

**BIMKOM  
PLANNERS FOR PLANNING RIGHTS (R”A)**

**FINANCIAL STATEMENTS**

**AS AT DECEMBER 31, 2017**

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**FINANCIAL STATEMENTS  
AS AT DECEMBER 31, 2017**

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**AUDITOR'S REPORT TO THE MEMBERS OF  
BIMKOM – PLANNERS FOR PLANNING RIGHTS (R"A)**

We have audited the attached Statement of Financial Position of Bimkom – Planners for Planning Rights (R"A) (hereinafter: "the Amuta"), as of December 31, 2017 and 2016, and the related Statement of Activities, Changes in Net Assets and Cash Flows for the two years then ended. These financial statements are the responsibility of the members of the committee and 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 under the Israeli Auditors Regulations (Auditors' Mode of Performance), 1973. These 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 examination, on a test basis, of 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 aforementioned financial statements present fairly, in all material aspect, the financial position of the Amuta, as of December 31, 2017 and 2016, and the results of its operations, the changes in its net assets and its cash flows for the two years then ended, in conformity with accounting principles generally accepted in Israel (Israel GAAP).

  
Ziv Haft

Certified Public Accountants (Isr.)

Jerusalem, April 16, 2018

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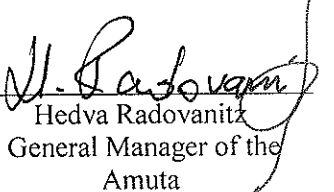
**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R" A)**  
**Statements of Financial Position**

	<u>Note</u>	<u>31.12.2017</u> N.I.S.	<u>31.12.2016</u> N.I.S.
<b>ASSETS</b>			
<b><u>CURRENT ASSETS</u></b>			
Cash and cash equivalents	3	1,280,228	1,630,984
Short term Investments		532,731	552,817
Supports, Contributions and grants receivable	4	389,203	568,162
Debtors and debit balances	5	3,749	4,709
		2,205,911	2,756,672
<b><u>NON CURRENT ASSETS</u></b>			
Debtors and debit balances	5	9,136	12,253
Deposits for severance pay fund, net	9	2,423	-
Fixed assets, net	6	70,917	136,894
<b>TOTAL ASSETS</b>		2,288,387	2,905,819
 <b>LIABILITIES AND NET ASSETS</b>			
<b><u>CURRENT LIABILITIES</u></b>			
Short time credit		21	-
Suppliers and service providers	7	79,207	85,487
Creditors and credit balances	8	382,541	225,235
		461,769	310,722
<b><u>NON CURRENT LIABILITIES</u></b>			
Reserve for provision severance pay, net	9	-	16,768
 <b><u>NET ASSETS</u></b>			
Unrestricted net assets:			
Used for operations-			
Designated by the Amuta's institutes		145,000	145,000
Not designated by the Amuta's institutes		726,991	1,292,285
Used for fixed assets		70,917	136,894
		942,908	1,574,179
Temporarily restricted net assets	13	883,710	1,004,150
		1,826,618	2,578,329
		2,288,387	2,905,819

May 9, 2018  
Date of approval of  
the financial  
statements:

  
\_\_\_\_\_  
Professor Erez Tsfadia  
Chairman of the Management  
Committee

  
\_\_\_\_\_  
Littal Yadin  
Member of the Management  
Committee

  
\_\_\_\_\_  
Hedva Radovanitz  
General Manager of the  
Amuta

**The Notes to the Financial Statements are an integral part hereof.**

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**STATEMENTS OF ACTIVITIES**

	Note	For the Year Ending	
		31.12.2017	31.12.2016
		N.I.S.	N.I.S.
<b><u>OPERATING TURNOVER:</u></b>			
Income from grants and contributions	10	3,902,763	4,333,318
Other income		4220	101,411
<b>Total income</b>		<u>3,906,983</u>	<u>4,434,729</u>
<b><u>COST OF ACTIVITIES:</u></b>			
	11	<u>3,789,020</u>	<u>3,667,765</u>
<b>Net operating income</b>		117,963	766,964
General and administrative expenses	12	563,726	569,391
Fundraising costs		108,544	110,037
<b>Net income (expense) before financing income</b>		(554,307)	87,536
Net Finance Expenses		76,964	63,824
<b>Net income (expense) for the year</b>		<u>(631,271)</u>	<u>23,712</u>

The Notes to the Financial Statements are an integral part hereof.

