

Yad Sarah (R.A.)
Financial Statements
As at December 31, 2024

Yad Sarah (Registered Association)

Financial Statements

As at December 31, 2024

Contents

	<u>Page</u>
Auditors' Report	2
Balance Sheets	3
Statements of Operations	4
Statements of Changes in Net Assets	5
Statements of Cash flows	6
Explanatory Notes to the Financial Statements	7 – 19

Auditors' Report to the Members of The Yad Sarah Association (Registered Association)

We have audited the attached balance sheets of "Yad Sarah" (R.A.) (hereinafter, "The Association") as at December 31, 2024 and 2023 and the Association's statements of operations, statement of changes in net assets and statements of cash flow for each of the years ended on those dates. These financial statements are the responsibility of the Association's board of directors and management. Our responsibility is to express an opinion regarding these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, including those standards set forth in the Auditors' Regulations (Auditor's Methods of Operation), 1973. Those standards require 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 a random sampling of evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by the members of the Association's board of directors, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As mentioned below in Note 2, these financial statements were prepared in nominal values rather than in reported amounts, as required by Accounting Standard No. 12 of the Israeli Accounting Standards Board.

In our opinion, apart from the aforesaid, the abovementioned financial statements reflect fairly, in accordance with accepted auditing rules and in all material respects, the financial position of the Association as at December 31, 2024 and 2023, the results of its operations, changes in its net assets and its cash flows for each of the years ended on those dates, in accordance with generally accepted accounting principles in Israel (Israeli GAAP).

_____, 2025

**RSM Shiff Hazenfratz & Co.
Certified Public Accountants**

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Balance Sheets**Yad Sarah (R.A.)**

		As at December 31	
		2024	2023
	Note	NIS thousands	
<u>Assets</u>			
<u>Current assets</u>			
Cash and cash equivalents	3	339	556
Receivables and checks receivable	4	21,078	19,531
		<u>21,417</u>	<u>20,087</u>
<u>Long-term deposits and investments</u>			
Weinberg Fund for maintenance		299,845	214,082
Ashdod Fund		2,163	6,300
Bloomberg fund for emergencies		2,797	3,136
Mrlid Fund		2,136	2,116
Helmsley fund		2,745	2,644
Loan fund for Doers of Kindness		39	45
		<u>309,725</u>	<u>228,223</u>
<u>Investments in subsidiaries</u>			
Investment in Y.S Margoa subsidiary	6	<u>198,691</u>	<u>204,179</u>
Investment in Y.S.M medical and rehabilitation equipment subsidiary		(745)	19
		<u>197,946</u>	<u>204,198</u>
Fixed assets, net – medical equipment, emergency alarm buzzers, wheelchair accessible vans, buildings, etc.	7	<u>173,577</u>	<u>*129,148</u>
Total assets		<u>702,665</u>	<u>581,756</u>
<u>Liabilities and net assets</u>			
<u>Current liabilities</u>			
Suppliers and miscellaneous payables	8	57,127	12,392
Deposits for lending equipment, net	9	-	-
		<u>57,127</u>	<u>12,392</u>
<u>Long-term liabilities</u>			
Liability in respect of the termination of employee-employer relationships, net	10	-	2,486
		<u>-</u>	<u>2,486</u>
		<u>57,127</u>	<u>14,878</u>
<u>Net assets in respect of which a restriction exists</u>			
Net assets in respect of which a restriction of a temporary nature exists		544	43,837
Net assets in respect of which a restriction of a permanent nature exists		<u>299,845</u>	<u>214,082</u>
		300,389	257,919
<u>Net assets in respect of which no restriction exists</u>			
Designated by the Association's institutions		132,521	132,521
For use in operations		19,527	57,362
Net assets used for fixed assets		<u>173,577</u>	<u>99,552</u>
		<u>325,625</u>	<u>289,435</u>
Fixed asset revaluation capital fund		<u>19,524</u>	<u>19,524</u>
Total net assets		<u>645,538</u>	<u>566,878</u>
Total liabilities and net assets		<u>702,665</u>	<u>581,756</u>

The explanatory notes attached constitute an integral part of the accompanying consolidated financial statements.

