

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

**Financial Statements as of December 31, 2020**

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

**Financial Statements**  
**As of December 31, 2020**

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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, 2020 and 2019, 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, 2020 and 2019, 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).

March 22, 2021, 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,	
		2020	2019
		NIS	NIS
<b><u>Assets</u></b>			
<b>Current Assets:</b>			
Cash and cash equivalents	3	1,567	1,199
Marketable securities	4	2,647	2,598
Accounts receivable	5	862	474
		<u>5,076</u>	<u>4,271</u>
<b>Non-Current Assets:</b>			
Fixed assets	6	226	125
Employee severance benefits, net asset	8	28	39
		<u>5,330</u>	<u>4,435</u>
<b><u>Liabilities and Net Assets</u></b>			
<b>Current Liabilities:</b>			
Accounts payable and accrued expenses	7	407	400
<b>Net Assets:</b>			
Net assets without restrictions:			
Unrestricted assets		2,385	2,053
Used for fixed assets		226	125
Restricted by HaMoked		1,446	1,446
		<u>4,057</u>	<u>3,624</u>
Total net assets without restriction			
		<u>4,057</u>	<u>3,624</u>
Net assets with temporary restrictions	9	866	411
		<u>4,923</u>	<u>4,035</u>
Total net assets			
		<u>5,330</u>	<u>4,435</u>

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

March 22, 2021

Date of the Approval of the  
Financial Statements



Dr. Noah Morris Treasurer  
Member of the Board



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, 2020

		Net Assets				
		Unrestricted		Restricted		
	Note	For use in activities	Used for fixed assets	Restricted by HaMoked	With temporary restrictions	Total 2020
		NIS thousand	NIS thousand	NIS thousand	NIS thousand	NIS thousand
Balance as of January 1, 2020		2,053	125	1,446	411	4,035
<b>Change during 2020:</b>						
<b>Income from activities</b>						
Donations	9	510	-	-	5,684	6,194
Net assets released from restriction	9	5,229	-	-	(5,229)	-
		5,739	-	-	455	6,194
<b>Cost of activities</b>						
Salaries and related expenses	10	2,824	-	-	-	2,824
Jerusalem Social Rights		2	-	-	-	2
Freedom of Movement		86	-	-	-	86
Detainee Rights		36	-	-	-	36
Punitive Home Demolitions		93	-	-	-	93
Violence		5	-	-	-	5
Torture		13	-	-	-	13
Jerusalem Residency Rights		225	-	-	-	225
Internal Freedom of Movement		156	-	-	-	156
Advertising and Dissemination of Information		261	-	-	-	261
Overhead		428	-	-	-	428
		4,129	-	-	-	4,129
<b>Surplus from activities</b>		1,610	-	-	455	2,065
General and administrative expenses	11	1,223	-	-	-	1,223
Fundraising and spokesperson		195	-	-	-	195
<b>Surplus from activities before finance expenses and other income</b>		192	-	-	455	647
Finance expense, net	12	(68)	-	-	-	(68)
Refunds of court fees and legal expenses	13	309	-	-	-	309
<b>Net surplus</b>		433	-	-	455	888
Amounts released by Hamoked		(130)	130	-	-	-
Amounts transferred in respect of depreciation		29	(29)	-	-	-
<b>Total transfer</b>		(101)	101	-	-	-
<b>Total changes during the year</b>		332	101		455	888
<b>Balance as of December 31, 2020</b>		2,385	226	1,446	866	4,923



**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				Total 2019 NIS thousand
		Unrestricted		Restricted		
		For use in activities	Used for fixed assets	Restricted by Hamoked	With temporary restrictions	
		NIS thousand	NIS thousand	NIS thousand	NIS thousand	
Balance as of January 1, 2020		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

