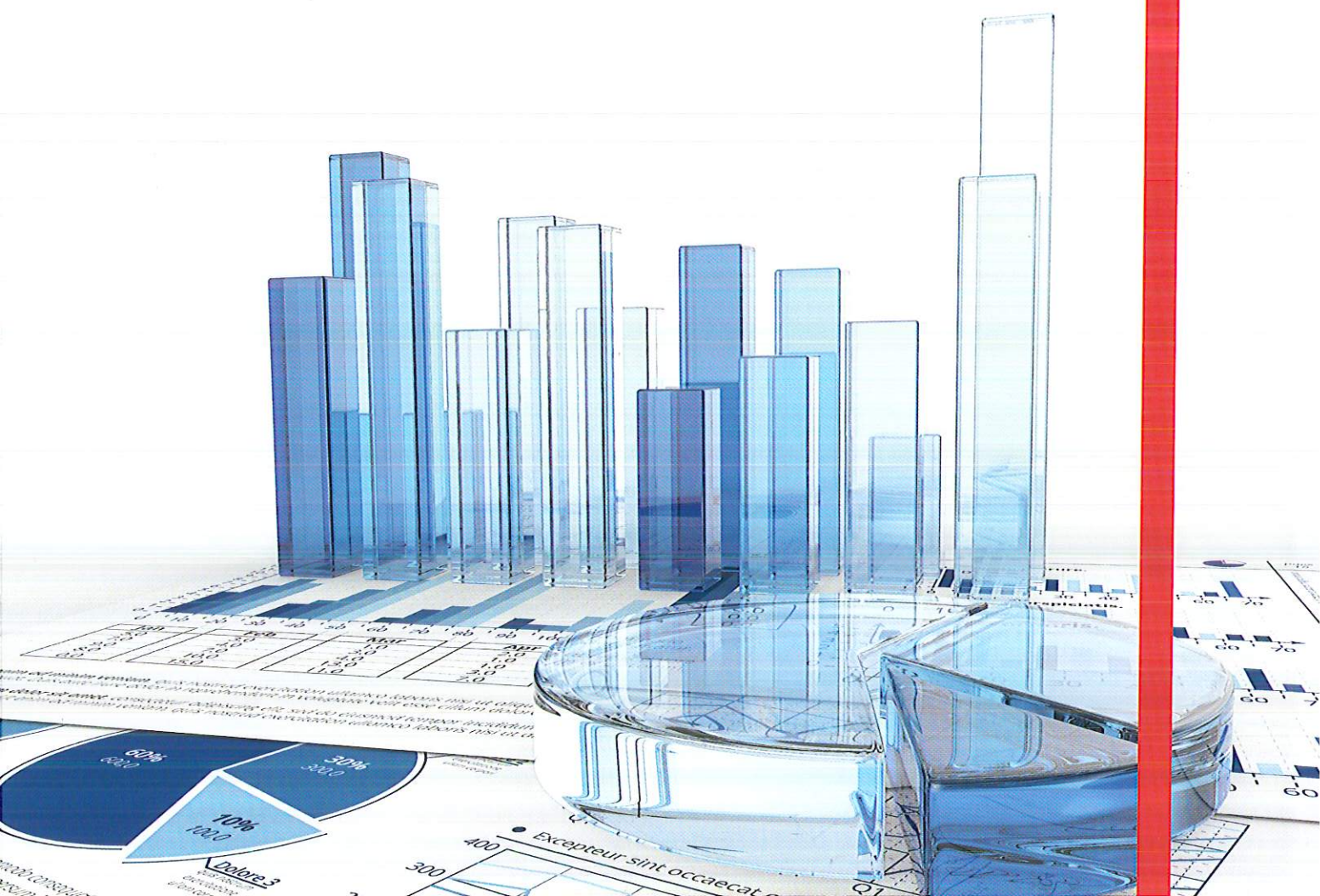


HaMoked: Center for the Defence of the Individual - Founded by Dr Lotte Salzberger - R.A.

Financial Statements as of December 31, 2019



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

**Financial Statements**  
**As of December 31, 2019**

**Index**

	<b><u>Page</u></b>
Auditor's Report	3
Statements of Financial Position	4
Combined Statements of Activities and Changes in Net Assets	5-6
Statements of Cash Flows	7
Notes to the Financial Statements	8 -19

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, 2019 and 2018, and the related combined statements of activities and changes in net assets and statements of cash flows for the two years then ended. These financial statements are the responsibility of the management of the Amuta. Our responsibility is to express an opinion on these financial statements, based on our audit.

