

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

**Financial Statements
As at December 31, 2016**

Financial Statements as at December 31, 2016

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**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, 2016 and 2015 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, 2016 and 2015 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.)

June 15, 2017

Balance Sheets as at December 31

	Note	2016 NIS thousand	2015 NIS thousand
Current assets			
Cash and cash equivalents	3	474	380
Marketable securities	4	1,816	2,775
Accounts receivable	5	485	349
		<u>2,775</u>	<u>3,504</u>
Fixed assets			
	6	<u>198</u>	<u>199</u>
		<u>2,973</u>	<u>3,703</u>
Current liabilities			
Payables and accrued expenses	7	<u>436</u>	<u>388</u>
Liabilities for employee severance benefits, net			
	8	<u>90</u>	<u>109</u>
Net assets			
Net assets without restrictions:			
Unrestricted assets (deficit)		(884)	10
Used for fixed assets		198	199
Restricted by HaMoked		<u>2,498</u>	<u>2,498</u>
Total net assets without restriction		1,812	2,707
Net assets with temporary restrictions	9	<u>635</u>	<u>499</u>
Total net assets		<u>2,447</u>	<u>3,206</u>
		<u>2,973</u>	<u>3,703</u>



Prof. Yosef Schwartz
 Chairperson of the Board



Mr. Noah Morris
 Treasurer
 Member of the Board

June 15, 2017
 Date

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

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

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

	2016						2015		
	Note	Unrestricted	Restricted	With	Total	Unrestricted	Restricted	With	Total
		NIS thousand	NIS thousand	temporary					
Net assets at the beginning of the year		10	199	499	3,206	142	2,498	660	3,864
Income from activities		155	-	6,860	7,015	-	-	6,551	6,579
Donations	9			(6,724)				(6,712)	
Net assets released from restriction	9	6,724	-	635	10,221	142	2,498	499	10,443
		6,889	199	2,498	10,221	142	2,498	499	10,443
Cost of activities		4,201	-	-	4,201	-	-	-	4,011
Salaries and related expenses		96	-	-	96	-	-	-	6
Jerusalem Social Rights		429	-	-	429	-	-	-	381
Freedom of Movement		178	-	-	178	-	-	-	162
Detainee Rights		626	-	-	626	-	-	-	361
Punitive home demolitions		97	-	-	97	-	-	-	105
Violence		63	-	-	63	-	-	-	77
Dissemination of Information		-	-	-	-	-	-	-	2
Court Watch		35	-	-	35	-	-	-	14
Torture		176	-	-	176	-	-	-	318
Jerusalem Residency Rights		23	-	-	23	-	-	-	13
West Bank Residency Rights		337	-	-	337	-	-	-	362
Internal Freedom of Movement		494	-	-	494	-	-	-	441
Overhead		6,785	-	-	6,785	-	-	-	6,253
Surplus of income over expenses from activities		134	199	635	3,466	142	2,498	499	4,190
General and administrative expenses	10	(1,081)	-	-	(1,081)	-	-	-	(1,126)
Fundraising and spokesperson		(269)	-	-	(269)	-	-	-	(233)
Deficit from activities before finance expenses and other income		(1,216)	199	635	2,116	142	2,498	499	2,831
Finance expenses, net	12	(71)	-	-	(71)	-	-	-	(17)
Refunds of court fees and legal expenses from previous years		402	-	-	402	-	-	-	392
Net surplus (deficit)	11	(885)	199	635	2,447	142	2,498	499	3,206
Restricted/released by HaMoked		-	-	-	-	-	-	-	-
Additions to fixed assets		(50)	50	-	-	95	-	-	-
Amounts transferred in respect of depreciation		51	(51)	-	-	(38)	-	-	-
Net assets (deficit) at the end of the year		(884)	198	635	2,447	199	2,498	499	3,206

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

Statements of Cash Flows for the Year Ended December 31

	2016	2015
	NIS thousand	NIS thousand
Cash flows from operating activities:		
Deficit from activities	(895)	(497)
Adjustments to reconcile net deficit to cash provided by operating activities (see Appendix below)	(6,755)	(5,839)
Net cash used in operations	(7,650)	(6,336)
Cash flows from investing activities:		
Change in marketable securities, net	934	(1,043)
Additions to fixed assets	(50)	(95)
Cash flows provided by (used in) investing activities	884	(1,138)
Cash flows from financing activities:		
Donations received with temporary restrictions	6,860	6,551
Net increase (decrease) in cash and cash equivalents	94	(923)
Cash and cash equivalents at beginning of year	380	1,303
Cash and cash equivalents at end of year	474	380
Appendix		
Items not affecting cash flows:		
Depreciation	51	39
Increase (decrease) in provision for severance pay	(19)	39
Amounts released from restricted assets for activities	(6,724)	(6,712)
Revaluation of marketable securities	25	26
Changes in current assets and liabilities:		
Decrease (increase) in accounts receivable	(136)	737
Increase (decrease) in accounts payable and accrued expenses	48	32
	(6,755)	(5,839)

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

Notes to the Financial Statements as at December 31, 2016

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, 2016 and 2015 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 3.845 (December 31, 2015 - \$1 = NIS 3.902). 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 statements.
- 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.