2025

Chairman of the
Management

Treasurer

Statement of Operations**Yad Sarah (R.A.)**

	Note	For the Year Ended December 31	
		2024	2023
		NIS thousands	
<u>Turnover from operations</u>			
Donations		67,263	65,617
Donations in kind		750	1,905
<u>Allocations and Support</u>			
Ministry of Welfare		-	-
Ministry of Health		8,204	7,387
National Insurance Institute		2,719	1,737
Municipalities and local authorities		448	370
<u>Participation by service recipients</u>			
From the public at large		24,002	20,902
From institutions		5,481	11,841
Value of volunteers' work		31,199	30,230
<u>Amounts released from net assets</u>			
Amounts released from net assets restricted for operations		-	-
		140,066	139,989
<u>Cost of operations</u>	11		
Welfare and rehabilitation services		(32,984)	(33,935)
Equipment leasing services and maintenance of branches		(58,805)	(58,890)
Value of volunteers' work		(31,183)	(30,230)
		(122,972)	(123,055)
Net income from operations		17,094	16,934
Administrative and general expenses		(2,936)	(2,888)
Fundraising expenses		(4,014)	(4,049)
		(6,950)	(6,937)
Other income	12	1,726	2,082
Net income before financing		11,870	12,079
Financing income, net		(818)	(954)
Income after financing		11,052	11,125
Association's share of the losses of a subsidiaries	13	(8,140)	(6,760)
Net income for the year		2,912	4,365

The explanatory notes attached constitute an integral part of the accompanying consolidated financial statements.

	In NIS thousands						
	In respect of which no restriction exists			In respect of which a restriction exists			Total
	For use in operations	Used for fixed assets	Designated by the Association's institutions	Of a permanent nature	Of a temporary nature	Revaluation of fixed assets	
Balance as at Dec. 31, 2022	41,300	111,249	168,065	143,218	36,065	19,524	519,421
Permanently restricted donations	-	-	-	55,762	-	-	55,762
temporary restricted donations	-	-	-	-	21,274	-	21,274
Other one-sided transfers	-	-	(35,544)	15,102	(13,502)	-	(33,944)
Net income for the year	4,365	-	-	-	-	-	4,365
Amounts designated in the year by the Association's management institutions							
Revaluation of fixed assets							
Transfer of amounts in respect of which no restriction exists that were used for fixed assets	(30,844)	30,844	-	-	-	-	-
Amounts transferred to cover depreciation expenses	42,541	(42,541)	-	-	-	-	-
Balance as at Dec. 31, 2023	57,362	99,552	132,521	214,082	43,837	19,524	566,878
Permanently restricted donations	-	-	-	71,933	-	-	71,933
temporary restricted donations	-	-	-	-	(43,293)	-	(43,293)
Other one-sided transfers	-	-	-	18,000	-	-	18,000
Net income for the year	2,912	-	-	-	-	-	2,912
Amounts released from restricted net assets	-	-	-	(4,170)	-	-	(4,170)
Transfer of amounts in respect of which no restriction exists that were used for fixed assets	(79,500)	112,777	-	-	-	-	33,277
Amounts transferred to cover depreciation expenses	38,753	(38,753)	-	-	-	-	-
Balance as at Dec. 31, 2024	19,527	173,577	132,521	299,845	544	19,524	645,538

The explanatory notes attached constitute an integral part of the accompanying consolidated financial statements.

