

ACCESS ISRAEL (N.G.O.)
registered society no' 580341204

FINANCIAL STATEMENTS

31 DECEMBER 2023

ACCESS ISRAEL (N.G.O.)
registered society No' 580341204
Financial Statements, as at December 31, 2023

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ACCESS ISRAEL (N.G.O.)
Independent Auditor's Report

We have audited the accompanying balance sheets of ACCESS ISRAEL (N.G.O.- Non Governmental Organization) as of 31 December, 2023 and 2022 and the related statements of operations for the years ended 31 December, 2023 and 2022. These financial statements are the responsibility of the management of the organization. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audit in accordance with generally accepted auditing standards, including those prescribed by the Auditors' (Mode of Performance) Regulations (Israel), 1973. Those standards required that we plan and perform the audit to obtain reasonable assurance about 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 the management of the Organization, 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 aforementioned financial statements present fairly the financial position of the organization as of 31 December, 2023 and 2022 and the results of its operations for the years ended 31 December, 2023 and 2022, in conformity with generally accepted accounting principles.

Ezra kadouri & Co.
Certified Public Accountants (Israel)

Petah-Tikva, Israel,
July 2, 2024

ACCESS ISRAEL (N.G.O.)

BALANCE SHEET

| | | <u>31 December</u> | |
|--|--------------------|---------------------------|--------------------|
| | <u>Note</u> | <u>2023</u> | <u>2022</u> |
| | | <u>NIS</u> | <u>NIS</u> |
| <u>Current assets</u> | | | |
| Cash and bank cashier | | 4,290,122 | 1,961,722 |
| Cheques for collection | | 30,341 | 95,560 |
| Other receivables | 3 | <u>61,909</u> | <u>14,577</u> |
| | | <u>4,382,372</u> | <u>2,071,859</u> |
| | | | |
| <u>Fixed assets, net</u> | 4 | <u>839,546</u> | <u>302,525</u> |
| | | | |
| Total assets | | <u>5,221,918</u> | <u>2,374,384</u> |
| | | | |
| <u>Current liabilities</u> | | | |
| Suppliers | | 91,779 | 72,359 |
| Accounts Payable | 5 | <u>415,233</u> | <u>423,306</u> |
| | | <u>507,012</u> | <u>495,665</u> |
| | | | |
| Retirement benefit, net | 6 | - | - |
| | | | |
| <u>Assets, net</u> | | | |
| Designated by nonprofit institution | 7 | 900,000 | - |
| Used for activities | | 1,861,772 | 1,331,194 |
| Used to purchase fixed assets | | 839,546 | 302,525 |
| Net assets with temporary restrictions | 8 | <u>1,113,588</u> | <u>245,000</u> |
| Total | | <u>4,714,906</u> | <u>1,878,719</u> |
| | | | |
| Total liabilities | | <u>5,221,918</u> | <u>2,374,384</u> |

Michal Rimón
CEO

Rani Benjamini
Treasurer

Yuval Wagner
Chairman of Board

Yair Geller
Board Member

The accompanying notes are an integral part of the financial statements

ACCESS ISRAEL (N.G.O.)

STATEMENT OF OPERATING ACTIVITIES

| | <u>Note</u> | <u>For the year ended</u> | |
|---|--------------------|----------------------------------|-------------------------|
| | | <u>31 December</u> | |
| | | <u>2023</u> | <u>2022</u> |
| | | <u>NIS</u> | <u>NIS</u> |
| Total Revenue | 9 | 15,258,586 | 17,173,580 |
| Operating Expenses | 10 | 11,833,445 | 15,705,988 |
| Operating Income from activities | | <u>3,425,141</u> | <u>1,467,592</u> |
| Administrative and general expenses | 11 | 1,518,253 | 1,501,348 |
| Net Income (Expense) before financial income | | <u>1,906,888</u> | <u>(33,756)</u> |
| Financial Income (Expense) net | | (77,644) | 168,492 |
| Net Income after financial income | | <u>1,829,244</u> | <u>134,736</u> |
| Other income | 12 | 138,355 | 35,626 |
| Net Profit for the year | | <u>1,967,599</u> | <u>170,362</u> |

The accompanying notes are an integral part of the financial statements

ACCESS ISRAEL (N.G.O.)