Notes to the Financial Statements as at December 31, 2016

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:

	<u>%</u>
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.

Notes to the Financial Statements as at December 31, 2016

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:

	<u>December 31,</u> <u>2016</u>	<u>December 31,</u> <u>2015</u>	<u>% of change</u> <u>2016</u>	<u>% of change</u> <u>2015</u>
CPI - in points	100.00	101.08	(1.07)	(1.00)
US \$1 - in NIS	3.845	3.902	(1.46)	0.33
Euro 1 - in NIS	4.044	4.247	(4.78)	(10.11)
GBP 1 – in NIS	4.725	5.784	(18.31)	(4.61)

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

	<u>December 31</u> <u>2016</u> <u>NIS thousand</u>	<u>December 31</u> <u>2015</u> <u>NIS thousand</u>
Israeli currency	46	80
Foreign currency	418	178
Israeli currency short-term deposits	10	122
	<u>474</u>	<u>380</u>

Notes to the Financial Statements as at December 31, 2016

Note 4 - Marketable Securities

	<u>December 31 2016</u>	<u>December 31 2015</u>
	<u>NIS thousand</u>	<u>NIS thousand</u>
Government notes	1,092	741
Debentures linked to the CPI	719	835
Mutual Funds	5	1,199
	<u>1,816</u>	<u>2,775</u>

Note 5 - Accounts Receivable

	<u>December 31 2016</u>	<u>December 31 2015</u>
	<u>NIS thousand</u>	<u>NIS thousand</u>
Donations receivable (1)	471	333
Other receivables	14	16
	<u>485</u>	<u>349</u>

(1) Donations receivable

	<u>December 31 2016</u>	<u>December 31 2015</u>
	<u>NIS thousand</u>	<u>NIS thousand</u>
The Commission of the European Communities, Belgium	182	-
Rights Secretariat	262	183
Embassy of the Kingdom of the Netherlands, Tel Aviv	7	-
Pro Victimis Switzerland	20	-
Oxfam Novib Netherlands	-	30
UNDP, Jerusalem	-	120
	<u>471</u>	<u>333</u>

Notes to the Financial Statements as at December 31, 2016

Note 6 - Fixed Assets

	<u>Leasehold improvements NIS thousand</u>	<u>Office furniture and equipment NIS thousand</u>	<u>Computers and software NIS thousand</u>	<u>Total NIS thousand</u>
Cost				
As at January 1, 2016	461	542	1,105	2,108
Additions	<u>26</u>	<u>24</u>	<u>-</u>	<u>50</u>
As at December 31, 2016	<u>487</u>	<u>566</u>	<u>1,105</u>	<u>2,158</u>
Accumulated depreciation				
As at January 1, 2016	458	419	1,032	1,909
Charge for year	<u>2</u>	<u>17</u>	<u>32</u>	<u>51</u>
As at December 31, 2016	<u>460</u>	<u>436</u>	<u>1,064</u>	<u>1,960</u>
Net book value				
As at December 31, 2016	<u>27</u>	<u>130</u>	<u>41</u>	<u>198</u>
As at December 31, 2015	<u>3</u>	<u>123</u>	<u>73</u>	<u>199</u>

Note 7 - Payables and Accrued Expenses

	<u>December 31 2016 NIS thousand</u>	<u>December 31 2015 NIS thousand</u>
Employees and related expenses	158	181
Accrued vacation pay	110	112
Accrued expenses	58	85
Accounts payable	41	10
Checks payable	<u>69</u>	<u>-</u>
	<u>436</u>	<u>388</u>

Notes to the Financial Statements as at December 31, 2016

Note 8 - Liabilities for Employee Severance Benefits, Net

A. Composition

	<u>December 31 2016</u>	<u>December 31 2015</u>
	<u>NIS thousand</u>	<u>NIS thousand</u>
Liabilities for employee severance	189	208
Severance funds	<u>(99)</u>	<u>(99)</u>
	<u>90</u>	<u>109</u>

- 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.