	Year Ended	
	December 31,	
	2024	2023
Cash flows from operating activities:		
Net income according to the activity report	2,912	4,365
Donations designated for construction	75,748	43,092
Adjustments to reconcile net loss to net cash used in operating activities:		
Non-cash income and expenses	46,957	53,613
לבטל שווקה		
Changes in asset and liability items:	1,565	2,488
	48,522	56,101
Net cash provided by (used in) operating activities	127,182	103,558
Cash flows from investing activities:		
Purchase of property, plant and equipment	(39,501)	(30,844)
Investment in a subsidiary	(2,815)	5,747
Restricted deposit change	(85,083)	(78,375)
Net cash used in investing activities	(127,399)	(103,472)
Cash flows from financing activities:		
Loan repayments	-	(55)
Net cash provided by financing activities	-	(55)
Increase (decrease) in cash and cash equivalents	(217)	31
Cash and cash equivalents at the beginning of year	556	525
Cash and cash equivalents at the end of year	339	556

The explanatory notes attached constitute an integral part of the accompanying consolidated financial statements.

Adjustments to reconcile loss to net cash used in operating activities:

	2024	2023
Adjustments to the profit or loss items:		
Depreciation	38,753	42,541
Loss from subsidiaries	8,140	6,760
Prepaid expenses	64	4,312
	<u>46,957</u>	<u>53,613</u>
 Changes in asset and liability items:		
Decrease (increase) in other accounts receivable	(684)	598
Decrease (increase) in other accounts payable	(143)	143
Increase (decrease) in trade payable	4,878	1,756
Increase (decrease) in Employee benefit liabilities	(2,486)	(9)
	<u>1,565</u>	<u>2,488</u>
	<u><u>48,522</u></u>	<u><u>56,101</u></u>

Note 1 - General

- A. The Yad Sarah Association (hereinafter, “the Association”) is registered under the Associations Law, 5740-1980.
- B. The Association's array of services is intended to provide a response to the varying needs of people at many stages of their lives who have disabilities, are suffering from illnesses and who have special needs, with the objective of reducing the impacts of their disabilities, illnesses and special needs on their functioning and independence.

Yad Sarah, as a voluntary organization, is founded on a commitment to a mutual, social responsibility, to which volunteers and donors from the whole range of the social spectrum are committed.

- C. The Association's main fields of activity are:
- Equipment lending – At over 127 branches spread across the country, Yad Sarah volunteers lend thousands of medical – rehabilitation items each year. The equipment is lent for a deposit, which is returned to the borrower after the equipment is returned.
 - Emergency alarm response center – This is a unique service that affords peace and mental security for subscribers and their families, who know that whenever necessary, it is possible to turn to the center and speak to someone who listens and to obtain human, professional assistance. Yad Sarah's response center operates 24 hours a day 365 days a year (including the Sabbath and festivals).
 - Transport services for people with limited mobility – The wheelchair - accessible van service is a transportation service for wheelchair bound people. Yad Sarah's wheelchair-accessible vans have lifts installed that can raise and lower the wheelchair user as well as additional accessories that enable people to travel safely and comfortably.
 - Frankel Emergency Medical Center – In order to relieve the load on emergency rooms, minimize the risk of being exposed to infection in hospitals and mainly prevent hospitalization, Yad Sarah established the Frankel Community Emergency Medical Center. This service provides professional and caring urgent medical services quickly and with maximum efficiency, in three spheres simultaneously: Geriatrics, obstetrics and gynecology and pediatrics.

This service is provided by medical specialists, nurses, x-ray and ultrasound technicians and has a modern laboratory which can provide urgent tests and treatments. This service completes the full circle of the association's services, to allow the patient to convalesce in his home and natural environment while preventing hospitalization.
 - Exhibition and consulting centers – Yad Sarah's exhibition and consultancy centers are intended for people with disabilities and people undergoing rehabilitation, who encounter technical problems in their daily lives as a result of reduced functioning and their ability to perform various tasks, as well as for members of their families who are looking for possibilities for helping their loved ones.

