash used in operations	**(6,465,711)**	(6,389,616)
Cash flows from investing activities:		
Change in short-term deposits	**-**	756,926
Change in marketable securities, net	**(10,966)**	(43,456)
Additions to fixed assets	**(18,196)**	(7,574)
Cash flows provided by (used in) investing activities	**(29,162)**	705,896
Cash flows from financing activities:		
Donations received with temporary restrictions	**6,055,991**	5,488,328
Net decrease in cash and cash equivalents	**(438,882)**	(195,392)
Cash and cash equivalents at beginning of year	**1,741,919**	1,937,311
Cash and cash equivalents at end of year	**1,303,037**	1,741,919
Appendix		
Items not affecting cash flows:		
Depreciation	**34,146**	53,806
Increase (decrease) in provision for severance pay	**(8,490)**	(44,049)
Amounts released from restricted assets for activities	**(6,352,714)**	(5,513,770)
Revaluation of marketable securities	**(1,678)**	(26,015)
Changes in current assets and liabilities:		
Decrease in accounts receivable	**(422,647)**	24,851
Decrease in accounts payable and accrued expenses	**(190,980)**	(67,979)
	(6,942,363)	(5,573,156)

The notes to the financial statements form an integral part thereof.

Note 1 - General

A. The Association "HaMoked - Arab-Jewish Volunteer Center for the Defence of the Individual" ("HaMoked") was founded in October 1989 and was registered as an association at the Not-For-Profit Association Registrar on January 8, 1990. During 1994 the name of the association was changed to HaMoked Center for the Defence of the Individual R.A." and on January 2, 1996 the name of the association was changed to "HaMoked: Center for the Defence of the Individual - Founded by Dr. Lotte Salzberger R.A.".

B. During its initial years, HaMoked focused its activities on providing assistance to Palestinians injured from Israeli Defence Force activities in the Occupied Territories. Over the years the Association has developed and expanded its activities into additional areas of human rights abuses in the Occupied Territories including torture, family unifications, locating detainees, restrictions on freedom of movement, submission of compensation suits and others.

C. HaMoked is recognized for tax purposes as a public institution according to section 9(2) of the Income Tax Ordinance.

Note 2 - Significant Reporting and Accounting Policies

A. The financial statements are prepared in accordance with Statement of Opinion No. 69 of the Institute of Certified Public Accountants in Israel and Standard No. 5 of the Israel Accounting Standards Board in respect of generally accepted accounting principles and reporting by non-profit organizations.

B. Presentation in US Dollar for the convenience of the reader

For the convenience of the reader, certain notes in the financial statements as at December 31, 2014 and 2013 and for the years then ended, have been presented in Note 14 as supplemental information in US Dollar using the representative exchange rate prevailing at the balance sheet date, $1 = NIS 3.889 (December 31, 2013 - $1 = NIS 3.471). The Dollar amounts presented in these financial statements should not be construed to represent amounts receivable, payable or convertible into Dollar unless otherwise indicated in these statementas.

C. Cash and cash equivalents

Highly liquid investments with an original maturity of three months or less are considered cash equivalents.

D. Marketable securities

Marketable securities are stated at market value as at balance sheet date. Changes in the value of securities are fully recognized on a current basis.

E. Income and expenses

Income and expenses are recorded on the accruals basis.

Note 2 - Significant Reporting and Accounting Policies (cont'd)

F. Fixed assets

HaMoked implements Standard No. 27, "Fixed Assets" (hereinafter – Standard 27) of the Israel Accounting Standards Board. Standard 27 prescribes rules for the presentation, measurement and recognition of fixed assets and for the disclosure required in respect thereto.

HaMoked has chosen the cost method as its accounting policy for measuring fixed assets.

Depreciation has been computed by the straight-line method on the basis of the estimated useful lives of the assets according to the following rates:

	%
Leasehold improvements	10
Office furniture and equipment	6-15
Computers and software	33

G. Net assets restricted for usage

Net assets are divided into two groups according to restrictions placed on their usage.

1. Net assets temporarily restricted for usage by external bodies (Primarily donors).
   All these funds are restricted upon implementation of the activity for which they are designated.