Notes to the Financial Statements as at December 31, 2016

Note 9 - Movement in Net Assets

A. Donations

	2016			2015		
	Unrestricted NIS thousand	With temporary restrictions NIS thousand	Total NIS thousand	Unrestricted NIS thousand	With temporary restrictions NIS thousand	Total NIS thousand
1) CCFD, France	-	210	210	-	81	81
2) Catholic Relief Services, Ramallah (CRS)	-	-	-	-	35	35
3) The Commission of the European Communities, Belgium *	-	182	182	-	1,523	1,523
4) Embassy of Finland, Tel Aviv*	-	-	-	-	-	-
5) Embassy of the Kingdom of the Netherlands, Tel Aviv*	-	7	7	-	141	141
6) Misereor, Germany*	-	-	-	-	376	376
7) New Israel Fund (NIF), Israel	-	-	-	-	-	4
8) Norwegian Refugee Council (NRC)*	-	2,169	2,169	-	1,526	1,526
9) Oxfam Novib, Netherlands	-	189	189	-	324	324
10) Pro Victimis, Switzerland	-	200	200	-	-	-
11) Rights Secretariat*	-	1,599	1,599	-	923	923
12) Royal Norwegian Embassy, Tel Aviv*	-	555	555	-	687	687
13) Sigrid Rausing Trust, U.K.	-	667	667	-	646	646
14) Spanish International Development Cooperation (AECID)	-	632	632	-	-	-
15) Trocaire, Ireland	-	64	64	-	63	63
16) UNDP, Jerusalem*	-	386	386	-	226	226
17) Private and other donations	155	-	155	24	-	24
	155	6,860	7,015	28	6,551	6,579

* Foreign Political Entity

Notes to the Financial Statements as at December 31, 2016

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

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

In 2015, € 19,000 was received for financing legal aid activity.

2. Catholic Relief Services, Ramallah

a. In 2016, US \$40,936 was received towards a project to support protection of Palestinian women and families in East Jerusalem. This project is from 11.2015 - 9.2016 (11 months) and support will total US\$50,000.

b. In 2016, US\$ 13,681 was received towards a project to support protection of Palestinian women and families in East Jerusalem. This project is from 10.2016 - 9.2017 (12 months) and support will total US\$50,000.

c. In 2015, US\$ 9,064 was received towards a project to support protection of Palestinian women and families in East Jerusalem. This project is from 11.2015 - 9.2016 (11 months) and support will total US\$50,000.

3. Commission of the European Communities, Belgium

a. The final torture project payment of €65,442 for the period will be received in mid-2017. Of this, € 20,442 will be transferred to B'tselem for their activities on the project.

b. In 2015, € 418,079 was received as the second payment towards a joint project with B'tselem on torture (9.2014- 8.2016). Of this, € 122,906 was transferred to B'tselem for their activities on the project.

c. In 2015, € 100,293 was received as the first payment for a new project together with B'tselem regarding the rights of Palestinian minors detained in East Jerusalem (1.2016- 12.2017). Of this, €32,502 was transferred to B'tselem for their activities on the project. These funds were received in 2015 and are designated entirely for activity in 2016.

4. Embassy of Finland, Tel Aviv

In 2015, € 25,000 was received as the final payment for a project supporting access to agricultural lands designated for activity in 2014.

5. Embassy of the Kingdom of the Netherlands, Tel Aviv

In 2015, €33,170.50 was transferred as the first payment on a project regarding rights of Palestinian minors detained by Israel in the West Bank. This project is from 12.2015 11.2016, therefore some of these funds are designated for 2016. Total support for the project is €35,000. The final payment for the project will be transferred in 2017 for 2016.

Notes to the Financial Statements as at December 31, 2016

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

6. Misereor, Germany

In 2015, €90,000 was transferred towards core support for 2015.

7. New Israel Fund (NIF), Israel

a. In 2016, NIS 143,863.91 were received from private donors as donor designated funds through the New Israel Fund. This included a donation from Carole and Saul Zabar of US\$35,000.

b. In 2015, NIS 4,234.27 were received from private donors as donor designated funds through the New Israel Fund;

8. Norwegian Refugee Council

a. i. In 2016, US\$ 309,176.35 was received for support of a project on forced displacement of Palestinians, with an emphasis on East Jerusalem. The project period was from April 2015 – March 2016, then extended for the period of April 2016 – September 2016 and renewed for the period of October 2016 – March 2017.

ii. In 2016, US\$ 150,150 was transferred for support of internal freedom of movement project. The project period was 4.2015 – 3. 2016 and renewed for the period of 4.2016 - 2.2017.

