

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

Financial Statements as of December 31, 2018

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

Financial Statements
As of December 31, 2018

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Auditor's Report to the members of

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

We have audited the accompanying statements of financial position of HaMoked: Center for the Defence of the Individual - Founded by Dr Lotte Salzberger - R.A. - Registered Amuta (hereinafter: "The Amuta") as of December 31, 2018 and the related combined statements of activities and statements of cash flows for the year then ended. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements, based on our audit.

The Financial Statements of the Amuta for the year ended December 31, 2017 were audited by another auditor who expressed an unqualified opinion on those financial statements in their report dated June 12, 2018.

We conducted our audit in accordance with generally accepted auditing standards in Israel, including those prescribed by the Israeli Auditors Regulations (Auditors' Mode of Performance), 1973. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether 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 management, as well as evaluating the overall financial statements presentation. We believe that our audit provides 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, 2018, and the combined statements of activities and statements of cash flows of the year then ended in conformity with generally accepted accounting principles in Israel (Israeli GAAP).

April 11, 2019, Jerusalem



Ziv Haft

Certified Public Accountants (Isr.)

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

Statements of Financial Position

	Note	December 31,	
		2018	2017
		NIS	NIS
<u>Assets</u>			
Current Assets:			
Cash and cash equivalents	3	1,449	982
Marketable securities	4	1,369	1,181
Accounts receivable	5	584	279
		<u>3,402</u>	<u>2,442</u>
Non-Current Assets:			
Fixed assets	6	118	149
Employee severance benefits, net asset	8	-	29
		<u>3,520</u>	<u>2,620</u>
<u>Liabilities and Net Assets</u>			
Current Liabilities:			
Accounts payable and accrued expenses	7	290	605
Non-Current Liabilities:			
Liability for employee severance benefits, net	8	8	-
Net Assets:			
Net assets without restrictions:			
Unrestricted assets		1,304	-
Used for fixed assets		118	149
Restricted by HaMoked		<u>1,446</u>	<u>1,446</u>
Total net assets without restriction		<u>2,868</u>	<u>1,595</u>
Net assets with temporary restrictions	9	354	420
Total net assets		<u>3,222</u>	<u>2,015</u>
		<u>3,520</u>	<u>2,620</u>


The accompanying notes are an integral part of the financial statements.

April 11, 2019

Date of the Approval of the
Financial Statements



Prof. Yosef Schwartz
Chairperson of the Board



Mr. Noah Morris Treasurer
Member of the Board

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, 2018

		Net Assets				
		Unrestricted		Unrestricted		
		For use in	Used for fixed	Restricted by	With	Total
Note		activities	assets	HaMoked	temporary	2018
		NIS thousand	NIS thousand	NIS thousand	NIS thousand	NIS thousand
Balance as of January 1, 2018		-	149	1,446	420	2,015
Change during 2018:						
Income from activities:						
Donations	9	672	-	-	6,017	6,689
Net assets released from restriction	9	6,083	-	-	(6,083)	-
		6,755	-	-	(66)	6,689
Cost of activities						
Salaries and related expenses	10	3,134	-	-	-	3,134
Jerusalem Social Rights		6	-	-	-	6
Freedom of Movement		115	-	-	-	115
Detainee Rights		81	-	-	-	81
Punitive home demolitions		73	-	-	-	73
Violence		23	-	-	-	23
Torture		6	-	-	-	6
Jerusalem Residency Rights		131	-	-	-	131
West Bank Residency Rights		20	-	-	-	20
Internal Freedom of Movement		46	-	-	-	46
Advertising and Dissemination of information		29	-	-	-	29
Overhead		515	-	-	-	515
		4,179	-	-	-	4,179
Surplus (deficit) from activities		2,576	-	-	(66)	2,510
General and administrative expenses	11	1,364	-	-	-	1,364
Fundraising and spokesperson		210	-	-	-	210
Deficit from activities before finance expenses and other income		1,002	-	-	(66)	936
Finance expenses, net	12	(46)	-	-	-	(46)
Refunds of court fees and legal expenses	13	317	-	-	-	317
Net surplus (deficit)		1,273	-	-	(66)	1,207
Additions to fixed assets		(1)	1	-	-	-
Amounts transferred in respect of depreciation		32	(32)	-	-	-
Total transfer		31	(31)	-	-	-
Total changes during the year		1,304	(31)	-	(66)	1,207
Balance as December 31, 2018		1,304	118	1,446	354	3,222

The accompanying notes are an integral part of the financial statements.