2. Net assets restricted by HaMoked – for which they are no restrictions from external bodies but are restricted by the Board of HaMoked for specific usage and for future activities.

H. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as at the date of the financial statements and the reported amounts revenues and expenses during the reporting period. Actual results may differ from such estimates.

Note 2 - Significant Reporting and Accounting Policies (cont'd)

I. Rates of exchange

Transactions in foreign currency during the year are recorded in the accounting records according to the representative exchange rate as of the transaction date. Monetary assets and liabilities in foreign currency are stated on the basis of the representative rate of exchange as at balance sheet date. Differences arising from changes in rates of exchange have been included in the Statement of Activities.

Details of the Consumer Price Index (CPI) and exchange rates:

	December 31, 2014	December 31, 2013	% of change 2014	% of change 2013
CPI - in points	**107.41**	107.62	(0.19)	1.8
US $1 - in NIS	**3.889**	3.471	12.04	(7.02)
Euro 1 - in NIS	**4.725**	4.782	(1.19)	(2.8)
GBP 1 – in NIS	**6.063**	5.748	5.48	(4.78)

J. Impairment in value of assets

HaMoked applies the provisions of Accounting Standard No. 15 – Impairment of Assets. Standard No. 15 sets out procedures which entities must follow in order to ensure that its assets, as reported in its financial statements, are not stated in an amount exceeding their fair value, which is the higher of the net selling price and the present value of the estimated future cash flows expected to be derived from the use and disposal of the asset. The Standard also lays down the rules of presentation and disclosure for assets whose value has decreased.

Note 3 - Cash and Cash Equivalents

	December 31 2014 NIS	December 31 2013 NIS
Israeli currency	**101,924**	87,464
Foreign currency	**1,158,370**	314,014
Israeli currency short-term deposits	**42,743**	1,340,441
	1,303,037	1,741,919

Note 4 - Marketable Securities

	December 31 2014	December 31 2013
	NIS	NIS
Government notes	**755,597**	688,467
Debentures linked to the CPI	**710,068**	697,769
Unlinked debentures	**19,919**	359,300
	272,596	-
	1,758,180	1,745,536

Note 5 - Accounts Receivable

	December 31 2014	December 31 2013
	NIS	NIS
Donations receivable (1)	**992,690**	639,394
Other receivables	**93,244**	23,893
	1,085,934	663,287

(1) Donations receivable

	December 31 2014	December 31 2013
	NIS	NIS
Rights Secretariat	**179,000**	-
Trocaire, Ireland	-	7,084
Embassy of Finland, Tel Aviv	**105,000**	71,535
NGO Development Center (NDC), Ramallah	-	117,764
Misereor, Germany*	**708,690**	443,011
	992,690	639,394

* Received on January 2nd 2015.

Note 6 - Fixed Assets

	Leasehold improvements	Office furniture and equipment	Computers and software	Total
	NIS	NIS	NIS	NIS
Cost				
As at January 1, 2014	461,123	517,107	1,016,488	1,994,718
Additions	-	**15,470**	**2,726**	**18,196**
As at December 31, 2014	**461,123**	**532,577**	**1,019,214**	**2,012,914**
Accumulated depreciation				
As at January 1, 2014	450,407	382,482	1,003,423	1,836,312
Charge for year	**7,566**	**18,210**	**8,370**	**34,146**
As at December 31, 2014	**457,973**	**400,692**	**1,011,793**	**1,870,458**
Net book value				
As at December 31, 2014	**3,150**	**131,885**	**7,421**	**142,456**
As at December 31, 2013	10,716	134,625	13,065	158,406

Note 7 - Payables and Accrued Expenses

	December 31 2014	December 31 2013
	NIS	NIS
Payables for refund of legal expenses	-	219,141
Accrued vacation pay	**85,005**	80,023
Accrued expenses	**104,521**	92,630
Accounts payable	**39,699**	11,661
Employees and related expenses	**126,040**	142,790
	355,265	546,245

Note 8 - Liabilities for Employee Severance Benefits, Net

A. Composition

	December 31 2014	December 31 2013
	NIS	NIS
Liabilities for employee severance	**168,285**	172,610
Severance funds	**(98,185)**	(94,020)
	70,100	78,590

B. In accordance with Section 14 of the Severance Pay Act, a portion of HaMoked's liability for pension and severance pay to its employees is funded by regular payments to recognized insurance retirement plans in the name of the employees. The aforementioned deposited amounts are not included in the balance sheet since they are not in the control or management of HaMoked.