Note 1 - General (continued)

- Da'at – Medical information service – Yad Sarah's Da'at Center provides professional, reliable, and up-to-date information on all health issues. This service enables patients and members of their families to know more about their state of health and to be familiar with the treatment options, from a belief that knowledge contributes to coping and assists the treatment process.
 - Home and community services – The home and community services department is for people with special needs, such as senior citizens and the homebound. The basket of services includes activities to enrich the daily routine and uncover hidden talents by means of social home visits, training in handicrafts, operating computers and documenting life stories.
 - Shikumon – day rehabilitation centers – Yad Sarah's Shikumon forms a day rehabilitation framework that is intended to provide a rehabilitative response for adults and young people who have experienced a traumatic event or who are suffering from a neurological disease, event or illness that has left them with physical or cognitive limitations, and who have not yet recovered their prior level of functioning.
 - Yad LaTomech - This department provides support and assistance to individuals who are serving as caretakers, whether children who are caring for their elderly or sickly parents, or parents caring for sick children. The service provides both advice and instruction and other arrangements which are necessary.
 - Prevention of falling and "the Instruction Squad" – It is well known that falls of the elderly in their homes is a common occurrence, causing severe and often fatal injuries. Accordingly the association has setup this service specializing in preventing these falls, both by providing instruction in the homes of the elderly and in recommending accessories to prevent these falls. These accessories are set up by the Yad Sarah repair squad. The squad's volunteers set up handles and other accessories in the home in order to help prevent the elderly from falling.
- D. The Association has been recognized as a "Public Institution" by the Income Tax Commission under Section 9(2) of the Income Tax Ordinance and as a Public Institution for the Purpose of Donations under Section 46(A) of the Ordinance.
- E. The Association has total control (100%) in the company Yasam Medical and Rehabilitation Equipment Ltd., which is engaged in the marketing of medical equipment.
- F. The Association has total control (100%) in the company Y.S Margoa Ltd., which was established in 14th April 2019. At December 2019, the association communicated with the subsidiary in an agreement, according to it the subsidiary will construct a hotel facility which is accessible and adjusted for people with disabilities at this center.

Note 2 - Principal accounting policies

Principal accounting policies that have been implemented consistently in the preparation of the financial statements, are as follows:

A. Definitions:

<u>The Association</u>	- Yad Sarah (R.A.)
<u>Subsidiary companies</u>	- Yasam Medical and Rehabilitation Equipment Ltd. Y.S Margoa Ltd.
<u>Net assets</u>	- The difference between the Association's assets and its liabilities.
<u>Net assets in respect of which no restriction exists</u>	- That part of the net assets on whose use no permanent or temporary restriction has been placed by donors.
<u>Net assets in respect of which a restriction exists</u>	- That part of the net assets, which derives from donations, which have been received or from any other internal flow of assets, on whose use by the Association there is a restriction set by donors.
<u>Restriction of a temporary nature</u>	- Directives that expire, on the occurrence of a particular event, or with the passage of time or where it can be complied with or removed by means of the performance of particular acts, in accordance with those directives.
<u>Restriction of a permanent nature</u>	- Restrictions by donors that do not expire with the passage of time. This restriction enables the use of the income from the donation alone.

B. Classification of net assets and the manner of their presentation:

1. The Association prepares its financial statements in accordance with the comprehensive approach, which is adopted in the combined version of Statement of Opinion 69 and Accounting Standard 5 of the Israeli Accounting Standards Board. In accordance with the comprehensive approach, all assets, liabilities and net assets are to be recorded in one balance sheet, and this is where restrictions are placed on the use of the various sources of financing that have been received, or in the absence of restrictions, are expressed in the distinctions made within the net assets group alone.
2. Classification of the Association's net assets in the statement of changes in net assets is made with a distinction between:
 - Net assets in respect of which no restriction exists.
 - Net assets in respect of which a restriction of a temporary nature exists.
 - Net assets in respect of which a restriction of a permanent nature exists.