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, 2017

	Note	Net Assets				
		Unrestricted		Restricted		Total 2017
		For use in activities	Used for fixed assets	Restricted by HaMoked	With temporary restrictions	
		NIS thousand	NIS thousand	NIS thousand	NIS thousand	NIS thousand
Balance as of January 1, 2017		(884)	198	2,498	635	2,447
Change during 2017:						
Income from activities						
Donations	9	171	-	-	5,347	5,518
Net assets released from restriction	9	5,562	-	-	(5,562)	-
		5,733	-	-	(215)	5,518
Cost of activities						
Salaries and related expenses	10	3,653	-	-	-	3,653
Jerusalem Social Rights		7	-	-	-	7
Freedom of Movement		309	-	-	-	309
Detainee Rights		120	-	-	-	120
Punitive home demolitions		111	-	-	-	111
Violence		49	-	-	-	49
Torture		3	-	-	-	3
Jerusalem Residency Rights		186	-	-	-	186
West Bank Residency Rights		2	-	-	-	2
Internal Freedom of Movement		107	-	-	-	107
Advertising and Dissemination of Information		60	-	-	-	60
Overhead		474	-	-	-	474
		5,081	-	-	-	5,081
Surplus (deficit) from activities	11	652	-	-	(215)	437
General and administrative expenses		1,154	-	-	-	1,154
Fundraising and spokesperson		220	-	-	-	220
Deficit from activities before finance expenses and other income		(722)	-	-	(215)	(937)
Finance expenses, net	12	(21)	-	-	-	(21)
Refunds of court fees and legal expenses	13	526	-	-	-	526
Net deficit		(217)	-	-	(215)	(432)
Amounts released by HaMoked		1,052	-	(1,052)	-	-
Amounts transferred in respect of depreciation		49	(49)	-	-	-
Total transfer		1,101	(49)	(1,052)	-	-
Total changes during the year		884	(49)	(1,052)	(215)	(432)
Balance as December 31, 2017		-	149	1,446	420	2,015

The accompanying notes are an integral part of the financial statements.

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

Statements of Cash Flows for the Year Ended December 31

	2018	2017
	NIS	NIS
Cash flows from operating activities:		
Deficit from activities	1,273	(217)
Adjustments to reconcile net deficit to cash used in operating activities (see Appendix below)	(6,609)	(5,338)
Net cash used in operations	(5,336)	(5,555)
Cash flows from investing activities:		
Change in marketable securities, net	(213)	671
Additions to fixed assets	(1)	-
Net cash (used) provided by investing activities	(214)	671
Cash flows from financing activities:		
Donations received with temporary restrictions	6,017	5,392
Net cash provided from financing activities	6,017	5,392
Net increase in cash and cash equivalents	467	508
Cash and cash equivalents at beginning of year	982	474
Cash and cash equivalents at end of year	1,449	982
Appendix		
Items not affecting cash flows:		
Depreciation	32	49
Decrease (increase) in provision for severance pay	37	(90)
Increase in employee severance benefits, net asset	-	(29)
Amounts released from restricted assets for activities	(6,083)	(5,607)
Revaluation of marketable securities	25	(36)
	(5,989)	(5,713)
Changes in current assets and liabilities:		
Decrease (increase) in accounts receivable	(305)	206
Decrease (increase) in accounts payable and accrued expenses	(315)	169
	(6,609)	(5,338)

The accompanying notes are an integral part of the financial statements.