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, 2019 and 2018, and the combined statements of activities and changes in net assets and statements of cash flows of the two years then ended in conformity with generally accepted accounting principles in Israel (Israeli GAAP).

August 26, 2020, 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,	
		2019	2018
		NIS	NIS
<b><u>Assets</u></b>			
<b>Current Assets:</b>			
Cash and cash equivalents	3	1,199	1,449
Marketable securities	4	2,598	1,369
Accounts receivable	5	474	584
		<u>4,271</u>	<u>3,402</u>
<b>Non-Current Assets:</b>			
Fixed assets	6	125	118
Employee severance benefits, net asset	8	39	-
		<u>4,435</u>	<u>3,520</u>
<b><u>Liabilities and Net Assets</u></b>			
<b>Current Liabilities:</b>			
Accounts payable and accrued expenses	7	400	290
<b>Non-Current Liabilities:</b>			
Liability for employee severance benefits, net	8	-	8
<b>Net Assets:</b>			
<b>Net assets without restrictions:</b>			
Unrestricted assets		2,053	1,304
Used for fixed assets		125	118
Restricted by HaMoked		<u>1,446</u>	<u>1,446</u>
Total net assets without restriction		<u>3,624</u>	<u>2,868</u>
Net assets with temporary restrictions	9	<u>411</u>	<u>354</u>
Total net assets		<u>4,035</u>	<u>3,222</u>
		<u>4,435</u>	<u>3,520</u>

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

August 26, 2020

Date of the Approval of the  
Financial Statements

*Noah Morry*

Dr. Noah Morris Treasurer  
Member of the Board

*R. Meron*

Mr. Raphael Meron  
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, 2019

	Note	Net Assets				
		Unrestricted		Restricted		Total 2019
		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, 2019		1,304	118	1,446	354	3,222
<b>Change during 2019:</b>						
<b>Income from activities</b>						
Donations	9	250	-	-	6,029	6,279
Net assets released from restriction	9	5,972	-	-	(5,972)	-
		6,222	-	-	57	6,279
<b>Cost of activities</b>						
Salaries and related expenses	10	3,127	-	-	-	3,127
Jerusalem Social Rights		21	-	-	-	21
Freedom of Movement		148	-	-	-	148
Detainee Rights		129	-	-	-	129
Punitive Home Demolitions		104	-	-	-	104
Violence		40	-	-	-	40
Torture		9	-	-	-	9
Jerusalem Residency Rights		274	-	-	-	274
West Bank Residency Rights		13	-	-	-	13
Internal Freedom of Movement		148	-	-	-	148
Advertising and Dissemination of Information		54	-	-	-	54
Overhead		496	-	-	-	496
		4,563	-	-	-	4,563
<b>Surplus from activities</b>	11	1,659	-	-	57	1,716
General and administrative expenses		1,207	-	-	-	1,207
Fundraising and spokesperson		199	-	-	-	199
<b>Surplus from activities before finance expenses and other income</b>		253	-	-	57	310
Finance income, net	12	73	-	-	-	73
Refunds of court fees and legal expenses	13	430	-	-	-	430
<b>Net surplus</b>		756	-	-	57	813
Amounts released by HaMoked		(30)	30	-	-	-
Amounts transferred in respect of depreciation		23	(23)	-	-	-
<b>Total transfer</b>		(7)	7	-	-	-
<b>Total changes during the year</b>		749	7	-	57	813
<b>Balance as of December 31, 2019</b>		2,053	125	1,446	411	4,035