Note 2 - Principal accounting policies (continued)

Within the framework of net assets in respect of which a restriction exists, the Association makes a distinction between:

- Net assets for use in operations – which have not been designated by the Association's institutions.
- Net assets for use in operations – which have been designated by the Association's institutions.
- Net assets used for fixed assets.

C. Restricted support and the release thereof from a restriction:

The Association reports on donations in cash or in assets as restricted support where they are received with directives that restrict the use of the asset that has been donated. When the restrictions that were given in the donor's directives expire, the net asset in respect of which there was a restriction of a temporary nature is transferred and reported as a net asset in respect of which no restriction exists, and is reported in the statement of operations as an asset that has been released from a restriction. The Association reports on land, buildings and equipment that have been received as a donation as support without restriction, except in cases in which the donor has given directives regarding the required use of the assets.

D. Data on changes in the Consumer Price Index and in the exchange rate of the shekel against the dollar

1. Assets and liabilities in foreign currency, or attached to it, have been included according to the representative exchange rates published by the Bank of Israel, and were valid to the day of the financial state report.
2. Assets and liabilities attached to the consumer price index were included according to the appropriate index for every asset or liability.

Here are details of the US dollar exchange rates and the consumer price index:

	31th December		
	2024	2023	2022
Consumer Price Index (average for 1993)	256.64	248.6	241.4
US Dollar (NIS to Dollar)	3.647	3.627	3.52

	Rate of change in % during the year that ended in 31th December		
	2024	2023	2022
Consumer Price Index	0.5	3	5.26
US Dollar	3	3	13.1

Explanatory Notes to the Financial Statements

Note 2 – Principal accounting policies (continued)**E. Exchange rate:**

Balances that are denoted in foreign currency or linked to foreign currency are recorded on the basis of the exchange rate in force as of the date of the financial statements.

F. Investments:

Negotiable securities are presented in accordance with their market value as of the Balance Sheet date.

G. Fixed assets:

Fixed assets are presented at cost less accumulated depreciation in accordance with the useful lifetimes of the assets. The cost of assets that are received as a gift is taken at their fair value at the time of receipt.

Fixed assets are depreciated at the following rates:

Medical devices for lending	20% - 33%
Emergency buzzers and computers	25% - 33%
Motor vehicles	20% - 25%
Equipment and furniture	8% - 20%
Buildings and renovations	5% - 20%

H. Basis for measuring and reporting of the financial statements:

The financial statements are prepared in nominal values in accordance with the historic cost convention, rather than in reported amounts as required by Accounting Standard 12 of the Israel Accounting Standards Board. The measured amount is the nominal sum that was adjusted for changes in the Consumer Price Index up to the index in respect of December 2003, plus nominal amounts that were added after the transition date (December 31, 2003), less sums that were subtracted after this date.

I. Investment in a subsidiary company:

Investment in a subsidiary company is presented using the balance statement value method.

Note 3 – Cash and cash equivalents

	As at December 31	
	2024	2023
	NIS thousands	
Cash and checks on hand	8	8
Petty cash, including branches	331	548
	339	556

Explanatory Notes to the Financial Statements

Note 4 – Receivables and checks receivable

	As at December 31	
	2024	2023
	NIS thousands	
Subsidiary – Yasam Medical and Rehabilitation Equipment(*)	4,679	3,752
Receivables for participation in services	2,283	2,411
Credit companies and other receivables	13,537	11,537
Prepaid expenses	751	1,436
Institutes	-	64
Hanuton shop inventory	17	10
Other receivables	325	321
	<u>21,078</u>	<u>19,531</u>

- (*) During the year of 2024, the mutual deals between the associate and its subsidiaries was as following: Selling services and equipment in total of 1,056 thousand NIS(last year 417 thousand nis). Buying equipment in total of 2,079 thousand NIS (461 thousand nis).