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

Notes to the Financial Statements as of December 31, 2018

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, residency rights, 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, 2018 and 2017 and for the years then ended, have been presented in Note 15 as supplemental information in US Dollar using the representative exchange rate prevailing at the balance sheet date, \$1 = NIS 3.748 (December 31, 2017 - \$1 = NIS 3.467). The Dollar amounts presented in these financial statements should not be construed to represent amounts receivable, payable or convertible into US 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.

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

Notes to the Financial Statements as of December 31, 2018

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
Computer 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 not restricted by 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 of December 31, 2018

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,		December 31, % of change	
	2018	2017	2018	2017
	NIS	NIS	NIS	NIS
CPI- in points	101.2	100.4	0.8	0.4
US \$1- in NIS	3.7480	3.4670	8.10	(9.83)
Euro 1- in NIS	4.2916	4.1526	3.35	2.69
GBP 1- in NIS	4.7934	4.6819	2.38	(0.92)

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,	
	2018	2017
	NIS thousand	NIS thousand
Israeli currency	1,355	674
Foreign currency	18	302
Israeli currency short- term deposits	76	6
	<u>1,449</u>	<u>982</u>

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

Notes to the Financial Statements as of December 31, 2018

Note 4 - Marketable Securities

	December 31,	
	2018	2017
	NIS thousand	NIS thousand
Government notes	637	277
Corporate bonds	732	311
Mutual funds	(*)	593
	1,369	1,181

(*) less than 1 NIS thousand

Note 5 - Accounts Receivable

	December 31,	
	2018	2017
	NIS thousand	NIS thousand
Donation receivable (1)	557	263
Other receivables	27	16
	584	279

(1) Donations receivable

	December 31,	
	2018	2017
	NIS thousand	NIS thousand
British Embassy, Tel Aviv *	90	-
Oxfam Novib, Netherlands *	21	-
Swiss Agency for Development and Cooperation (SDC)*	262	-
Pro Victimis Switzerland	64	-
Norwegian Refugee Council (NRC)*	120	178
UNDP, Jerusalem*	-	25
United Nations (OCHA)*	-	60
	557	263

(*) Foreign State Entry

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

Notes to the Financial Statements as of December 31, 2018

Note 6 - Fixed Assets

	Leasehold improvements	Office furniture and equipment	Computers and software	Total
	NIS thousand	NIS thousand	NIS thousand	NIS thousand
Cost				
Balance at January 1, 2018	487	566	1,105	2,158
Additions during the year	-	1	-	1
Balance at December 31, 2018	487	567	1,105	2,159
Accumulated depreciation				
Balance at January 1, 2018	464	453	1,092	2,009
Depreciation during the year	3	16	13	32
Balance at December 31, 2018	467	469	1,105	2,041
Net book value				
December 31, 2018	20	98	-	118
December 31, 2017	23	113	13	149

Note 7 – Accounts Payable and Accrued Expenses

	December 31,	
	2018	2017
	NIS thousand	NIS thousand
Employees and related expenses	125	337
Accrued vacation pay	88	103
Accrued expenses	38	90
Accounts payable	9	10
Checks payable	30	65
	290	605

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

Notes to the Financial Statements as of December 31, 2018

Note 8 - Asset (Liability) for Employee Severance Benefits, net

A. Composition:

	December 31,	
	2018	2017
	NIS thousand	NIS thousand
Liabilities for employee severance	(57)	(73)
Severance funds	49	102
	(8)	29

- 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.

The asset for severance benefits included in the balance sheet represents the amount of the severance funds which is in excess of the liability for employee severance.

Note 9 – Movement in net assets

A.

	31.12.2018
	NIS thousand
Total restricted income received this year	5,993
Less- contributions received for transfer to others and transferred	(270) (*)
Balance of contributions in the year	5,723
In addition- income receivable for the current year	557
Less- income receivable for the previous year	(263)
Net Temporary Restrictions	6,017

(*) The donations were received from the European Union for joint projects with other associations.