STATEMENT OF CHANGES IN ASSETS, NET

| | <u>Unrestricted</u> | | <u>For Fixed Assets</u> | <u>Restricted</u> | <u>TOTAL</u> |
|---|---|--|-----------------------------|-------------------|------------------|
| | <u>For Activities</u> | | | | |
| | <u>Not marked by nonprofit institution NIS</u> | <u>Designate d by nonprofit institution NIS</u> | | | |
| Balance at 1st January 2021 | 929,469 | 300,000 | 306,963 | 269,157 | 1,805,589 |
| Allocations | | | | 478,600 | 478,600 |
| Expenses | | | | (432,296) | (432,296) |
| Year net income | 226,925 | | | | 226,925 |
| Designated by nonprofit institution and used for their purpose | | (300,000) | | | (300,000) |
| Amounts transferred to cover depreciation costs | 73,471 | | (73,471) | | - |
| Balance at 31 December 2021 | 1,229,865 | - | 233,492 | 315,461 | 1,778,818 |
| Allocations | | | | 7,494,556 | 7,494,556 |
| Expenses | | | | (7,565,017) | (7,565,017) |
| Year net income | 170,362 | | | | 170,362 |
| Amounts transferred - used to purchase fixed assets | (147,043) | | 147,043 | | - |
| Amounts transferred to cover depreciation costs | 78,010 | | (78,010) | | - |
| Balance at 31 December 2022 | 1,331,194 | - | 302,525 | 245,000 | 1,878,719 |
| Allocations | | | | 3,963,985 | 3,963,985 |
| Expenses | | | | (2,496,504) | (2,496,504) |
| Year net income | 1,967,599 | | | | 1,967,599 |
| Designated by nonprofit institution | (900,000) | 900,000 | | | - |
| Amounts released from net assets restricted to investment in fixed assets | | | | (598,893) | (598,893) |
| Amounts transferred - used to purchase fixed assets | (632,305) | | 632,305 | | - |
| Amounts transferred to cover depreciation costs | 95,284 | | (95,284) | | - |
| Balance at 31 December 2023 | 1,861,772 | 900,000 | 839,546 | 1,113,588 | 4,714,906 |

The accompanying notes are an integral part of the financial statements

ACCESS ISRAEL (N.G.O.)

CASH FLOW STATEMENT

| | <u>For the Year</u> | |
|---|---------------------------------|--------------------|
| | <u>Ended 31 December</u> | |
| | <u>2023</u> | <u>2022</u> |
| | <u>NIS</u> | <u>NIS</u> |
| <u>Cash flow from current activities</u> | | |
| Surplus Income | 1,967,599 | 170,362 |
| Adjustments required to present cash flows from operations and cash equivalents, Appendix A | 394,213 | (24,044) |
| Net cash deriving from current activities | 2,361,812 | 146,318 |
| <u>Cash flow from investment activities</u> | | |
| Purchase of fixed assets | (632,305) | (147,043) |
| <u>Cash flow from financing activities</u> | | |
| Amounts received for investment in fixed assets | 598,893 | - |
| Increase (decrease) in cash and cash equivalents | 2,328,400 | (725) |
| Balance of cash and cash equivalents at beginning of year | 1,961,722 | 1,962,447 |
| Balance of cash and cash equivalents at end of year | 4,290,122 | 1,961,722 |
| <u>Appendix A</u> | | |
| Income and expenses not involving cash flow: | | |
| Depreciation and amortization | 95,284 | 78,010 |
| Amounts received were credited to net assets for which there is a restriction | 3,365,092 | 7,494,556 |
| Amounts released from net assets restricted to activities | (3,095,397) | (7,565,017) |
| Changes in assets and liabilities: | | |
| Decrease (increase) in accounts receivable | (47,332) | (14,577) |
| Increase (decrease) in suppliers and service providers | 19,420 | (6,131) |
| Increase (decrease) in Receivable Income | 65,219 | (32,477) |
| Increase (decrease) in accounts payable | (8,073) | 21,592 |
| | 394,213 | (24,044) |

The accompanying notes are an integral part of the financial statements

ACCESS ISRAEL (N.G.O.)