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, 2020**

	<b>2020</b>	<b>2019</b>
	<b>NIS</b>	<b>NIS</b>
<b>Cash flows from operating activities:</b>		
Surplus from activities	433	756
Adjustments to reconcile net deficit to cash used in operating activities (see Appendix below)	(5,523)	(5,825)
Net cash used for operations	(5,090)	(5,069)
<b>Cash flows from investing activities:</b>		
Change in marketable securities, net	(96)	(1,180)
Additions to fixed assets	(130)	(30)
Net cash used for investing activities	(226)	(1,210)
<b>Cash flows from financing activities:</b>		
Donations received with temporary restrictions	5,684	6,029
Net cash provided from financing activities	5,684	6,029
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>368</b>	<b>(250)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>1,199</b>	<b>1,449</b>
<b>Cash and cash equivalents at end of year</b>	<b>1,567</b>	<b>1,199</b>
<b>Appendix</b>		
<b>Items not affecting cash flows:</b>		
Depreciation	29	23
Change in provision/benefits for severance pay	11	(47)
Amounts released from restricted assets for activities	(5,229)	(5,972)
Revaluation of marketable securities	47	(49)
	(5,142)	(6,045)
<b>Changes in current assets and liabilities:</b>		
Decrease (increase) in accounts receivable	(388)	110
Decrease in accounts payable and accrued expenses	7	110
	(5,523)	(5,825)

**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, 2020**

#### **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, 2020 and 2019 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, 2019 - \$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, 2020**

**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.

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

### **Notes to the Financial Statements as of December 31, 2020**

#### **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	
	2020	2019	2020	2019
	NIS	NIS	NIS	NIS
CPI- in points	100.1	100.8	(0.69)	0.60
US \$1- in NIS	3.215	3.456	(6.97)	(7.79)
Euro 1- in NIS	3.944	3.878	1.7	(9.63)
GBP 1- in NIS	4.392	4.559	(3.68)	(4.87)

##### **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.

##### **H. New Standards not yet implemented:**

###### **Accounting Standard No. 40- Accounting Rules and Financial Reporting by Non-Profit Organizations:**

On August 13th, 2021, Accounting Standard No. 40, "Accounting Rules and Financial Reporting by Non-Profit Organizations" (hereinafter - "Standard") was published. The standard consolidates the accounting and financial reporting rules for non-profit organizations and replaces statement number 69 and its amendments.

The standard includes many changes, including rules for recognizing income in non-profit institutions compared to the existing standard. The changes (among other things): Changes in the timing of the recognition of income from donations (the standard stipulates that donations of fixed assets and donations of cash for investment in fixed assets will be recognized in the activity report when the asset is ready for its intended use or throughout the limitation period set by the donor and not directly as an addition to net assets as was customary hitherto) The standard will apply to financial statements for annual periods beginning on or after January 1, 2021. The professional committee encourages early application, the association has chosen not to opt for early adoption of the standard. As of the date of publication of the financial statements, the implications of the changes on the association's financial statements at the date of first application of the standard have not yet been examined.

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

## **Notes to the Financial Statements as of December 31, 2020**

### **Note 3 – Cash and Cash Equivalents**

	December 31,	
	2020	2019
	NIS thousand	NIS thousand
Israeli currency	1,421	868
Foreign currency	19	153
Israeli currency short- term deposits	127	178
	<u>1,567</u>	<u>1,199</u>

### **Note 4 - Marketable Securities**

	December 31,	
	2020	2019
	NIS thousand	NIS thousand
Government bonds	1,472	1,391
Corporate bonds	1,035	1,112
Mutual funds	140	95
	<u>2,647</u>	<u>2,598</u>

### **Note 5 - Accounts Receivable**

	December 31,	
	2020	2019
	NIS thousand	NIS thousand
Employee loan	16	-
Donation receivable (1)	777	446
Expenses in advance	42	28
Other receivables	27	-
	<u>862</u>	<u>474</u>

#### **(1) Donations receivable**

	December 31,	
	2020	2019
	NIS thousand	NIS thousand
Oxfam Novib, Netherlands *	45	42
Swiss Agency for Development and Cooperation (SDC)*	225	242
Catholic Central Agency for Development Aid (KZE) *	273	-
Norwegian Refugee Council (NRC)*	234	162
	<u>777</u>	<u>446</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, 2020