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

Notes to the Financial Statements as of December 31, 2018

B. Donations

	2018			2017		
	unrestricted	With temporary restrictions		unrestricted	With temporary restrictions	
	NIS thousand	NIS thousand	Total NIS thousand	NIS thousand	NIS thousand	Total NIS thousand
British Embassy, Tel Aviv *	-	134	134	-	-	-
Catholic Central Agency for Development Aid (KZE) *	-	882	882	-	-	-
Catholic Relief Services (CRS)	-	182	182	-	177	177
Ir Amim, Jerusalem **	-	201	201	-	-	-
Norwegian Refugee Council (NRC) *	-	1,536	1,536	-	1,839	1,839
Oxfam Novib, Netherlands *	-	152	152	-	230	230
Pro Victimis, Switzerland	-	192	192	-	244	244
Rights Secretariat*	-	-	-	-	1,465	1,465
Royal Norwegian Embassy, Tel Aviv*	-	-	-	-	127	127
Sigrid Rausing Trust, U.K.	-	692	692	-	637	637
Swiss Agency for Development and Cooperation (SDC) *	-	1,269	1,269	-	-	-
The Commission of the European Communities, Belgium*	-	386	386	-	-	-
Trocaire, Ireland	-	-	-	-	243	243
United Nations (OCHA)*	-	143	143	-	81	81
United Nations Children's Fund (UNICEF)*	-	196	196	-	197	197
United Nations Development Programme (UNDP), Jerusalem*	-	52	52	-	-	-
Private donation through the New Israel Fund (NIF)	537	-	537	112	107	107
Private and other donations	135	-	135	59	-	112
	672	6,017	6,689	171	5,347	5,518

(*) Foreign State Entity

(**) The contribution was received from the Royal Norwegian Embassy through the Amuta Ir Amim, Jerusalem.

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

Notes to the Financial Statements as of December 31, 2018

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

C. Composition of temporarily restricted net assets

	With temporary restrictions December 31 2017	Received in 2018	Released in 2018	With temporary restrictions December 31 2018
	NIS thousand	NIS thousand	NIS thousand	NIS thousand
British Embassy, Tel Aviv *	-	134	(134)	-
Catholic Central Agency for Development Aid (KZE) *	-	882	(821)	61
Catholic Relief Services (CRS)	-	182	(182)	-
Ir Amim, Jerusalem	-	201	(134)	67
Norwegian Refugee Council (NRC) *	-	1,536	(1,478)	58
Oxfam Novib, Netherlands *	34	152	(186)	-
Pro Victimis Switzerland	61	192	(253)	-
Royal Norwegian Embassy, Tel Aviv *	64	-	(64)	-
Sigrid Rausing Trust, UK	159	692	(683)	168
Spanish International Development Cooperation (AECID) *	102	-	(102)	-
Swiss Agency for Development and Cooperation (SDC) *	-	1,269	(1,269)	-
The Commission of the European Communities, Belgium *	-	386	(386)	-
United Nations (OCHA) *	-	143	(143)	-
United Nations Children's Fund (UNICEF) *	-	196	(196)	-
United Nations Development Programme (UNDP), Jerusalem *	-	52	(52)	-
	420	6,017	(6,083)	354

(*) Foreign State Entity

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

Notes to the Financial Statements as of December 31, 2018

Note 10 - Salaries and Related Expenses

	December 31,	
	2018	2017
	NIS thousand	NIS thousand
Client advocacy	624	582
Client intake	800	736
Legal department	1,197	1,366
Research and dissemination of information	226	438
Internal information, data processing, IT	287	531
	<u>3,134</u>	<u>3,653</u>

Note 11 - General and Administrative Expenses

	December 31,	
	2018	2017
	NIS thousand	NIS thousand
Salaries and related expenses	960	746
Professional fees	187	199
Telephone and mail	30	45
Office rent and insurance	65	60
Office expenses	20	23
Refreshment	17	19
Publications	11	14
Depreciation	7	10
Legal	25	25
Travel	5	-
Municipal taxes	35	-
Taxes and charges	2	13
	<u>1,364</u>	<u>1,154</u>