FINANCIAL STATEMENTS NOTES

Note 1: General

Access Israel (N.G.O.), is an organization registered by Non-for-Profit Organizations Law. Its objectives that derived its vision are to enable people with disabilities in Israel to integrate into the society with dignity, respect, equally, safely and with maximum independency. Access Israel is registered in the IRS as non profit organization.

Note 2: Main accounting policies

A - Significant accounting policies

The following significant accounting policies were applied on a consistent basis in preparing the Financial Statements:

- 1 - As of 2020, the financial statements were presented in accordance with Accounting Standard No. 40 of the Accounting Standards Institute published in August 2020.
- 2 - Cash and cash equivalents
Cash equivalents refer to highly liquid investments, including, among others, short-term bank deposits with due dates not exceeding three months from the date of deposit.
- 3 - Short-term investments
Stated at market value on balance sheet date, in accordance with the provisions of the Opinion of the Institute of Certified Public Accountants in Israel. The change in value of the investments is carried to Financial Income
- 4 - Fixed Assets
These assets are stated at cost, less accumulated depreciation. Depreciation is computed by the straight-line method on the basis of the estimated useful life of the assets.

B - Effect of changes in general purchasing power of Israeli currency:

These financial statements were prepared in accordance with accepted accounting principles on the basis of cost convention, irrespective of the influence of changes in general purchasing power of Israeli currency on the financial statements.

C - Indexation and Currency:

Foreign exchange reserves or linked to it, are included in the financial statements by currency exchange rates at balance sheet date.

Balance linked to the CPI are included, based on the last index published before the balance sheet date.

Exchange rate and linkage are charged to income with formation.

The following data is exchange rates of U.S. Dollar and consumer price index :

| <u>Day</u> | <u>Representative exchange rate of U.S. Dollar – NIS</u> | <u>December index points</u> |
|------------|--|------------------------------|
| 31.12.2023 | 3.63 | 248.82 |
| 31.12.2022 | 3.52 | 240.77 |

Rate of change in the ending on

| | | |
|------------|------|------|
| 31.12.2023 | 3.1% | 3.3% |
| 31.12.2022 | 13% | 5.3% |

* The index average basis 1993=100

D - Fixed Assets:

The fixed assets are shown at cost less accumulated depreciation. Depreciation is calculated according to the equal depreciation method at annual rates that are considered sufficient to depreciate the assets during their estimated useful life.

E - Value of volunteers and Real estate:

Value of volunteers - during the year the association has occasional volunteers for various events and activities whose services provided in the year of the report are not material and therefore, no value for them is included in the financial report.

Real estate value - the association receives an area of land to be used free of charge for placing containers to store bicycles in the Upper Galilee. The rental value of the space is extremely negligible and cannot be estimated financially and therefore, no value is included in the financial statement.

ACCESS ISRAEL (N.G.O.)

FINANCIAL STATEMENTS NOTES

Note 3: Other receivables

| | 31 December | |
|--|----------------------|----------------------|
| | <u>2023</u> | <u>2022</u> |
| | <u>NIS</u> | <u>NIS</u> |
| Receiveble Income by the Ministry of Foreign Affairs | - | 14,577 |
| Receiveble Income by the Jewish Agency UIA | 61,909 | - |
| | <u>61,909</u> | <u>14,577</u> |

Note 4: Fixed assets, net

| | <u>Computer Equipment</u> | <u>Furniture and Equipment</u> | <u>Website</u> | <u>Leasehold improvements</u> | <u>Vehicles</u> | <u>Total</u> |
|---|--------------------------------------|---|-----------------------|--|------------------------|-----------------------|
| | <u>NIS</u> | <u>NIS</u> | <u>NIS</u> | <u>NIS</u> | <u>NIS</u> | <u>NIS</u> |
| Cost | 671,795 | 395,431 | 152,356 | 316,227 | - | 1,535,809 |
| Cost of opening balance | 29,065 | 1,188 | - | 3,159 | 598,893 | 632,305 |
| Additions this year | <u>700,860</u> | <u>396,619</u> | <u>152,356</u> | <u>319,386</u> | <u>598,893</u> | <u>2,168,114</u> |
| Accumulated depreciation | (645,945) | (279,258) | (152,356) | (155,725) | - | (1,233,284) |
| Depreciation | (21,860) | (25,714) | - | (32,253) | (15,457) | (95,284) |
| Additions this year | <u>(667,805)</u> | <u>(304,972)</u> | <u>(152,356)</u> | <u>(187,978)</u> | <u>(15,457)</u> | <u>(1,328,568)</u> |
| Fixed assets, net, as of December 31, 2023 | <u>33,055</u> | <u>91,647</u> | <u>-</u> | <u>131,408</u> | <u>583,436</u> | <u>839,546</u> |
| Fixed assets, net, as of December 31, 2022 | <u>25,850</u> | <u>116,173</u> | <u>-</u> | <u>160,502</u> | <u>-</u> | <u>302,525</u> |

