

Shalva - The Israel Association
for Care and Inclusion of Persons
with Disabilities (registered Amutah) and Subsidiary Company

Financial Statements
for the year ended 31 December 2023

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Auditor's Report

To the Amutah Members

Shalva - The Israel Association for care
and inclusion of persons with disabilities (registered Amutah) and subsidiary company

We have audited the accompanying Balance Sheets of Shalva - The Israel Association for care and inclusion of persons with disabilities registered Amutah (hereafter "the Amutah") and subsidiary company as at December 31, 2023 and 2022 and the related Statements of Operations, Changes in Net Assets and Cash Flows for each of the years then ended. These financial statements are the responsibility of the Amutah's Board of Directors and management. 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 Auditors' Regulations (Auditor's Mode of Performance) - 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 also includes assessing the accounting principles used and significant estimates made by the Board of Directors and management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Amutah as of December 31, 2023 and 2022, and the results of its operations and changes in net assets and cash flows for each of the years then ended in accordance with generally accepted accounting principles in Israel (Israeli GAAP).

Itzichescu David CPA (Isr.)

Jerusalem; October 30, 2024

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Balance Sheets

		As at December 31	
		2023	2022
	Note	NIS	
<u>Current Assets</u>			
Cash and Cash Equivalents	3	9,962,425	10,546,910
investments earmarked	4	10,776,906	690,955
Short-term investments	4	435,407	524,350
Income to receive		4,288,912	4,476,470
Inventory		150,259	43,522
Debtors and Debit Balances	5	1,524,062	1,890,269
		27,137,971	18,172,476
<u>Fixed Assets</u>			
Building,Equipment and Vehicles	6	254,680,554	253,779,892
		281,818,525	271,952,368
		*	*
		*	*
<u>Current Liabilities</u>			
Short -Term Bank Credit	7	315,864	1,241,152
Creditors and Credit Balances	8	10,438,639	8,208,960
		10,754,503	9,450,112
<u>Long-Term Liabilities</u>			
Loans from banks	9	3,891,959	5,447,394
Provision for Severance pay	10	2,842,142	2,980,969
		6,734,101	8,428,363
	c2		
<u>Net assets</u>			
Unrestricted Funds From Operations		(804,027)	(396,954)
Used for Fixed Assets		254,680,554	253,779,892
Unrestricted Funds earmarked for other purposes		6,500,000	--
Funds restricted		3,953,394	690,955
		264,329,921	254,073,893
		281,818,525	271,952,368

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

October 30, 2024
Date of Financial
Statement Authorization

Board Member

Board Member

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Statements of Operations

	Note	For the Year ended December 31	
		2023	2022
		NIS	
<u>Income</u>			
Contributions	11	42,986,616	26,485,319
Grants and participations	12	34,599,515	28,342,130
Sales		8,408,740	10,168,666
Hmo and Others		1,359,224	1,793,320
Amounts Released for Operations	13	--	6,075,894
Value of services provided by volunteers	14	8,026,427	8,071,122
		<u>95,380,522</u>	<u>80,936,451</u>
<u>Cost of Operations</u>	15	<u>(78,283,454)</u>	<u>(73,220,230)</u>
<u>Net Income from Operations</u>		<u>17,097,068</u>	<u>7,716,221</u>
Administrative and General Expenses	16	(5,579,485)	(4,445,256)
Information and raising donations	17	(3,987,282)	(3,963,118)
		<u>(9,566,767)</u>	<u>(8,408,374)</u>
<u>Net income (Expenses) before financial expenses</u>		7,530,301	(692,153)
Financial Expenses (Income) ,Net	18	<u>(536,712)</u>	<u>813,967</u>
<u>Net income before designated</u>		6,993,589	121,814
Appropriated surplus		<u>(6,500,000)</u>	<u>--</u>
<u>Net income for the year</u>		<u>493,589</u>	<u>121,814</u>

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

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Statements of Changes in Net Assets

	<u>Unrestricted</u>			
	for	for	for	<u>Restricted</u>
	<u>Operations</u>	<u>Fixed Assets</u>	<u>other purposes</u>	
	NIS			
<u>Balance at January 1, 2022</u>	(3,375,766)	256,636,890	--	6,697,894
Rate of exchange differences				68,955
Net income for the year	121,814	--	--	--
<u>Restricted Amounts Released:</u>				
Utilized for Fixed Assets	--	--	--	(6,075,894)
<u>Unrestricted Amounts Transferred:</u>				
Utilized for Fixed Assets	(2,369,424)	2,369,424	--	--
To Cover Depreciation Expenses	5,226,422	(5,226,422)	--	--
<u>Balance at December 31, 2022</u>	(396,954)	253,779,892	--	690,955
Net income for the year	6,993,589	--	--	--
Appropriated surplus	(6,500,000)	--	6,500,000	--
Utilized for restricted purposes	--	--	--	3,235,510
Rate of exchange differences	--	--	--	26,929
<u>Unrestricted Amounts Transferred</u>				
Utilized for Fixed Assets	(6,524,473)	6,524,473	--	--
To Cover Depreciation Expenses	5,623,811	(5,623,811)	--	--
<u>Total Changes for the Year</u>	(407,073)	900,662	6,500,000	3,262,439
<u>Balance at December 31, 2023</u>	(804,027)	254,680,554	6,500,000	3,953,394