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**STATEMENTS OF CHANGES IN NET ASSETS**

	Unrestricted Net Assets			Used • • • •	Total
	Used for Operations				
	Not designated by the Amuta's institutes N.I.S.	Designated by the Amuta's institutes N.I.S.	Used for fixed assets N.I.S.		
<b>Balance as of December 31, 2016</b>	1,189,695	145,000	215,772	1,465,000	3,015,467
<b><u>Additions during the year</u></b>					
Allocations from funds and contributions	-	-	-	3,683,214	3,683,214
<b><u>Deductions during the year</u></b>					
Amounts released from restriction	-	-	-	(4,144,064)	(4,144,064)
Net annual income	23,712	-	-	-	23,712
Transfer of unrestricted sums - used for fixed assets	(3,452)	-	3,452	-	-
Amounts released to cover depreciation expenses	82,330	-	(82,330)	-	-
<b>Balance as of December 31, 2017</b>	<u>1,292,285</u>	<u>145,000</u>	<u>136,894</u>	<u>1,004,150</u>	<u>2,578,329</u>
<b><u>Additions during the year</u></b>					
Allocations from funds and contributions	-	-	-	3,559,283	3,559,283
<b><u>Deductions during the year</u></b>					
Amounts released from restriction	-	-	-	(3,679,723)	(3,679,723)
Net annual income	(631,271)	-	-	-	(631,271)
Transfer of unrestricted sums - used for fixed assets	(3,623)	-	3,623	-	-
Amounts released to cover depreciation expenses	69,600	-	(69,600)	-	-
<b>Balance as of December 31, 2017</b>	<u>726,991</u>	<u>145,000</u>	<u>70,917</u>	<u>883,710</u>	<u>1,826,618</u>

The Notes to the Financial Statements are an integral part hereof.

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**STATEMENTS OF CASH FLOW**

	<b>For the Year Ended</b>	
	<b>31.12.2017</b>	<b>31.12.2016</b>
	<b><u>N.I.S.</u></b>	<b><u>N.I.S.</u></b>
<b>Cash flow from Operating Activities:</b>		
Net income (expense)	(631,271)	23,712
Adjustments to reconcile to net cash from operating activities (Schedule 1)	<u>(3,275,166)</u>	<u>(3,778,489)</u>
Net cash used for Operating Activities	<u>(3,906,437)</u>	<u>(3,754,777)</u>
 <b>Cash flow from Investment Activities:</b>		
Purchase of fixed assets	<u>(3,623)</u>	<u>(3,452)</u>
Net cash used for investment activities	<u>(3,623)</u>	<u>(3,452)</u>
 <b>Cash flow from Financial Activities:</b>		
Short time credit	21	-
Receipt of temporarily restricted allocations and grants	<u>3,559,283</u>	<u>3,683,214</u>
Net cash provided of Financial Activities	<u>3,559,304</u>	<u>3,683,214</u>
 <b>Increase (Decrease) in cash and cash equivalents</b>	<b>(350,756)</b>	<b>(75,015)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b><u>1,630,984</u></b>	<b><u>1,705,999</u></b>
<b>Cash and cash equivalents at the end of the year</b>	<b><u>1,280,228</u></b>	<b><u>1,630,984</u></b>

The Notes to the Financial Statements are an integral part hereof.

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**STATEMENTS OF CASH FLOW**

	<b>For the Year Ended</b>	
	<b>31.12.2017</b>	<b>31.12.2016</b>
	<b>N.I.S.</b>	<b>N.I.S.</b>
<b>Schedule 1</b>		
<b>Adjustments to reconcile to net cash from operating activities:</b>		
<b>Income and expense items which do not affect the flow of cash</b>		
Amounts released from restriction	(3,679,723)	(4,144,064)
Depreciation	69,600	82,330
Increase in deposits for severance pay liability	(19,191)	12,675
Gain from short term investments	20,086	(11,036)
	<u>(3,609,228)</u>	<u>(4,060,095)</u>
<b>Changes in assets and liabilities:</b>		
Decrease (Increase) in Debtors and debit balances	4,077	2,957
Decrease (Increase) in contributions and grants receivable	178,959	453,959
Increase (Decrease) in suppliers and service providers	(6,280)	(195,895)
Increase (Decrease) in creditors and credit balances	157,306	20,585
	<u>334,062</u>	<u>281,606</u>
	<u>(3,275,166)</u>	<u>(3,778,489)</u>

**The Notes to the Financial Statements are an integral part hereof.**



## **BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

### **NOTES TO THE FINANCIAL STATEMENTS AS AT 31.12.2017**

#### **1. GENERAL:**

- A. The Amuta, Bimkom – Planners for Planning Rights (R”A) (hereinafter: the “Amuta”) was registered on May 11, 1999, and began its activities in April 1999.
- B. The main goals of the Amuta include the promotion of planning rights in the region and to increase the democratization of the planning processes.
- C. The Amuta is classified as a public institution pursuant to Section 9(2) of the Income Tax Ordinance, and as a non-profit organization concerning the Value Added Tax Law.