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FINANCIAL STATEMENTS NOTES

Note 5: Accounts Payable

| | <u>31 December</u> | |
|------------|---------------------------|-----------------------|
| | <u>2023</u> | <u>2022</u> |
| | <u>NIS</u> | <u>NIS</u> |
| Institutes | 134,560 | 128,271 |
| Employees | 280,673 | 295,035 |
| | <u>415,233</u> | <u>423,306</u> |

Note 6: Retirement benefit, net

For most of the employees, the organization deposits severance pay to the insurance funds at a rate of 8.33% when they are signed under section 14. Employees who are not signed under section 14 are covered by a central severance pay fund in which there is a balance of approximately NIS 84 thousand. Therefore, the organization has no obligation that is not covered.

Note 7: Designated by nonprofit institution

The association has earmarked a total of NIS 900 thousand for carrying out specific, dedicated projects.

ACCESS ISRAEL (N.G.O.)

FINANCIAL STATEMENTS NOTES

Note 8: Net assets with temporary restrictions

| | <u>Opening Balance</u> | <u>Income</u> | <u>Expenses</u> | <u>Closing Balance</u> |
|---|-----------------------------------|-------------------------|-------------------------|-----------------------------------|
| PRATT Foundation (1) | 5,000 | - | - | 5,000 |
| Ted Arison Foundation (2) | - | 183,606 | 175,183 | 8,423 |
| Clal Foundation (3) | 240,000 | - | 197,500 | 42,500 |
| PMI Foundation (4) | - | 78,540 | - | 78,540 |
| Yosef and Kristina Kassirer Foundation (5) | - | 50,000 | - | 50,000 |
| Clal Fund for Accessibility in Education 2024 (6) | - | 100,000 | - | 100,000 |
| The Purple Vest Ministry of Foreign Affairs Fund (7) | - | 245,084 | 245,084 | - |
| Bereshit Fund (8) | - | 35,640 | 35,640 | - |
| Joint Fund for Humanitarian Aid and Rehabilitation (9) | - | 145,400 | 145,400 | - |
| An accessible consumer fund (10) | - | 146,250 | 99,329 | 46,921 |
| Bazan Iron Swords (11) | - | 150,000 | 100,000 | 50,000 |
| Azrieli Emergency Assistance Fund (12) | - | 100,000 | 100,000 | - |
| Poalim Fund in the community - time of emergency (13) | - | 50,000 | 50,000 | - |
| Seneca Trust P.V International (14) | - | 369,769 | 2,360 | 367,409 |
| Seneca Trust (15) | - | 764,716 | 606,029 | 158,687 |
| The Butler Fund (16) | - | 207,794 | 193,686 | 14,108 |
| The Jewish Agency UIA Fund (17) | - | 1,095,186 | 1,095,186 | - |
| Shusterman Foundation - Aid to the Purple Vest (18) | - | 50,000 | 50,000 | - |
| The M.E.A Emergency Fund (19) | - | 25,000 | - | 25,000 |
| Check point the purple vest for the authorities (20) | - | 45,000 | - | 45,000 |
| Accessibility discount at the authority (21) | - | 72,000 | - | 72,000 |
| Emergency accessibility Clal (22) | - | - | - | - |
| | <u>245,000</u> | <u>3,963,985</u> | <u>3,095,397</u> | <u>1,113,588</u> |

1 - **PRATT Foundation**

In 2011, a donation of NIS 253,824 was received from the PRATT Foundation for the establishment of new picnic areas around Israel. By December 31, 2017, a total of NIS 248,824 had been used.