The liability for severance pay included in the balance sheet represents the balance of the liability which is not covered by the aforementioned deposits and/or recognized insurance retirement schemes.

Note 9 - Movement in Net Assets

A. Donations

				201
		Unrestricted	With temporary restrictions	Tota
		NIS	NIS	NI
1)	Broederlijk Delen, Belgium	-	-	-
2)	Belgium Development Agency (BTC), Jerusalem	-	-	-
3)	CCFD, France	-	92,457	92,457
4)	The Commission of the European Communities, Belgium	-	-	-
5)	Embassy of Finland, Tel Aviv	-	129,129	129,129
6)	Embassy of the Kingdom of the Netherlands, Tel Aviv	-	-	-
7)	Ford Israel Fund	-	-	-
8)	The French Consulate, Jerusalem	-	-	-
9)	May 18 Memorial Foundation	-	-	-
10)	Misereor, Germany	-	732,638	732,638
11)	New Israel Fund (NIF), Israel	116,990	-	116,990
12)	NGO Development Center (NDC), Ramallah	-	-	-
13)	Norwegian Refugee Council (NRC)	-	1,636,285	1,636,285
14)	Oxfam Novib, Netherlands	-	367,082	367,082
15)	Pro Victimis, Switzerland	-	249,492	249,492
16)	Rights Secretariat	-	862,254	862,254
17)	Royal Norwegian Embassy, Tel Aviv	-	825,750	825,750
18)	Sigrid Rausing Trust, U.K.	-	643,522	643,522
19)	Spanish International Development Cooperation (AECID)	-	281,169	281,169
20)	Trocaire, Ireland	-	159,395	159,395
21)	UNDP, Jerusalem	-	76,818	76,818
22)	Private and other donations	8,008	-	8,008
		124,998	6,055,991	6,180,989

Note 9 - Movement in Net Assets (cont'd)

1. **Broederlijk Delen, Belgium**

   In 2013 €29,939 was received and designated for HaMoked's "Court Watch" project from 1 June 2013 – 31 May 2014.

2. **Belgium Development Agency (BTC), Jerusalem.**

   In 2013 €11,224 was received and designated for Jerusalem social rights project in 2013.

3. **CCFD (Catholic Committee against Hunger and For Development), France**

   a. In 2014, € 19,970 was received for financing legal aid activity.

   b. In 2013, €29,939 was received for financing legal aid activity.

4. **Commission of the European Communities, Belgium**

   In 2013, €170,789 was received as the first payment towards a project on torture with B'tselem 2013-2016. €44,687.19 of this was transferred to B'tselem.

5. **Embassy of Finland, Tel Aviv**

   a. In 2014, €5,000 was received for a project supporting access to agricultural lands in the Seam Zone for 2013. The final transfer of €25,000 for this 2014 project was sent in March 2015.

   b. In 2013 €15,000 was received for a project supporting access to agricultural lands in the Seam Zone for 2013. The final transfer of €15,000 was sent in January 2014.

6. **Embassy of the Kingdom of the Netherlands, Tel Aviv**

   In 2013, €10,567 was transferred as the final payment on a project regarding detainee rights.

7. **The Ford Israel Fund**

   In 2013, NIS 261,337.50 was transferred through the New Israel Fund as the final payment for general support through 31.12.2013.

8. **The French Consulate, Jerusalem**

   In 2013, NIS 49,019.61 was transferred and designated for a project regarding East Jerusalem residents between 1.1.2013 – 31.12.2013.