iii. In 2016, US\$13,333 was transferred for support of a project on freedom of movement of Palestinians, with an emphasis on movement to and from Gaza. The project was for 11-12.2016.

iv. In 2016, US \$70,972 was transferred for emergency funding for the period of 3-9.2016.

b. i. In 2015, US \$ 200,000 was received for support of a project on forced displacement of Palestinians, with an emphasis on East Jerusalem. The project period was 1.4.2015 - 31.3.2016 (12 months).

ii. In 2015, US\$ 59,724 was transferred for support of internal freedom of movement project. The project period was 2.2015 - 2.2016 (13 months).

iii. In 2015, US\$150,000 was transferred for 2015 support of a project on freedom of movement of Palestinians, with an emphasis. The project period was through 2015 and was later extended to end in February 2016.

Notes to the Financial Statements as at December 31, 2016

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

9. Oxfam Novib

- a. In 2016, €45,002 was received and designated towards project involving forced displacement in East Jerusalem. The project is for the period of 4.2016 - 3.2017.
- b.
 - i. In 2015, €67,263.60 was received and designated towards project involving forced displacement in East Jerusalem which ran between 1.1.2015 - 31.12.2015.
 - ii. In 2016, the final payment of €6,909.29 was received for this 2015 project.
 - iii. In 2014, €56,792 was received and designated towards a project involving forced displacement in East Jerusalem which ran between 1.1.2015 - 31.12.2015.

10. Pro Victimis, Switzerland

- a. In 2016, €45,000 was received and designated towards a project regarding forced displacement in East Jerusalem for 2015-2016. The final payment of €5,000 for the project was received in 2017.
- b. In 2014, €50,000 was received and designated towards a project regarding forced displacement in East Jerusalem for 2015-2016.

11. Rights Secretariat/NIRAS

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.

- a. In 2016, US\$352,000 was received in support of core legal activity. An additional US\$20,000 was received in 2017 for activity in 2016. The final payment of US\$48,000 for the period will be received in mid-2017.
- b. In 2015, 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 – 2016. The final transfer of \$47,000 was transferred in mid-2016 for activity in 2015.

12. Royal Norwegian Embassy, Tel Aviv

- a. In 2016, NOK 1,200,000 was received and designated for core legal aid activity for the period of 1-9.2016.
- b. In 2015, NIS 687,127.81 was received and designated for core legal aid activity in 2015.

Notes to the Financial Statements as at December 31, 2016

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

13. Sigrid Rausing Trust, United Kingdom

- a. In 2016, £140,000 was received towards core funding for core legal activity between 1.3.2016 - 29.2.2017.
- b. In 2015 £110,000 was received towards core funding for core legal activity between 1.3.2015 - 29.2.2016.
- c. In 2014 £110,000 was received towards core funding for core legal activity between 1.3.2014 - 28.2.2015.

14. Spanish International Development Cooperation (AECID)

In 2016, €150,000 was transferred for a project regarding access to justice for Palestinian victims of human rights violations. The project is for 18 months, between 10.2016 - 3. 2018.

15. Trocaire, Ireland

- a. In 2016, €15,000 was transferred for support of the legal aid program between the period of 3-12.2016.
- b. In 2015, €14,961.50 was transferred as the second payment for a 27 month project supporting the legal aid program beginning 1.12.2013 and ending 29.2.2016.

16. UNDP, Jerusalem

- a.
 - i. In 2016, US\$ 61,800 was transferred for a project on detainee rights for the period of 15.5.2015 – 14.5.2016, covering in part activity in 2015.
 - ii. In 2016, US\$70,000 was transferred for a project on access to justice for the period of June – December 2016.
- b.
 - i. In 2015 US\$9,000 was transferred as the final payment on the project “Access to Justice” which was concluded on 9.3.2015.
 - ii. In 2015 US\$ 17,850 was transferred for a new project on detainee rights between 15.5.2015 – 14.5.2016.

17. Private and Other Donations

- a. In 2016, €1,389, NIS 5,700 and US\$1,050 were received for ongoing activities.
- b. In 2015, €2,500, NIS 7,116 and US\$1,000 were received for ongoing activities.