In 2018 - 2023 there was no movement in the fund. The balance of the fund as of December 31, 2023 is NIS 5,000.

2 - **Ted Arison Foundation**

After the outbreak of the Iron Swords War, a donation was received from the Ted Arison Family Foundation in the amount of 183,606 NIS for the "Purple Vest" project, including the evacuation of disabled and elderly people in an emergency, the operation of a war room and the training of the Purple Vest. A total of 175,183 NIS was used for the purposes of the project during the last quarter of the year. The balance of the fund as of December 31, 2023 is 8,423 NIS.

ACCESS ISRAEL (N.G.O.)

FINANCIAL STATEMENTS NOTES

- 3 - Clal Foundation - To promote awareness for accessibility in school
Towards the end of 2022, a donation of NIS 250,000 was received, intended for implementation mainly in 2023, of which NIS 197,500 was used. The balance of the fund as of December 31, 2023 is NIS 42,500.
- 4 - PMI Philip Morris (IL) Foundation
After the outbreak of the Iron Swords War, a donation was received from the PMI - Philip Morris Foundation (Israel) in the amount equal to 78,540 NIS for training in the authorities of the "Purple Vest" project, including the evacuation of people with disabilities and the elderly in an emergency. The activity is planned to be carried out during 2024. The balance of the fund as of today December 31, 2023 is NIS 78,540.
- 5 - Yosef and Kristina Kassirer Foundation
In March 2023, a donation of 50,000 NIS was received from the Yosef and Kristina Cassirer Foundation for the project Feeling Accessibility in the PA. Due to the Iron SwordsWar, it was not possible to coordinate these activities, and the activity is planned to be carried out during 2024. The balance of the fund as of December 31, 2023 is 50,000 NIS.
- 6 - Clal Fund for Accessibility in Education 2024
During the year 2023, a donation of NIS 100,000 was received, intended to be used for trainings for children and youth for accessibility and integration. Due to the Iron SwordsWar, it was not possible to coordinate these activities, and the activity is planned to be carried out during 2024. The balance of the fund as of December 31, 2023 is NIS 100,000.
- 7 - The Purple Vest Ministry of Foreign Affairs Fund
At the end of 2022, a decision was made to support the Ministry of Foreign Affairs in the Purple Vest project in Ukraine, which the association activated immediately after the outbreak of the Ukraine-Russia war. The activity was completed by the end of May 2023 with a budget of NIS 245,084. As of December 31, 2023, the fund was fully utilized.
- 8 - Bereshit Fund (Genesis)
During the year 2023, the association received a donation from the Genesis Prize for activity in Ukraine in the amount equal to NIS 35,640 and used this donation to continue the Purple Vest trainings in Ukraine. As of December 31, 2023, the fund was fully utilized.
- 9 - Joint Fund for Humanitarian Aid and Rehabilitation
During the year 2023, the association received a donation for supporting the Purple Vest in the Ukraine War in an amount equal to 145,400 NIS which was used for assistance to the 2 project partners in Poland and Ukraine. As of December 31, 2023, the fund was fully utilized.
- 10 - An accessible consumer fund
During 2023, the Class Action Fund approved a donation of NIS 292,500 to the association in two milestones, each amounting to NIS 146,250 for the 'Accessible Consumer' project. During the financial year the association realized a total of NIS 99,329 and the balance of the fund as of December 31, 2023 is NIS 46,921.