#### **2. SIGNIFICANT ACCOUNTING POLICIES:**

##### **A. Definitions**

In these financial statements:

- |                       |   |   |
|-----------------------|---|---|
| The Amuta             | - | Bimkom – Planners For Planning Rights (R”A)   |
| Net assets            | - | The difference between the assets and liabilities.  |
| Restriction           | - | A restriction on the use of net assets set by the conditions imposed by donors, supporters or those giving grants to the Amuta.   |
| Temporary restriction | - | A restriction that expires or is removed upon the occurrence of a specific event or with the passage of time, or that can be fulfilled or removed with the performance of specific activities, all of which are contingent upon the conditions imposed by the donors or the outside factors which provided the funds. |
| Index                 | - | The Consumer Price Index as published by the Central Bureau for Statistics.   |

##### **B. Basis of report:**

Accounting Standard No.12 of the Israeli Accounting Standards Board concerning the cessation of the adjustment of financial statements as from the financial statements for periods as from December 31, 2003. The Amuta prepares its financial statements in nominal historic values which are not essentially different from the reported sums as defined in the above Standard.

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**NOTES TO THE FINANCIAL STATEMENTS AS AT 31.12.2017**

**2. SIGNIFICANT ACCOUNTING POLICIES: (contd.)**

**C. Presentation of financial statements:**

The financial statements were prepared according to Opinion No. 69 of the Institute of Certified Public Accountants in Israel, and Accounting Standard No.5 of the Israeli Accounting Standards Board.

In accordance with Opinion No. 69. of the Institute of Certified Public Accountants in Israel and Accounting Standard No.5 of the Israeli Accounting Standards Board, all of the Amutas' accounts are presented in the financial statements in an all inclusive accounting framework only, while classifying all of the fund balances under the heading of “Net Assets”.

The balances included in the grouping of Net Assets are categorized as follows:

- Unrestricted Net Assets.
- Temporarily Restricted Net Assets.
- Permanently Restricted Net Assets.

The Unrestricted Net Assets are classified as follows:

- Not designated by the Amuta's institutes
- Designated by the Amuta's institutes.
- Used for fixed assets.

The Statement of Activities includes all of the income and all of the expenditure during the reported period. “Income” includes all of the income receivable and which grew during the period without any restriction on the use thereof and also that portion of the net assets that were restricted but were released from the contributors’ restrictions during the course of the period. “Expenses” also include those expenses that were financed from sources that had been restricted by donors.

The statement on changes in net assets includes, in addition to the net result that is passed on from the statement on activities, also all of the sources that were received with a restriction on the use thereof and those sums that were released from restriction. Sums that were released from restrictions owing to being used for operations are transferred as revenues to the statement of activities and those sums that were released from restriction owing to their use for purchasing fixed assets are transferred directly to the net assets balance of the assets that are unrestricted in the statement on changes in net assets.

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**NOTES TO THE FINANCIAL STATEMENTS AS AT 31.12.2017**

**2. SIGNIFICANT ACCOUNTING POLICIES: (contd.)**

**D. Linkage to the Index or foreign currency:**

1. Assets and liabilities in foreign currency or linked thereto are presented according to the representative exchange rate on the balance sheet date.
2. Assets and liabilities linked to the Consumer Price Index are presented according to the index terms of each balance.
3. Income and expenditure and other activities in foreign currency are registered according to the exchange rates at the time of executing said activity.
4. Linkage and exchange rate differentials are recorded in the financial statements at the time of their creation.
5. Below are details of the indices and foreign currency exchange rates of the dollar and the euro on the balance sheet date:

	<u>31.12.2017</u>	<u>31.12.2016</u>
Consumer Price Index (in points)	100.4	100
US Dollar (in NIS / Dollar)	3.467	3.845
Euro (in NIS / Euro)	4.1526	4.0438
	<b><u>For the Year Ending</u></b>	
	<u>31.12.2017</u>	<u>31.12.2016</u>
	<u>%</u>	<u>%</u>
Rate of increase(decrease) of:		
Index	0.4	(0.20)
US dollar	(9.83)	(1.46)
Euro	2.69	(4.78)

**E. Cash and cash equivalents:**

Investments with high liquidity are considered as having cash value, including, *inter alia*, short-term deposits that were deposited in banks where the period until the date of their realisation at the time of the investment therein does not exceed three months.