Note 9 - Movement in Net Assets (cont'd)

9. May 18 Memorial Foundation

In 2013, US$ 4,346 was received as part of a project regarding detainee rights between 1.5.2012 – 30.4.2014

10. Misereor, Germany

a. In 2014, € 150,000 was transferred for core legal support for 2014 and was received in the bout on 2nd January 2015.

b. In 2014, € 100,000 was transferred core legal support for 2013.
(Recorded as income in 2012)

11. New Israel Fund (NIF), Israel

a. In 2014:
   1. NIS 1,131.36 was received from private donors as donor designated funds through the New Israel Fund;
   2. NIS 115,859.02 was received from Carole and Saul Zabar as donor designated funds through the New Israel Fund.

b. In 2013:
   1. NIS 96,949.95 was received from private donors as donor designated funds through the New Israel Fund;
   2. NIS 43,678.75 was received from Sandor and Faye Straus of the Firedoll Foundation through the New Israel Fund.

12. NGO Development Center (NDC), Ramallah

Until 31.12.2013, this organization represented the pooled funds of the Swiss Agency for Development and Cooperation (SDC), the Royal Danish Representative Office to the PA, the Swedish International Development Cooperation (Sida) and the Netherlands Representative Office to the PA are channeled through the NGO Development Center (NDC) - HR/GG secretariat.

a. In 2014, US$ 33,690 was received as a final transfer towards support of core legal activity in 2013.

b. In 2013:
   1. US$135,072.40 was received towards core legal activity in 2013.
   2. US$27,895 was received as the final transfer towards support of HaMoked's core legal activity between 1.5.2010-31.12.2012

Note 9 - Movement in Net Assets (cont'd)

13. Norwegian Refugee Council

a. In 2014, US$ 216,042 was received for support of a project on forced displacement of Palestinians, with an emphasis on East Jerusalem. The project period is 1.5.2014 – 31.3.2015 (11 months).

b. In 2014, US$ 155,864 was transferred for 2014 support of internal freedom of movement project. The project period ends on 31.1.2015.

c. In 2013 US$297,004 was received to support the project on internal freedom of movement.

14. Oxfam Novib

a. In 2014, €20,000 was received and designated toward the East Jerusalem project in 2014;

b. In 2014, . €56,792 was received and designated towards a new project involving forced displacement in East Jerusalem to run between 1.1.2015 – 31.12.2015.

c. In 2013:
   1. €20,000 was received and designated toward the East Jerusalem project in 2013;
   2. €54,989 was received and designated towards the East Jerusalem project between 1.1.2014-31.12.2014

15. Pro Victimis, Switzerland

a. In 2014, €2,000 was received and designated towards a project regarding East Jerusalem 1.1.2012- 31.12.2013.

b. In 2014, €50,000 was received and designated towards a project regarding forced displacement in East Jerusalem for 2015-2016.

c. In 2013 €20,000 was received and designated towards a project regarding East Jerusalem 1.1.2012- 31.12.2013.

16. Rights Secretariat

In 2014, this organization represented the pooled funds of the Swiss Agency for Development and Cooperation (SDC), the Royal Danish Representative Office to the PA, the Swedish International Development Cooperation (Sida) and the Netherlands Representative Office to the PA. It is affiliated with NIRAS consulting group, based in Denmark, and with the Faculty of Law of Bir Zeit University.

In 2014, US$ 187,914 was received in support of core legal activity. This is part of a grant for US 710,000 for three years, between 2014 – 31.12.2016. The final transfer of US$ 47,000 for 2014 will be transferred in mid-2015.

Note 9 - Movement in Net Assets (cont'd)

17. Royal Norwegian Embassy, Tel Aviv

a. In 2014, NOK 1,500,000 was received and designated for core legal aid activity in 2014.

b. In 2013 NIS 887,579 was received and designated for core legal aid activity in 2013.

18. Sigrid Rausing, United Kingdom

a. In 2014 £110,000 was received towards core funding for core legal activity between 1.3.2014 - 28.2.2015.

b. In 2013 £110,000 was received towards core funding for core legal activity between 1.3.2013 - 28.2.2014.

19. Spanish International Development Cooperation (AECID)

a. In 2014 NIS 281,169 was received through Rabbis for Human Rights as part of a project concerning Palestinian rights. The project is from July 2013-September 2014.

b. In 2013 NIS 189,905 was received through Rabbis for Human Rights as part of a project concerning Palestinian rights. The project is from July 2013-September 2014.

20. Trocaire, Ireland

In 2014, €34,965 was transferred as the first payment for a 27 month project supporting the legal aid program beginning 1.12.2013 and ending 29.2.2016.