**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**

	Note	Net Assets				
		Unrestricted		Restricted		Total 2018
		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, 2018		-	149	1,446	420	2,015
<b>Change during 2018:</b>						
<b>Income from activities</b>						
Donations	9	672	-	-	6,017	6,689
Net assets released from restriction	9	6,083	-	-	(6,083)	-
		6,755	-	-	(66)	6,689
<b>Cost of activities</b>						
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
<b>Surplus (deficit) from activities</b>	11	2,576	-	-	(66)	2,510
General and administrative expenses		1,364	-	-	-	1,364
Fundraising and spokesperson		210	-	-	-	210
<b>Deficit from activities before finance expenses and other income</b>		1,002	-	-	(66)	936
Finance expenses, net	12	(46)	-	-	-	(46)
Refunds of court fees and legal expenses	13	317	-	-	-	317
<b>Net deficit</b>		1,273	-	-	(66)	1,207
Amounts released by HaMoked		(1)	1	-	-	-
Amounts transferred in respect of depreciation		32	(32)	-	-	-
<b>Total transfer</b>		31	(31)	-	-	-
<b>Total changes during the year</b>		1,304	(31)	-	(66)	1,207
<b>Balance as of December 31, 2018</b>		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.**

**Statements of Cash Flows for the Year Ended December 31, 2019**

	<u>2019</u>	<u>2018</u>
	<u>NIS</u>	<u>NIS</u>
<b>Cash flows from operating activities:</b>		
Surplus from activities	756	1,273
Adjustments to reconcile net deficit to cash used in operating activities (see Appendix below)	<u>(5,825)</u>	<u>(6,609)</u>
Net cash used for operations	<u>(5,069)</u>	<u>(5,336)</u>
<b>Cash flows from investing activities:</b>		
Change in marketable securities, net	<u>(1,180)</u>	<u>(213)</u>
Additions to fixed assets	<u>(30)</u>	<u>(1)</u>
Net cash used for investing activities	<u>(1,210)</u>	<u>(214)</u>
<b>Cash flows from financing activities:</b>		
Donations received with temporary restrictions	<u>6,029</u>	<u>6,017</u>
Net cash provided from financing activities	<u>6,029</u>	<u>6,017</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<u>(250)</u>	<u>467</u>
<b>Cash and cash equivalents at beginning of year</b>	<u>1,449</u>	<u>982</u>
<b>Cash and cash equivalents at end of year</b>	<u><u>1,199</u></u>	<u><u>1,449</u></u>
<b>Appendix</b>		
<b>Items not affecting cash flows:</b>		
Depreciation	23	32
Change in provision/benefits for severance pay	(47)	37
Amounts released from restricted assets for activities	(5,972)	(6,083)
Revaluation of marketable securities	<u>(49)</u>	<u>25</u>
	<u>(6,045)</u>	<u>(5,989)</u>
<b>Changes in current assets and liabilities:</b>		
Decrease (increase) in accounts receivable	110	(305)
Increase (decrease) in accounts payable and accrued expenses	<u>110</u>	<u>(315)</u>
	<u>(5,825)</u>	<u>(6,609)</u>

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, 2019**

**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, 2019 and 2018 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 3.456 (December 31, 2018 - \$1 = NIS 3.748). 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, 2019**

**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, 2019**

**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	
	2019	2018	2019	2018
	NIS	NIS	NIS	NIS
CPI- in points	100.8	100.2	0.60	0.80
US \$1- in NIS	3.456	3.748	(7.79)	8.10
Euro 1- in NIS	3.878	4.292	(9.63)	3.35
GBP 1- in NIS	4.559	4.793	(4.87)	2.38

**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,	
	2019	2018
	NIS thousand	NIS thousand
Israeli currency	868	1,355
Foreign currency	153	18
Israeli currency short- term deposits	178	76
	<u>1,199</u>	<u>1,449</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, 2019**

**Note 4 - Marketable Securities**

	December 31,	
	2019	2018
	NIS thousand	NIS thousand
Government bonds	1,391	637
Corporate bonds	1,112	732
Mutual funds	95	(*)
	<u>2,598</u>	<u>1,369</u>

(\*) less than 1 NIS thousand

**Note 5 - Accounts Receivable**

	December 31,	
	2019	2018
	NIS thousand	NIS thousand
Donation receivable (1)	446	557
Other receivables	28	27
	<u>474</u>	<u>584</u>

(1) Donations receivable

	December 31,	
	2019	2018
	NIS thousand	NIS thousand
British Embassy, Tel Aviv *	-	90
Oxfam Novib, Netherlands *	42	21
Swiss Agency for Development and Cooperation (SDC)*	242	262
Pro Victimis Switzerland	-	64
Norwegian Refugee Council (NRC)*	162	120
	<u>446</u>	<u>557</u>