Notes to the Financial Statements as at December 31, 2016

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

B. Composition of temporarily restricted net assets

	With temporary restriction December 31 2015 NIS thousand	Received in 2016 NIS thousand	Released in 2016 NIS thousand	With temporary restriction December 31 2016 NIS thousand
CCFD, France	-	-	-	-
Catholic Relief Services, Ramallah (CRS)	-	210	210	-
The Commission of the European Communities, Belgium	286	182	468	-
Embassy of the Kingdom of the Netherlands, Tel Aviv	130	7	137	-
Misereor Germany	-	-	-	-
Norwegian Refugee Council (NRC)	-	2,169	2,169	-
Oxfam Novib, Netherlands	-	189	158	31
Pro Victimis Switzerland	-	200	200	-
Rights Secretariat	-	1,599	1,599	-
Royal Norwegian Embassy, Tel Aviv	-	555	555	-
Sigrd Rausing Trust, UK	83	667	708	42
Spanish International Development Cooperation (AECID)	-	632	70	562
Trocaire, Ireland	-	64	64	-
UNDP, Jerusalem	-	386	386	-
	499	6,860	6,724	635

Notes to the Financial Statements as at December 31, 2016

Note 10 - General and Administration Expenses

	For the year ended December 31	
	2016	2015
	NIS thousand	NIS thousand
Salaries and related expenses	709	754
Professional fees	179	158
Telephone and mail	51	65
Office rent and insurance	58	65
Office expenses	23	20
Refreshments	18	16
Publications	3	2
Depreciation	10	8
Legal	27	36
Taxes and charges	3	2
	1,081	1,126

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 2016, NIS 401,919 was refunded in respect of court decisions of court fees and/or guarantees which were paid either in 2016 or in previous years during various stages of proceedings.

Note 12 - Finance Expenses, net

	For the year ended December 31	
	2016	2015
	NIS thousand	NIS thousand
Bank commissions	(41)	(45)
Interest expenses and revaluation of marketable securities	(25)	(27)
Exchange differences	(60)	11
Interest received	55	44
	(71)	(17)

Notes to the Financial Statements as at December 31, 2016

Note 13 - Salaries and Related Expenses

	For the year ended December 31	
	2016	2015
	NIS thousand	NIS thousand
Client advocacy	822	807
Client intake	848	793
Legal department	1,514	1,499
Research and dissemination of information	542	492
Internal information, data processing, IT	475	420
	4,201	4,011

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, 2016 and 2015, and for the years then ended, have been translated into US Dollars using the representative exchange rate as at December 31, 2016 and December 31, 2015, 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	December 31
	2016	2015
	USD thousand	USD thousand
The Commission of the European Communities, Belgium Rights Secretariat	47	-
Embassy of the Kingdom of the Netherlands, Tel Aviv	68	47
Pro Victimis Switzerland	2	-
Oxfam Novib Netherlands	5	-
UNDP, Jerusalem	-	7
	-	31
	122	85

Notes to the Financial Statements as at December 31, 2016

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

B. Temporarily restricted net assets

	With temporary restriction December 31 2015 USD thousand	Received in 2016 USD thousand	Released in 2016 USD thousand	With temporary restriction December 31 2016 USD thousand
CCFD, France	-	-	-	-
Catholic Relief	-	55	55	-
The Commission of the European Communities, Belgium	73	47	120	-
Embassy of the Kingdom of the Netherlands, Tel Aviv	34	2	36	-
Misereor, Germany	-	-	-	-
Norwegian Refugee Council (NRC)	-	564	564	-
Oxfam Novib, Netherlands	-	49	41	8
Pro Victimis Switzerland	-	52	52	-
Rights Secretariat	-	416	416	-
Royal Norwegian Embassy, Tel Aviv	-	144	144	-
Sigrd Rausing Trust, U.K.	21	173	184	10
Spanish International Development Cooperation (AECID)	-	164	18	146
Trocaire, Ireland	-	17	17	-
UNDP, Jerusalem	-	100	100	-
	128	1,783	1,747	164

Notes to the Financial Statements as at December 31, 2016

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

C. Cost of Activities

	<u>2016</u>	<u>2015</u>
	<u>USD thousand</u>	<u>USD thousand</u>
Cost of activities		
Salaries and related expenses	1,093	1,028
Jerusalem Social Rights	25	1
Freedom of Movement	112	98
Detainee Rights	46	41
Punitive home demolitions	163	93
Violence	25	27
Dissemination of Information	16	20
Court Watch	-	-
Torture	9	4
Jerusalem Residency Rights	46	82
West Bank Residency Rights	6	3
Internal Freedom of Movement	88	93
Overhead	128	113
	<u>1,757</u>	<u>1,603</u>
Total cost of activities		
General and administrative expenses	281	288
Fundraising and spokesperson	70	60
	<u>351</u>	<u>348</u>
Total costs not including finance income	<u>2,108</u>	<u>1,951</u>