### 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, 2020	491	571	1,127	2,189
Additions during the year	85	14	31	130
Balance at December 31, 2020	576	585	1,158	2,319
<b>Accumulated depreciation</b>				
Balance at January 1, 2020	470	484	1,110	2,064
Depreciation during the year	5	14	10	29
Balance at December 31, 2020	475	498	1,120	2,093
<b>Net book value</b>				
December 31, 2020	101	87	38	226
December 31, 2019	21	87	17	125

### Note 7 – Accounts Payable and Accrued Expenses

	December 31,	
	2020	2019
	NIS thousand	NIS thousand
Employees and related expenses	163	191
Accrued vacation pay	106	84
Accrued expenses	120	73
Accounts payable	18	20
Checks payable	-	32
	407	400



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

**Notes to the Financial Statements as of December 31, 2020**

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

**A. Composition:**

	December 31,	
	2020	2019
	NIS thousand	NIS thousand
Liabilities for employee severance	(27)	(15)
Severance funds	55	54
	28	39

- 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.**

	31.12.2020
	NIS thousand
Total restricted income received this year	5,396
Less- contributions received for transfer to others and transferred	(*) (43)
Balance of contributions in the year	5,353
In addition- income receivable for the current year	777
Less- income receivable for the previous year	(446)
Net Temporary Restrictions	5,684

(\*) 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, 2020**

**B. Donations**

	2020		2019	
	With		With	
	Unrestricted	temporary restrictions	Unrestricted	temporary restrictions
	NIS thousand	NIS thousand	NIS thousand	NIS thousand
British Embassy, Tel Aviv *	-	-	-	71
Catholic Central Agency for Development Aid (KZE) *	-	980	-	615
Catholic Relief Services (CRS)	-	169	-	181
Ir Amim, Jerusalem **	-	220	-	204
Norwegian Refugee Council (NRC) *	-	1,258	-	1,654
Oxfam Novib, Netherlands *	-	171	-	238
Pro Victimis, Switzerland	-	367	-	295
Sigrid Rausing Trust, U.K.	-	220	-	637
Spanish Agency for International Development Cooperation (AECID)*	-	682	-	-
Swiss Agency for International Development and Cooperation (SDC) *	-	1,170	-	-
The European Commission (EIDHR)*	-	74	-	1,220
United Nations Children's Fund (UNICEF)*	-	218	-	358
United Nations Voluntary Fund for Victims of Torture (UNVFT)*	-	155	-	413
Private donation through the New Israel Fund (NIF)	396	-	154	143
Private and other donations	114	-	96	154
	510	5,684	250	-
		6,194		6,029
				6,279

(\*) Foreign State Entity

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

**Notes to the Financial Statements as of December 31, 2020**

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

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

	With temporary restrictions December 31 2019	NIS thousand	Received in 2020	NIS thousand	Released in 2020	NIS thousand	With temporary restrictions December 31 2020	NIS thousand
Catholic Central Agency for Development Aid (KZE) *	-		980		(980)		-	
Catholic Relief Services (CRS)	-		169		(169)		-	
Ir Amim, Jerusalem	68		220		(214)		74	
Norwegian Refugee Concil (NRC) *	21		1,258		(1,250)		29	
Oxfam Novib, Netherlands *	7		171		(178)		-	
Pro Victimis Switzerland	60		367		(237)		190	
Sigrid Rausing Trust, UK	159		220		(214)		165	
Spanish Agency for International Development Cooperation (AECID)*	-		682		(290)		392	
Swiss Agency for Development and Cooperation (SDC) *	-		1,170		(1,170)		-	
The European Commission *	-		74		(74)		-	
United Nations Children's Fund (UNICEF)*	96		218		(298)		16	
United Nations Voluntary Fund for Victims to Torture (UNVFT)*	-		155		(155)		-	
	411		5,684		(5,229)		866	

(\*) 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, 2020**

**Note 10 - Salaries and Related Expenses**

	December 31,	
	2020	2019
	NIS thousand	NIS thousand
Client advocacy	534	584
Client intake	747	884
Legal department	1,277	1,312
Research and dissemination of information	130	147
Internal information, data processing, IT	136	200
	<u>2,824</u>	<u>3,127</u>