21. UNDP, Jerusalem

a. In 2014, US 21,000 was transferred towards the legal aid program "Access to Justice" The project is between 10.09.2014 - 9.03.2015.

b. In 2013 US$ 135,000 was transferred towards the legal aid program "Access to Justice" The project ended 14 August 2013.

22. Private and Other Donations

a. In 2014, US$ 1,075, £50 and NIS 500 were received for ongoing activities.

b. In 2013 US$950 and NIS 450 were received for ongoing activities.

Note 9 - Movement in Net Assets (cont'd)

B. Composition of temporarily restricted net assets and restricted by HaMoked

1. Temporarily restricted net assets

	With temporary restriction December 31 2013	Received in 2014	Released in 2014	With temporary restriction December 31 2014
	NIS	NIS	NIS	NIS
Broederlijk Delen, Belgium	70,000	-	70,000	-
CCFD, France	-	92,457	92,457	-
The Commission of the European Communities, Belgium	402,227	-	402,227	-
Embassy of Finland, Tel Aviv	-	129,129	129,129	-
The French Consulate, Jerusalem	-	-	-	-
May 18 Memorial Foundation	5,218	-	5,218	-
NGO Development Center (NDC), Ramallah	-	-	-	-
Misereor, Germany	-	732,638	732,638	-
Norwegian Refugee Council (NRC)	-	1,636,285	1,636,285	-
Oxfam Novib, Netherlands	264,362	367,082	357,334	274,110
Pro Victimis Switzerland	-	249,492	8,882	240,610
Rights Secretariat	-	862,254	862,254	-
Royal Norwegian Embassy, Tel Aviv	-	825,750	825,750	-
Sigrid Rausing Trust, U.K.	101,356	643,522	637,624	107,254
Spanish International Development Cooperation (AECID)	113,943	281,169	395,112	-
Trocaire, Ireland	-	159,395	159,395	-
UNDP, Jerusalem	-	76,818	38,409	38,409
	957,106	6,055,991	6,352,714	660,383

Note 9 - Movement in Net Assets (cont'd)

B. Composition of temporarily restricted net assets and restricted by HaMoked (cont'd)

2. Restricted by HaMoked

	Restricted by HaMoked December 31 2013	Restricted in 2014	Released in 2014	Restricted by HaMoked December 31 2014
	NIS	NIS	NIS	NIS
Donations:				
Ford Israel Fund	742,280	-	742,280	-
Private and other donations	190,556	-	190,556	-
	932,836	-	932,836	-
Other income:				
Refunds of court fees and legal expenses (See Note 11)	1,887,062	611,156	-	2,498,218
	2,819,898	611,156	932,836	2,498,218

Note 10 - General and Administration Expenses

	For the year ended December 31	
	2014	2013
	NIS	NIS
Salaries and related expenses	**674,830**	689,535
Professional fees	**150,722**	154,337
Telephone and mail	**49,080**	77,991
Office rent and insurance	**48,708**	67,897
Office expenses	**18,991**	19,622
Refreshments	**12,969**	18,085
Publications	**64,200**	49,172
Depreciation	**5,651**	8,632
Legal	**27,513**	25,524
Taxes and charges	**4,569**	2,022
Other expenses	**1,822**	19,917
Decrease in payable for refund of legal expenses	**(219,141)**	-
	839,914	1,132,734

Note 11 - Refunds of Legal Expenses and Court Fees from Previous Years

Represents refunds from the legal activity of HaMoked. The activity requires payments of fees, and deposit guarantees at the court treasury. At the end of each legal process, the court occasionally instructs the repayment of some of those amounts deposited or paid. In certain years the repayment of those amounts were frozen but the publication of new regulations in 2007 allowed these repayments to be made. In 2014, NIS 611,156 was refunded in respect of court decisions of court fees and/or guarantees which were paid either in 2014 or in previous years during various stages proceedings. Amounts received are restricted by HaMoked (see Note 9B).