Note 5 – Long-term deposits and investments**A. Distribution of long-term deposits and investments according to funds:**

	As at December 31	
	2024	2023
	NIS thousands	
Weinberg Fund for the maintenance of Yad Sarah House in Jerusalem	299,845	214,082
Bloomberg Fund for emergencies	2,795	3,136
Ashdod Fund	2,163	6,300
Mrlid Fund	2,136	2,116
Helmsley fund	2,745	2,644
Loan fund for Doers of Kindness	40	45
	<u>309,724</u>	<u>228,323</u>

- Weinberg Maintenance Fund:** In accordance with the requirements of the Weinberg Fund from the United States (the founder of the building in Jerusalem), the donations have been invested in banks in deposits that are linked to the dollar for the long-term, and in marketable securities, the income from which, up to 5% of the value of the fund, is designated for the maintenance of Kiryat Weinberg – Yad Sarah House.

Explanatory Notes to the Financial Statements

Note 5 – Long-term deposits and investments (continued)

2. **Bloomberg Fund for emergencies:** The fund is designated for the purchase of medical equipment immediately for emergencies and the income from the fund can be used for the Association's operating activities.
3. **Mlrd Fund:** The fund was established in order to serve as a source for emergency treatments that are not given at all, the fund finances medical treatments in the emergency medicine center and in a mobile for teeth treatments.
4. **Ashdod Fund:** The fund is designated for the service center in Ashdod
5. **Loan fund for Doers of Kindness:** This fund is designated for providing interest-free, non-indexed loans to volunteers.

B. Composition of deposits and investments under net assets ():**

	As at December 31	
	2024	2023
	NIS thousands	
Marketable securities	265,482	180,364
Dollar deposits	-	-
Shekel accounts and deposits	44,242	47,959
Total	<u>309,724</u>	<u>228,323</u>

(**) In accordance with a decision by the Association's management, some of the monies have been classified as long-term investments in parallel to net assets. The investments are presented in accordance with the Investment Committee's policy.

(*) "or" fund for medical equipment was classified as fixed assets (see Note 7).

Note 6 – Investments in subsidiaries

	As at December 31	
	2024	2023
	NIS thousands	
Investment in Y.S Margoa subsidiary	198,691	204,179
Investment in Yasam Medical and Rehabilitation equipment	(754)	19
	<u>197,946</u>	<u>204,198</u>

Explanatory Notes to the Financial Statements

Note 7 – Fixed assets

	Medical devices for lending	Emergency buzzers	Computers	Motor vehicles & wheelchair accessible vans	Furniture and equipment	Land and buildings	Total
Cost							
Balance as at January 1, 2024	265,805	23,168	15,127	12,828	21,233	333,514	671,675
Additions in the year	23,262	103	14	7,410	336	9,939	41,064
Subtractions in the year	-	-	-	(1,513)	(51)	-	(1,564)
Balance as at December 31, 2024	<u>289,067</u>	<u>23,271</u>	<u>15,141</u>	<u>18,725</u>	<u>21,518</u>	<u>343,453</u>	<u>711,175</u>
Accrued depreciation							
Balance as at January 1, 2024	(242,643)	(23,165)	(14,878)	(9,719)	(19,425)	(262,293)	(572,122)
Additions in the year	(16,916)	(38)	(142)	(1,882)	(896)	(20,100)	(39,974)
Subtractions in the year	-	-	-	1,203	18	-	1,221
Balance as at December 31, 2024	<u>(259,558)</u>	<u>(23,203)</u>	<u>(15,020)</u>	<u>(10,398)</u>	<u>(20,303)</u>	<u>(282,393)</u>	<u>(610,875)</u>
Advances on account of fixed assets	-	-	-	-	-	-	40,000
<u>Cash and other investments restricted for the purpose of fixed asset investments</u>							
or" fund for medical equipment	-	-	-	-	-	-	33,277
Amortized cost as at Dec, 31, 2024	<u>29,509</u>	<u>68</u>	<u>121</u>	<u>8,327</u>	<u>1,215</u>	<u>61,060</u>	<u>173,577</u>
Amortized cost as at Dec, 31, 2023	<u>23,162</u>	<u>4</u>	<u>248</u>	<u>3,109</u>	<u>1,808</u>	<u>71,221</u>	<u>99,552</u>