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- 11 - Bazan Iron Swords
During the year 2023, Bazan contributed a total of 150,000 NIS to locate, review and document 15 accessible routes in the north of the country. With the outbreak of the Iron Swords War, it was agreed with the donor to transfer the donation to aid the efforts of the Purple Vest Project, of which 100,000 NIS will be used to operate the Purple Vest War Room in 2023 and 50,000 NIS to support the 'Winning Life' project that will be realized in 2024. The balance of the fund as of 31 In December 2023 it is NIS 50,000.
- 12 - Azrieli Emergency Assistance Fund
With the outbreak of the Iron Swords War, the Azrieli Foundation donated a total of 100,000 NIS for the Purple Vest project, including assistance for the operation of the project's war room and the evacuation and shelter of people with disabilities and the elderly in an emergency. As of December 31, 2023, the fund was fully utilized.
- 13 - Poalim Fund in the community - time of emergency
With the outbreak of the Iron Swords War, the Poalim Fund in the community donated a total of NIS 50,000 for the purple vest project, including assistance for trainings and editing videos within the project. As of December 31, 2023, the fund was fully utilized.
- 14 - Seneca Trust P.V International
With the outbreak of the Iron Swords War, the Seneca Trust Foundation donated a total of 369,769 NIS in shekels for the dissemination of the knowledge gained in the Purple Vest Project in the world through training and the preparation of videos in various languages. A total of 2,360 NIS was realized in 2023. The balance of the fund as of December 31 2023 is NIS 367,409.
- 15 - Seneca Trust
With the outbreak of the Iron Swords War, the Seneca Trust Foundation donated a total of NIS 764,716 in shekels to support the purple vest project, including the purchase of an accessible rescue vehicle, war room and the purple vest training, rescue and shelter of people with disabilities and the elderly, and the project "Winning Life". A total of NIS 606,029 was realized in 2023, including the purchase of an accessible rescue vehicle. The balance of the fund as of December 31, 2023 is NIS 158,687.
- 16 - The Butler Fund
With the outbreak of the Iron Swords War, The Butler Foundation donated a total of NIS 207,794 for the purchase of an accessible rescue vehicle, including related expenses. A total of 193,686 NIS was realized in 2023, including the purchase of an accessible rescue vehicle. The balance of the fund as of December 31, 2023 is NIS 14,108.
- 17 - The Jewish Agency UIA Fund
With the outbreak of the Iron Swords War, the Jewish Agency UIA Foundation donated a total of NIS 1,095,186 for the purple vest project for evacuation and accessible rescues, including shelters for people with disabilities and the elderly and the management of rescue centers. As of December 31, 2023, the fund was fully utilized.

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FINANCIAL STATEMENTS NOTES

- 18 - Shusterman Foundation - Aid to the Purple Vest
With the outbreak of the Iron Swords War, the Schusterman Foundation donated a total of 50,000 NIS to aid for the Purple Vest Project. As of December 31, 2023, the fund was fully utilize.
- 19 - The M.E.A Emergency Fund
With the outbreak of the Iron Swords War, the M.E.A Foundation donated a total of 25,000 NIS to aid for the Purple Vest Project. The donation will be used in 2024 as part of the Iron Swords War. The balance of the fund as of December 31, 2023 is 25,000 NIS.
- 20 - Check point the purple vest for the authorities
During the year 2023, Check Point donated a total of 45,000 NIS for purple vest training in local authorities. The donation will be used in 2024 as part of the Iron Swords War. The balance of the fund as of December 31, 2023 is 45,000 NIS.
- 21 - Accessibility discount at the authority
During the year 2023, Discount Bank contributed a total of 72,000 NIS to the accessibility project in the Authority. Due to the Iron Swords War, it was not possible to coordinate these activities, and the activity is planned to be carried out during 2024. The balance of the fund as of December 31, 2023 is 72,000 NIS.
- 22 - Emergency accessibility Clal
With the outbreak of the Iron Swords War, Clal donated a total of 50,000 NIS to aid for the Purple Vest Project. The donation will be used in 2024 as part of the Iron Swords War. The balance of the fund as of December 31, 2023 is 50,000 NIS.

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Note 9: Income from activities

| | <u>31 December</u> | |
|---|---------------------------|--------------------------|
| | <u>2023</u> | <u>2022</u> |
| | <u>NIS</u> | <u>NIS</u> |
| Income from donations and Fundraising Events | 1,316,618 | 1,881,135 |
| Consultation and accessibility distribution | 1,643,162 | 1,720,682 |
| Income of the Center for Information Accessibility | 1,505,278 | 1,942,846 |
| Income from education and awareness promotion | 1,239,111 | 1,260,116 |
| Income from professional training | 1,068,224 | 1,068,534 |
| Sponsorships and grants | 2,811,986 | 1,735,250 |
| Amounts released from net assets restricted to activities* | 2,496,505 | 7,565,017 |
| Amounts released from net assets restricted to investment in fixed assets | 598,893 | - |
| Iron Swords war income | 2,578,809 | - |
| | <u>15,258,586</u> | <u>17,173,580</u> |

*See detail in note 8.