Note 12 - Finance Expenses, net

	December 31,	
	2018	2017
	NIS thousand	NIS thousand
Bank commissions	(35)	(48)
Interest expenses and revaluation of marketable securities	(27)	24
Exchange differences	(35)	(58)
Interest received	51	61
	<u>(46)</u>	<u>(21)</u>

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

Notes to the Financial Statements as of December 31, 2018

Note 13 - Refunds of Court Fees and Legal Expenses

Represents refunds from the activity of HaMoked in the Court system. 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 2018, NIS 317,125 was refunded in respect of court decisions of court fees and/or guarantees which were paid either in 2018 or in previous years during various stages of proceedings.

Note 14 – Commitments

The Amuta entered a lease agreement for its office space on Abu Oheidah St., Jerusalem. The agreement was signed in November 2018 for the period from January 1, 2019 to December 31, 2021. The Amuta has the option to extend the lease for an additional 3 years.

Minimum future payments due under the above agreement are as follows:

NIS

2019	283,250
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Furthermore, the Amuta has an option to exit the agreement by giving three months' notice and will be obligates to pay for that quarter only.

Note 15 - 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 IFRS.

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, 2018 and 2017, and for the years then ended, have been translated into US Dollars using the representative exchange rate as at December 31, 2018 and December 31, 2017, respectively, as explained in Note 2B.

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

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

Notes to the Financial Statements as of December 31, 2018

Note 15 - Supplemental Information (convenience translation) (cont'd)

A. Donations receivable

	December 31,	
	2018	2017
	USD thousand	USD thousand
British Embassy, Tel Aviv *	24	-
Oxfam Novib, Netherlands *	6	-
Swiss Agency for Development and Cooperation (SDC)*	70	-
Pro Victimis Switzerland	17	-
Norwegian Refugee Council (NRC)*	32	51
UNDP, Jerusalem *	-	7
United Nations (OCHA)*	-	17
	149	75

(*) Foreign State Entity

B. Temporarily restricted net assets

	With temporary restrictions December 31 2017	Received in 2018	Released in 2018	With temporary restrictions December 31 2018
	USD thousand	USD thousand	USD thousand	USD thousand
British Embassy, Tel Aviv *	-	36	(36)	-
Catholic Central Agency for Development Aid (KZE) *	-	235	(219)	16
Catholic Relief Services (CRS)	-	48	(48)	-
Ir Amim, Jerusalem	-	54	(36)	18
Norwegian Refugee Council (NRC)*	-	410	(394)	16
Oxfam Novib, Netherlands*	9	41	(50)	-
Pro Victimis Switzerland	17	51	(68)	-
Royal Norwegian Embassy, Tel Aviv*	19	-	(19)	-
Sigrid Rausing Trust, UK	44	185	(182)	47
Swiss Agency for Development and Cooperation (SDC)*	-	339	(339)	-
Spanish International Development Cooperation (AECID)*	13	-	(13)	-
The Commission of the European Communities, Belgium*	-	103	(103)	-
United Nations (OCHA)*	-	38	(38)	-
United Nations Children's Fund (UNICEF)*	-	53	(53)	-
United Nations Development Programme (UNDP), Jerusalem*	-	14	(14)	-
	102	1,607	(1,612)	97

(*) Foreign State Entity

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

Notes to the Financial Statements as of December 31, 2018

Note 15 - Supplemental Information (convenience translation) (cont'd)

C. Cost of activities

	December 31,	
	2018	2017
	USD thousand	USD thousand
Cost of activities		
Salaries and related expenses	836	1,054
Jerusalem Social Rights	2	2
Freedom of Movement	31	89
Detainee Rights	22	35
Punitive home demolitions	19	32
Violence	6	14
Torture	2	1
Jerusalem Residency Rights	35	54
West Bank Residency Rights	5	1
Internal Freedom of Movement	12	31
Overhead	137	137
Advertising and Dissemination of Information	7	18
Total cost of activities	1,115	1,467
General and administrative expenses	364	333
Fundraising and spokesperson	56	63
Total costs not including finance income	1,535	1,863