**F. Short term investments:**

Short term investments include investments in marketable securities mainly debentures.

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**NOTES TO THE FINANCIAL STATEMENTS AS AT 31.12.2017**

**2. SIGNIFICANT ACCOUNTING POLICIES: (contd.)**

**G. Fixed assets:**

- 1) Fixed assets are presented at cost less accumulated depreciation.
- 2) Depreciation is calculated using the straight-line method at rates that reflect, in the opinion of the Amuta’s management, the lifetime of the depreciated asset.

The annual depreciation rates are:

Office furniture and equipment	15%-6%
Web site	33%
Computers and ancillary equipment	33%
Leasehold improvements	20%
Data center	33%-6%

**H. Income recognition:**

Income and expenditure are included in the financial statements on an accrued basis.

**I. Estimates and assumptions:**

The preparation of the financial statements and the presentation thereof in accordance with generally accepted accounting principles, require that management make estimates and assumptions which affect the data in the financial statements and the related notes. Due to the nature of the estimates and assumptions, actual results may differ from those estimates.

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**NOTES TO THE FINANCIAL STATEMENTS AS AT 31.12.2017**

**3. CASH AND CASH EQUIVALENTS:**

	<u>31.12.2017</u>	<u>31.12.2016</u>
	<u>N.I.S.</u>	<u>N.I.S.</u>
Cash - on hand and in banks - Israeli currency	608,082	461,298
Short-term deposits in foreign currency	672,146	1,169,686
	<u>1,280,228</u>	<u>1,630,984</u>

**4. SUPPORTS, CONTRIBUTIONS AND GRANTS RECEIVABLE:**

	<u>31.12.2017</u>	<u>31.12.2016</u>
	<u>N.I.S.</u>	<u>N.I.S.</u>
Ir Amim Association	12,000	36,000
Oxfam	20,000	-
BFTW	23,379	-
UN Habitat-EU	82,158	101,297
The European Union	68,960	-
The New Israel Fund	34,670	-
ACPP	37,227	41,630
The Arnow Association	107,509	45,266
The Secretariat	-	254,807
ON DGD Fund	-	89,162
Others	3,300	-
	<u>389,203</u>	<u>568,162</u>

**5. LONG TERM RECEIVABLES:**

**Accrued interest for the loan to the employee subject to the tax laws in Israel.**

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**NOTES TO THE FINANCIAL STATEMENTS AS AT 31.12.2017**

**6. FIXED ASSETS, NET**

	<u>Office furniture and equipment</u>	<u>Web site</u>	<u>Computers &amp; ancillary equipment</u>	<u>Leasehold improvements</u>	<u>Data center</u>	<u>Total</u>
	<u>N.I.S.</u>	<u>N.I.S.</u>	<u>N.I.S.</u>	<u>N.I.S.</u>	<u>N.I.S.</u>	<u>N.I.S.</u>
<b>Cost:</b>						
As of January 1, 2017	93,599	52,706	463,700	259,209	78,911	948,125
Purchases during the year	-	-	3,623	-	-	3,623
As of December 31, 2017	93,599	52,706	467,323	259,209	78,911	951,748
<b>Accumulated depreciation:</b>						
As of January 1, 2017	85,038	52,706	434,735	160,620	78,132	811,231
Depreciation 2017	2,190	-	26,175	40,917	318	69,600
As of December 31, 2017	87,228	52,706	460,910	201,537	78,450	880,831
<b>Depreciated cost</b>						
As of December 31, 2017	6,371	-	6,413	57,672	461	70,917
As of December 31, 2016	8,561	-	28,965	98,589	779	136,894

**7. SUPPLIERS AND SERVICE PROVIDERS:**

	<u>31.12.2017</u>	<u>31.12.2016</u>
	<u>N.I.S.</u>	<u>N.I.S.</u>
Open accounts	36,543	38,142
Checks payable	42,664	47,345
	79,207	85,487