(\*) 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, 2019**

**Note 6 - Fixed Assets**

	Leasehold improvements	Office furniture and equipment	Computers and software	Total
	NIS thousand	NIS thousand	NIS thousand	NIS thousand
<b>Cost</b>				
Balance at January 1, 2019	487	567	1,105	2,159
Additions during the year	4	4	22	30
Balance at December 31, 2019	491	571	1,127	2,189
<b>Accumulated depreciation</b>				
Balance at January 1, 2019	467	469	1,105	2,041
Depreciation during the year	3	15	5	23
Balance at December 31, 2019	470	484	1,110	2,064
<b>Net book value</b>				
December 31, 2019	21	87	17	125
December 31, 2018	20	98	-	118

**Note 7 – Accounts Payable and Accrued Expenses**

	December 31,	
	2019	2018
	NIS thousand	NIS thousand
Employees and related expenses	191	125
Accrued vacation pay	84	88
Accrued expenses	73	38
Accounts payable	20	9
Checks payable	32	30
	400	290

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

**Notes to the Financial Statements as of December 31, 2019**

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

**A. Composition:**

	December 31,	
	2019	2018
	NIS thousand	NIS thousand
Liabilities for employee severance	(15)	(57)
Severance funds	54	49
	39	(8)

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.**

	31.12.2019
	NIS thousand
Total restricted income received this year	6,324
Less- contributions received for transfer to others and transferred	(*) (184)
Balance of contributions in the year	6,140
In addition- income receivable for the current year	446
Less- income receivable for the previous year	(557)
Net Temporary Restrictions	6,029

(\*) 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, 2019**

### **B. Donations**

	2019		2018	
	With		With	
	Unrestricted	temporary restrictions	Unrestricted	temporary restrictions
	NIS thousand	NIS thousand	NIS thousand	NIS thousand
British Embassy, Tel Aviv *	-	71	-	134
Catholic Central Agency for Development Aid (KZE) *	-	615	-	882
Catholic Relief Services (CRS)	-	181	-	182
Ir Amim, Jerusalem **	-	204	-	201
Norwegian Refugee Council (NRC) *	-	1,654	-	1,536
Oxfam Novib, Netherlands *	-	238	-	152
Pro Victimis, Switzerland	-	295	-	192
Sigrid Rausing Trust, U.K.	-	637	-	692
Swiss Agency for Development and Cooperation (SDC) *	-	1,220	-	1,269
The Commission of the European Communities, Belgium *	-	-	-	386
The European Commission (EIDHR) *	-	358	-	-
United Nations (OCHA) *	-	-	-	143
United Nations Children's Fund (UNICEF) *	-	413	-	196
United Nations Development Programme (UNDP), Jerusalem *	-	-	-	52
United Nations Voluntary Fund for Victims of Torture (UNV/FVT) *	-	143	-	-
Private donation through the New Israel Fund (NIF)	154	-	537	-
Private and other donations	96	-	135	537
	250	6,029	672	135
		6,279	6,017	6,689

(\*) 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, 2019**

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

**C. Composition of temporarily restricted net assets**

	With temporary restrictions December 31 2018	Received in 2019	Released in 2019	With temporary restrictions December 31 2019
	NIS thousand	NIS thousand	NIS thousand	NIS thousand
British Embassy, Tel Aviv *	-	71	(71)	-
Catholic Central Agency for Development Aid (KZE) *	61	615	(676)	-
Catholic Relief Services (CRS)	-	181	(181)	-
Ir Amim, Jerusalem	67	204	(203)	68
Norwegian Refugee Concil (NRC) *	58	1,654	(1,691)	21
Oxfam Novib, Netherlands *	-	238	(231)	7
Pro Victims Switzerland	-	295	(235)	60
Sigrid Rausing Trust, UK	168	637	(646)	159
Swiss Agency for Development and Cooperation (SDC) *	-	1,220	(1,220)	-
The European Commission *	-	358	(358)	-
United Nations Children's Fund (UNICEF) *	-	413	(413)	-
United Nations Voluntary Fund for Victims to Torture (UNVFVT) *	-	143	(47)	96
	354	6,029	(5,972)	411