Note 10: Cost of activities

| | <u>31 December</u> | |
|--|---------------------------|--------------------------|
| | <u>2023</u> | <u>2022</u> |
| | <u>NIS</u> | <u>NIS</u> |
| Consultation and accessibility distribution expenses | 1,777,038 | 1,661,866 |
| Center for Information Access expenses | 921,623 | 1,203,340 |
| Education and awareness promotion expenses | 1,731,740 | 1,550,953 |
| Professional training expenses | 910,439 | 940,786 |
| Independent life in the Galilee area supported by Joint Israel | 105,352 | 342,137 |
| The Druze branch | - | 5,263 |
| Access Israel North A.I.N | 34,585 | 32,902 |
| Access Israel Eilat and the Arava area | 530,550 | 381,302 |
| Pass it forward project | 183,322 | 190,449 |
| Computers and web portal depreciation | 21,860 | 24,711 |
| Sponsorships and grants | 590,641 | 730,889 |
| Development of international relations and resources | 661,616 | 1,076,371 |
| Expenditures for activities released from restricted assets* | 2,496,505 | 7,565,019 |
| Iron Swords war expenses | 1,868,174 | - |
| | <u>11,833,445</u> | <u>15,705,988</u> |

*See detail in note 8.

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FINANCIAL STATEMENTS NOTES

Note 11: Administrative and General Expenses

| | <u>31 December</u> | |
|--|---------------------------|-------------------------|
| | <u>2023</u> | <u>2022</u> |
| | <u>NIS</u> | <u>NIS</u> |
| Salaries and related expenses – management | 975,329 | 759,768 |
| Rent | 14,892 | 32,042 |
| Maintenance | 45,157 | 39,308 |
| Office and administrative expenses | 94,346 | 147,300 |
| Insurance | 64,316 | 17,181 |
| Mail and communication | 19,740 | 24,523 |
| Fundraising | 24,423 | 129,104 |
| Accommodation | 43,926 | 70,031 |
| Tolls, registration and municipal fees | 32,182 | 41,442 |
| Legal and professional fees | 145,975 | 187,350 |
| Office equipment depreciation | 57,967 | 53,299 |
| | <u>1,518,253</u> | <u>1,501,348</u> |

Note 12: Other income, net

| | <u>31 December</u> | |
|--|---------------------------|----------------------|
| | <u>2023</u> | <u>2022</u> |
| | <u>NIS</u> | <u>NIS</u> |
| Corona grant - participation in fixed expenses | - | 35,626 |
| War reparation Iron Swords | 138,355 | - |
| | <u>138,355</u> | <u>35,626</u> |

Note 13: Guarantees

The organization gave bank guarantees during its normal operation amount of approximately 99,000 NIS

Note 14: Related Parties

Below is a list of related parties who provided services to the association or performed other activities for payment from the association in 2023.

| | | |
|---|---------------------------------------|--------|
| 1 | Netting Ltd | 49,823 |
| 2 | Gett Taxi | 24,302 |
| 3 | Gabriel Cohen Transportation Services | 490 |

Note 15: Donation

Below the names of its contributors, which donated to the organization amount of NIS 100,000 in 2023:

| | <u>A Contributor</u> | |
|----|--|-----------|
| 1 | Friends of Access Israel | 1,985,901 |
| 2 | Jewish Agency | 1,095,186 |
| 3 | Seneca Trust | 764,716 |
| 4 | Philant Trust | 603,750 |
| 5 | Seneca Trust P.V International | 369,769 |
| 6 | Public through Shufersel Ltd | 367,819 |
| 7 | Round Up (R.A) | 238,612 |
| 8 | Ted Arison Family Foundation | 183,606 |
| 9 | Oil Refineries Ltd. (Bazan) | 160,000 |
| 10 | Clal Insurance Company Ltd | 150,000 |
| 11 | Joint Israel | 145,400 |
| 12 | Asor Foundation | 100,725 |
| 13 | Azrieli Foundation | 100,000 |
| 14 | Yosef and Kristina Kassirer Foundation | 100,000 |