**Note 11 - General and Administrative Expenses**

	December 31,	
	2020	2019
	NIS thousand	NIS thousand
Salaries and related expenses	867	845
Professional fees	155	145
Telephone and mail	20	17
Office rent and insurance	72	61
Office expenses	20	19
Refreshment	12	20
Publications	5	17
Depreciation	6	5
Legal	24	25
Travel expenses	3	5
Municipal taxes	22	26
Continuing education programs	-	6
Taxes and charge	3	5
	<u>1,223</u>	<u>1,207</u>

**Note 12 - Finance Expenses, net**

	December 31,	
	2020	2019
	NIS thousand	NIS thousand
Bank commissions	(25)	(27)
Interest expenses and revaluation of marketable securities	(95)	50
Exchange differences	(9)	(16)
Interest received	61	66
	<u>(68)</u>	<u>73</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, 2020**

**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 2020, NIS 309,400 was refunded in respect of court decisions of court fees and/or guarantees which were paid either in 2020 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, 2020 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>
2021	260,950

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, 2020 and 2019, and for the years then ended, have been translated into US Dollars using the representative exchange rate as at December 31, 2020 and December 31, 2019, 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, 2020

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

#### **A. Donations receivable**

	December 31,	
	2020	2019
	USD thousand	USD thousand
Catholic Central Agency for Development Aid (KZE)*	85	-
Oxfam Novib, Netherlands *	14	12
Swiss Agency for Development and Cooperation (SDC)*	70	70
Norwegian Refugee Council (NRC)*	73	47
	<u>242</u>	<u>129</u>

(\*) Foreign State Entity

#### **B. Temporarily restricted net assets**

	With temporary restrictions December 31 2019	Received in 2020	Released in 2020	With temporary restrictions December 31 2020
	USD thousand	USD thousand	USD thousand	USD thousand
Catholic Central Agency for Development Aid (KZE) *	-	305	(305)	-
Catholic Relief Services (CRS)	-	53	(53)	-
Ir Amim, Jerusalem	20	68	(65)	23
Norwegian Refugee Council (NRC)*	6	391	(388)	9
Oxfam Novib, Netherlands*	2	53	(55)	-
Pro Victimis Switzerland	17	114	(72)	59
Sigrid Rausing Trust, UK	46	69	(65)	50
Spanish Agency for International Development Cooperation (AECID)	-	212	(90)	122
Swiss Agency for Development and Cooperation (SDC)*	-	350	(350)	-
The European Commission (EIDHR) *	-	23	(23)	-
United Nations Children's Fund (UNICEF)*	28	68	(91)	5
United Nations Voluntary Fund for Victims of Torture (UNVFVT) *	-	45	(45)	-
	<u>119</u>	<u>1,751</u>	<u>(1,602)</u>	<u>268</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, 2020**

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

**C. Cost of activities**

	December 31,	
	2020	2019
	USD thousand	USD thousand
<b>Cost of activities</b>		
Salaries and related expenses	878	905
Jerusalem Social Rights	1	6
Freedom of Movement	27	43
Detainee Rights	11	37
Punitive home demolitions	29	30
Violence	2	12
Torture	4	3
Jerusalem Residency Rights	70	79
West Bank Residency Rights	-	4
Internal Freedom of Movement	49	43
Overhead	133	144
Advertising and Dissemination of Information	81	16
<b>Total cost of activities</b>	<b>1,285</b>	<b>1,322</b>
General and administrative expenses	380	349
Fundraising and spokesperson	96	58
<b>Total costs not including finance income</b>	<b>1,761</b>	<b>1,729</b>

**Note 16 - Significant events during the reporting period:**

Following the outbreak of the COVID 19 in China in December 2019, and its spread in early 2020 to many other countries, there has been a decrease in the volume of activity in many regions around the world, including Israel. The spread of the virus has, among other things, led to a decrease in the volume of global transportation, to restrictions on traffic and employment imposed by the Israeli government and other governments around the world. In addition, in accordance with government directives in Israel, the activity of businesses was banned or restricted, the presence of human resources in workplaces was significantly restricted, places of entertainment and education systems were shut down and restrictions were imposed on leaving homes.

In accordance with the directives of the Ministry of Health of Israel and the Government of 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 2021 year will not be significant and will not require further reduction in activities.