(\*) 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, 2019**

**Note 10 - Salaries and Related Expenses**

	December 31,	
	2019	2018
	NIS thousand	NIS thousand
Client advocacy	584	624
Client intake	884	800
Legal department	1,312	1,197
Research and dissemination of information	147	226
Internal information, data processing, IT	200	287
	3,127	3,134

**Note 11 - General and Administrative Expenses**

	December 31,	
	2019	2018
	NIS thousand	NIS thousand
Salaries and related expenses	845	960
Professional fees	145	187
Telephone and mail	17	30
Office rent and insurance	61	65
Office expenses	19	20
Refreshment	20	17
Publications	17	11
Depreciation	5	7
Legal	25	25
Travel expenses	5	5
Municipal taxes	26	35
Continuing education programs	6	-
Taxes and charges	16	2
	1,207	1,364

**Note 12 - Finance Expenses, net**

	December 31,	
	2019	2018
	NIS thousand	NIS thousand
Bank commissions	(27)	(35)
Interest expenses and revaluation of marketable securities	50	(27)
Exchange differences	(16)	(35)
Interest received	66	51
	73	(46)

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

**Notes to the Financial Statements as of December 31, 2019**

**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 2019, NIS 426,856 was refunded in respect of court decisions of court fees and/or guarantees which were paid either in 2019 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 2019 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:

	<u>NIS</u>
2020	283,250

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, 2019 and 2018, and for the years then ended, have been translated into US Dollars using the representative exchange rate as at December 31, 2019 and December 31, 2018, 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, 2019**

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

**A. Donations receivable**

	December 31,	
	2019	2018
	USD thousand	USD thousand
British Embassy, Tel Aviv *	-	24
Oxfam Novib, Netherlands *	12	6
Swiss Agency for Development and Cooperation (SDC)*	70	70
Pro Victimis Switzerland	-	17
Norwegian Refugee Council (NRC)*	47	32
	129	149

(\*) Foreign State Entity

**B. Temporarily restricted net assets**

	With temporary restrictions December 31 2018	Received in 2019	Released in 2019	With temporary restrictions December 31 2019
	USD thousand	USD thousand	USD thousand	USD thousand
British Embassy, Tel Aviv *	-	21	(21)	-
Catholic Central Agency for Development Aid (KZE) *	16	178	(194)	-
Catholic Relief Services (CRS)	-	52	(52)	-
Ir Amim, Jerusalem	18	59	(57)	20
Norwegian Refugee Council (NRC)*	16	478	(488)	6
Oxfam Novib, Netherlands*	-	69	(67)	2
Pro Victimis Switzerland	-	85	(68)	17
Sigrid Rausing Trust, UK	47	184	(185)	46
Swiss Agency for Development and Cooperation (SDC)*	-	353	(353)	-
The European Commission (EIDHR) *	-	104	(104)	-
United Nations Children's Fund (UNICEF)*	-	120	(120)	-
United Nations Voluntary Fund for Victims of Torture (UNVFVT) *	-	41	(13)	28
	97	1,744	(1,722)	119

(\*) 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, 2019**

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

**C. Cost of activities**

	December 31,	
	2019	2018
	USD thousand	USD thousand
<b>Cost of activities</b>		
Salaries and related expenses	905	836
Jerusalem Social Rights	6	2
Freedom of Movement	43	31
Detainee Rights	37	22
Punitive home demolitions	30	19
Violence	12	6
Torture	3	2
Jerusalem Residency Rights	79	35
West Bank Residency Rights	4	5
Internal Freedom of Movement	43	12
Overhead	144	137
Advertising and Dissemination of Information	16	8
<b>Total cost of activities</b>	<b>1,322</b>	<b>1,115</b>
General and administrative expenses	349	364
Fundraising and spokesperson	58	56
<b>Total costs not including finance income</b>	<b>1,729</b>	<b>1,535</b>

**Note 16 - Subsequent events:**

With the outbreak of the COVID-19 pandemic in Israel, the Amuta prepared for the possibility of remote work, in order to enable the continued provision of services to beneficiaries in the event of a full lockdown. The restrictions imposed to contain the pandemic lead to a reduction in the Amuta activities, particularly in the field of freedom of movement. Therefore, some reduction in the scale of activities is expected. HaMoked's Board estimates that the effect of the pandemic on income for the 2020 year will not be significant and will not require further reduction in activities.