**8. CREDITORS AND CREDIT BALANCES:**

	<u>31.12.2017</u>	<u>31.12.2016</u>
	<u>N.I.S.</u>	<u>N.I.S.</u>
Workers and Institutions due to salaries	262,227	107,650
Provision for vacation pay	120,314	117,585
	382,541	225,235

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**NOTES TO THE FINANCIAL STATEMENTS AS AT 31.12.2017**

**9. RESERVE FOR SEVERANCE PAY, NET:**

The Amuta deposits funds for its employees in personal pension funds on a regular basis, subject to the Obligatory Pension Law. The obligation reflects the Amuta’s obligation to provide severance pay to employees over and above those sums accumulated for them in the pension funds and benefits funds.

**10. INCOME FROM GRANTS AND CONTRIBUTIONS:**

**A. Detailed Operating Turnover by Source**

	<b>For the Year Ending</b>	
	<b><u>31.12.2017</u></b>	<b><u>31.12.2016</u></b>
	<b><u>N.I.S.</u></b>	<b><u>N.I.S.</u></b>
The New Israel Fund	431,446	378,451
The Blaustein Foundation	278,069	277,261
The Moriah Fund	210,028	149,287
The Irish Embassy	333,529	359,249
NRC	68,960	-
Kathlryn Ames	-	75,833
The European Union	401,930	170,893
AECID Spain	-	382,212
Oxfam - Novib	126,697	94,732
Private Family Fund	178,599	187,385
Oxfam Novib/ Belgium	-	779,975
UN-Habitat/ EU	42,780	105,118
Foundation for Middle East Peace	-	38,763
UN- Habitat/ AECID	254,504	-
Bread for the World	333,845	371,807
Kaminker Fund	460,549	-
Roza Luxemburg Fund	31,152	-
UNDP	-	56,670
Arnow Fund	45,267	91,720
Embassy of Switzerland	256,608	216,089
HR/IHL Secretariat	435,789	312,944
Misc. donations	13,011	1,204
ACPP	-	96,025
HR/IHL Secretariat Special Grant	-	187,700
	<u>3,902,763</u>	<u>4,333,318</u>

**B. Detailed Classification of Contributions**

Contributions to operating activities	223,040	189,254
Amounts released from temporarily restricted net assets	3,679,723	4,144,064
	<u>3,902,763</u>	<u>4,333,318</u>

**C. The income includes income from a foreign political entity.**

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**NOTES TO THE FINANCIAL STATEMENTS AS AT 31.12.2017**

**11. COST OF ACTIVITIES:**

	<b>For the Year Ending</b>	
	<b>31.12.2017</b>	<b>31.12.2016</b>
	<b>N.I.S.</b>	<b>N.I.S.</b>
Foreign relations expenses	249,493	313,224
The Bedouin project	494,213	470,100
East Jerusalem program	472,485	426,829
The project Planning Rights for Arab Villages	210,996	212,532
Area C project	755,934	1,024,648
Affordable Housing Project	340,004	100,783
Salaries and related expenses for general activities	377,746	585,667
Rent and maintenance fees	282,081	283,545
Travel	26,339	30,979
Legal care of projects	27,189	26,214
Computer and web site costs	40,868	36,537
Postage and communications	16,324	22,584
Public Activity	407,023	-
Other operating costs	27,077	61,673
Depreciation	61,248	72,450
	<u>3,789,020</u>	<u>3,667,765</u>

**12. ADMINISTRATIVE AND GENERAL EXPENSES:**

	<b>For the Year Ending</b>	
	<b>31.12.2017</b>	<b>31.12.2016</b>
	<b>N.I.S.</b>	<b>N.I.S.</b>
Salaries and related expenses	475,475	479,360
Office	1,379	1,533
Refreshments and gifts	9,032	12,416
Telephone and communications	2,226	3,080
Maintenance	4,960	5,129
Professional fees	17,550	14,040
Travel and delivery	3,592	4,225
Rent	33,506	33,536
Professional literature and further education	2,354	1,520
Web site maintenance	5,300	4,672
Depreciation	8,352	9,880
	<u>563,726</u>	<u>569,391</u>