Note 12 - Finance Income (Expenses)

	For the year ended December 31	
	2014	2013
	NIS	NIS
Bank commissions	**(27,426)**	(24,096)
Interest income	**(4,414)**	60,450
Exchange differences	**(15,837)**	(31,520)
Interest received and revaluation of marketable securities	**44,771**	40,938
	(2,906)	45,772

Note 13 - Salaries and Related Expenses

	For the year ended December 31	
	2014	2013
	NIS	NIS
Client advocacy	**616,869**	627,302
Client intake	**708,719**	879,702
Legal department	**1,501,366**	1,431,962
Research and dissemination of information	**413,377**	468,920
Internal information, data processing, IT	**298,663**	379,690
	3,538,994	3,787,576

Note 14 - Supplemental Information (Convenience Translation)

These financial statements are prepared in accordance with Israeli GAAP, as required for not-for-profit organizations in Israel. HaMoked applies the standards explained in Note 2A. Since IFRS is only required in Israel for publicly traded companies, and does not provide accounting treatment for not-for-profit organizations, HaMoked does not apply these standards.

In accordance with local legal requirements, the HaMoked maintains its accounting records in New Israel Shekels. However, for the convenience of the Donors, certain notes in the financial statements as at December 31, 2014 and 2013, and for the years then ended, have been translated into US Dollars using the representative exchange rate as at December 31, 2014 and December 31, 2013, respectively, as explained in Note 2B.

The translation into US Dollars should not be construed as a representation that the Shekel amounts actually represent US Dollars or could be converted thereto.

A. Donations receivable

	December 31 2014	December 31 2013
	US Dollar	US Dollar
Rights secretariat	**46,027**	-
Tracaire, Ireland	**-**	2,041
Embassy of Finland, Tel Aviv	**26,999**	20,609
NGO Development Center (NDC), Ramallah	**-**	33,800
Misereor, Germany*	**182,229**	118,674
	255,255	175,124

*See also Note 9.11

Note 14 - Supplemental Information (Convenience Translation) (cont'd)

B. Temporarily restricted net assets

	With temporary restriction December 31 2013	Received in 2014	Released in 2014	With temporary restriction December 31 2014
	US Dollar	US Dollar	US Dollar	US Dollar
Broederlijk Delen, Belgium	17,999	-	17,999	-
Belgium Development Agency (BTC), Jerusalem	-	-	-	-
CCFD, France	-	23,774	23,774	-
The Commission of the European Communities, Belgium	103,427	-	103,427	-
Embassy of Finland, Tel Aviv	-	33,204	33,204	-
The French Consulate, Jerusalem	-	-	-	-
May 18 Memorial Foundation	1,342	-	1,342	-
Misereor, Germany	-	188,387	188,387	-
Firedoll Foundation	-	-	-	-
NGO Development Center (NDC), Ramallah	-	-	-	-
Norwegian Refugee Council (NRC)	-	420,747	420,747	-
Oxfam Novib, Netherlands	67,977	94,390	91,883	70,484
Pro Victimis Switzerland	-	64,153	2,284	61,869
Rights secretariat	-	221,716	221,716	
Royal Norwegian Embassy, Tel Aviv	-	212,330	212,330	-
Sigrid Rausing Trust, U.K.	26,062	165,472	163,956	27,578
Spanish International Development Cooperation (AECID)	29,299	72,299	101,598	-
Trocaire, Ireland	-	40,986	40,986	-
UNDP, Jerusalem	-	19,753	19,753	-
	246,106	1,557,211	1,643,386	159,931

Note 14 - Supplemental Information (Convenience Translation) (cont'd)

C. Cost of Activities

	2014 US Dollar	2013 US Dollar
Cost of activities		
Salaries and related expenses	**910,001**	1,091,206
Jerusalem Social Rights	**7,547**	20,528
Freedom of Movement	**44,828**	83,093
Detainee Rights	**99,507**	87,835
Violence	**48,469**	97,256
Dissemination of Information	**52,083**	44,885
Court Watch	**2,871**	4,929
Torture	**16,073**	18,211
Jerusalem Residency Rights	**52,031**	55,947
West Bank Residency Rights	**1,820**	6,212
Internal Freedom of Movement	**68,434**	135,718
Overhead	**121,704**	140,395
Total cost of activities	**1,425,368**	1,786,215
General and administrative expenses	**215,971**	326,342
Fundraising and spokesperson	**58,149**	33,944
Total costs not including finance income	**1,699,488**	2,146,501