Explanatory Notes to the Financial Statements

Note 8 – Suppliers and other payables

	As at December 31	
	2024	2023
	NIS thousands	
Suppliers and service providers	44,977	3,897
Checks payable	-	-
Institutions	969	763
Employees	1,808	1,452
Advances in respect of participation in services	898	2,243
Accrued expenses	8,332	3,894
Related parties	143	143
	<u>57,127</u>	<u>12,392</u>

Note 9 – Deposits for lending equipment, net

	As at December 31	
	2024	2023
	NIS thousands	
Deposits for lending of equipment	77,477	62,255
Accounts as collateral for the return of the deposits	(77,477)	(62,255)
	<u>-</u>	<u>-</u>

Note 10 – Liability in respect of the termination of employee-employer relations, net

	As at December 31	
	2023	2023
	NIS thousands	
Reserve for severance pay	3,483	1,795
Reserve for vacation pay	687	691
Designation for severance pay	(4,170)	-
	<u>-</u>	<u>2,486</u>

The Association's liabilities for the payment of severance pay to most of its employees are secured by deposits in insurance companies and pension funds. The reserve that is presented in the balance sheet expresses the liability to the rest of the employees.

Explanatory Notes to the Financial Statements

Note 11 – Cost of operations

	Welfare and rehabilitation	Lending and maintenance in branches	Total services	Administrative and general expenses	Total 2024	Total 2023
NIS thousands						
Lending and maintenance in branches (*)	-	43,449	43,449	-	43,449	44,679
Oxygen and special equipment	-	659	659	-	659	623
Transportation for mobility impaired - "wheelchair accessible vans"	5,282	-	5,282	-	5,282	5,200
Emergency buzzers	3,069	-	3,069	-	3,069	4,381
Day center for disabled and the elderly – Shikumon	2,041	-	2,041	-	2,041	2,656
Home activities, visiting the sick, life stories	250	-	250	-	250	213
Games library for children with special needs	-	-	-	-	-	-
Geriatric and mobile dental care	1,517	-	1,517	-	1,517	1,446
Family center (dealing with domestic violence)	-	-	-	-	-	-
Center for health activity	301	-	301	-	301	237
Research and development	-	-	-	-	-	-
Computers	1,690	3,139	4,829	-	4,829	2,571
Administration, professional services, legal fees, etc.	-	-	-	1,317	1,317	1,211
Finance Department	-	-	-	1,413	1,413	1,562
Personnel and volunteers	348	675	1,023	-	1,023	828
Publicity and public relations	878	718	1,596	-	1,596	915
Fundraising	-	-	-	4,111	4,111	4,049
Insurance	599	399	998	-	998	1,174
Depreciation of buildings	11,935	9,765	21,700	109	21,809	23,428
Volunteers' experience	336	-	336	-	336	420
Emergency Medical Care Center	4,739	-	4,739	-	4,739	4,172
Total (excluding value of volunteers' work)	32,984	58,805	91,789	6,950	98,739	99,765

Explanatory Notes to the Financial Statements

Note 12 - Other income (expenses)

	As at December 31	
	2024	2023
	NIS thousands	
Capital Loss from sale of fix asset	197	76
Rent (including subsidiaries)	1,829	2,006
Tax income - provision	(300)	-
	<u>1,726</u>	<u>2,082</u>

Note 13 – Liabilities in respect of losses of a subsidiary company

	As at December 31	
	2024	2023
	NIS thousands	
The Association's share in gains (losses) of Yasam Medical and Rehabilitation Equipment	(764)	(49)
The Association's share in losses of Y.S Margoa	(7,376)	(6,711)
	<u>(8,140)</u>	<u>(6,760)</u>