**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**NOTES TO THE FINANCIAL STATEMENTS AS AT 31.12.2017**

**13. TEMPORARY RESTRICTED NET ASSETS:**

	<b>31.12.2016</b>	<b>Additions During 2017</b>	<b>Releases During 2017</b>	<b>31.12.2017</b>
	<b>N.I.S.</b>	<b>N.I.S.</b>	<b>N.I.S.</b>	<b>N.I.S.</b>
The New Israel Fund	-	431,446	461,446	-
Oxfam-Novib	-	126,697	126,697	-
The Irish Embassy	333,529	346,223	333,529	346,223
SECRETARIAT	-	435,789	435,789	-
Kaminker Fund	460,549	-	460,549	-
The European Union	-	401,930	401,930	-
Bread for the world	117,463	307,408	333,845	91,026
The Blaustein Fund	-	536,040	278,069	257,971
Un Habitat Belgium	-	399,785	297,283	102,500
Norwegian R.C	-	68,960	68,960	-
Rosa Luxemburg Fund	-	31,152	31,152	-
Private Family Fund	92,609	171,980	178,599	85,990
Arnou Fund	-	45,267	45,267	-
Embassy of Switzerland	-	256,608	256,608	-
	<b><u>1,004,150</u></b>	<b><u>3,559,283</u></b>	<b><u>3,679,723</u></b>	<b><u>883,710</u></b>

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**NOTES TO THE FINANCIAL STATEMENTS AS AT 31.12.2017**

**Organizational Audited Financial Statements as at December 31, 2017**

**APPENDIX**

**Functional Expenses by Donor**

<u>Donor</u>	<u>Amount</u>		<u>Use of Donation</u>
	<u>In NIS</u>	<u>In USD</u>	
The Secretariat	435,789	121,700	Area C-East Jerusalem-Core Funding
The New Israel Fund	431,446	120,684	Bedouins Planning Rights – Core Funding
The Blaustein Foundation	278,069	77,782	Bedouins Planning Rights – Core Funding
The Moriah Fund	210,028	58,749	Core Funding
The Irish Embassy	333,529	93,295	Area C-East Jerusalem Planning Rights
UN Habitat	297,283	83,156	East Jerusalem
Norwegian Refugee Center	68,960	19,290	Area C Planning
Embassy of Switzerland	256,608	71,778	Bedouins Planning Rights
Oxfam-Novib	126,697	35,440	Area C-East Jerusalem
Private Family Foundation	178,599	49,958	East Jerusalem Survey
Bread for the world	333,845	93,383	Planning Rights in Area C
The European Commission	401,930	112,428	Area C Planning Right- Social Justice
The Arnow Foundation	45,267	12,662	Bedouins Planning Rights
The Rosa Luxemburg Fund	31,152	8,714	Planning Rights Event
Kaminker Fundation	460,549	128,825	Planning Rights in Area C
Other donations	12,511	3,500	Core Funding
<b>Total</b>	<b><u>3,902,262</u></b>	<b><u>1,091,344</u></b>	

**Appendix to financial statement**

	<u>USD</u>
The European Commission	23,697
The new Israel Fund	10,000
Oxfam - Novib	5,769
UN Habitat	31,009
Norwegian Refugee Center	19,890
Ir Amim	3,461
ACPP	10,738
Bread for the world	6,743
Others	952
	<u>112,259</u>

**BIMKOM – PLANNERS FOR PLANNING RIGHTS (R”A)**

**NOTES TO THE FINANCIAL STATEMENTS AS AT 31.12.2017**

**Net Assets released from temporary restrictions by donors (Figures in USD)**

<b>Donor</b>	<b>Balance at 31.12.16</b>	<b>Additions during 2017</b>	<b>Releases during 2017</b>	<b>Restricted net assets as at 31.12.17</b>
HR/IHL Secretariat	-	121,700	121,700	-
The New Israel Fund	-	120,684	120,684	-
Oxfam-Novib	-	35,440	35,440	-
The Irish Embassy	87,038	103,103	93,295	96,846
Kaminker funds	127,895	930	128,825	-
The Blaustein Foundation	-	149,942	77,782	72,160
Arnow Foundation	-	12,662	12,662	-
UN Habitat Belgium	-	111,827	83,156	28,671
The European Union	-	112,428	112,428	-
Bread for the world	30,653	88,192	93,383	25,462
Norwegian Refugee C.	-	19,290	19,290	-
Rosa Luxemburg Fund	-	8,714	8,714	-
Private Family Fund	24,167	49,844	49,958	24,053
Embassy of Switzerland	-	71,778	71,778	-
<b>Totals</b>	<b><u>269,753</u></b>	<b><u>1,006,534</u></b>	<b><u>1,029,095</u></b>	<b><u>247,192</u></b>