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

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Statements of Cash Flows

	For the Year ended December 31	
	2023	2022
	NIS	
<u>Cash Flow from Operating Activities</u>		
Net income for the year	6,993,589	121,814
Adjustments Required to Reflect net Cash flows		
Appendix from Operating Activities (a)	8,188,620	3,174,697
Net Cash Flow Utilized for Operating Activities	15,182,209	3,296,511
<u>Cash Flow from Investing Activities</u>		
Investment in Fixed Assets	(6,524,473)	(2,369,424)
Funds earmarked	(10,085,951)	(68,955)
Investments	88,943	1,995,311
Net Cash Flow Utilized for Investing Activities	(16,521,481)	(443,068)
<u>Cash Flow from Financing Activities</u>		
Bank overdraft	(110,029)	109,603
Long -Term loans	(2,370,694)	176,297
Incomes Restricted for Building	3,235,510	(6,075,894)
Net Cash Flow from Financing Activities	754,787	(5,789,924)
Decrease in Cash Balances	(584,485)	(2,936,481)
Cash Balance at the Beginning of the Year	10,546,910	13,483,391
Cash Balance at the End of the Year	9,962,425	10,546,910

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

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Statements of Cash Flows

For the Year ended December 31	
2023	2022
NIS	

(a) Adjustments Required to Reflect net Cash Flows from Operating Activities

Expenses and Income not involving Cash Flows

Depreciation and Amortization	5,983,811	5,226,422
Decrease (increase) In Severance Fund	(138,827)	264,749
Rate of exchange differences	26,929	68,955
	<u>5,871,913</u>	<u>5,560,126</u>

Changes in Operating Assets and Liabilities

Decrease in Debtors and Debit Balances	366,207	52,239
Increase Of Inventory	(106,737)	(43,522)
Decrease (increase) in revenue received	187,558	(730,547)
Increase (decrease) in Creditors and Credit Balances	<u>1,869,679</u>	<u>(1,663,599)</u>
	<u>2,316,707</u>	<u>(2,385,429)</u>
	<u>8,188,620</u>	<u>3,174,697</u>

(b) Activities which were not in cash during the financial year

Creditors Of buy of Fixed Assets	<u>360,000</u>	<u>--</u>
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The accompanying notes constitute an integral part of the financial statements.

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Notes to Financial statements

Note 1 - General

The Amutah was incorporated on 10 Sivan 5750 (May 28, 1990). Its registration number is 58-017-398-7.

The Amutah is recognized by the Tax Authorities as a Charitable Institution for donors tax benefit purposes.

"Shalva" Organization's vision - because the responsibility for children with special needs should not fall only on the shoulders of their families, but they need and are entitled to support from the community. The Society, in its Centers, serves hundreds of children's from birth until adulthood, in unique programs and therapies around the clock, seven days a week, during every day of the week. While the children enjoy and acquire skills and independence, this enables thousands of the members of their families to have a normal and healthy way of life.

The Society's activities - providing skills required in life and cognitive, motoric and social abilities for children with special needs, and integrating them into society. Adapting the family unit to the realities of life with a special child at home, while aspiring to enable a normal way of life for the whole family. Utilizing the professional knowledge accumulated in Shalva by cooperating with all the bodies interested in this subject.

Strengthening the values of tolerance and integration into Israeli society while fighting against negative attitudes regarding this population.

All the Society's programs are designed in such a way that every program has a range of therapies which include: occupational therapy, physical stimulus, physiotherapy, hydrotherapy, therapy through animals, musical therapy, clinical communications and a range of communications therapy required to advance the child. In addition at the same time, programs to support the families.

The Society operates the following programs:

a. Mother and I – a program for early involvement to advance the infant and support the parents and wider family.

The object of the program is to give the child in his early stages the therapies required for his development and to provide the parents who experience the initial shock and difficulties in bringing up a child with special needs, the tools to do so and support.

b. A daily babies home – a special educational kindergarten that combines various therapies for small children with Downs syndrome.

c. Combined kindergarten – kindergartens for children aged 3 to 6 with special emphasis being given on advancing them and integrating them into society.

d. Afternoon program – whose purpose is to create a long study day and to provide abilities to be independent through daily activities and therapies. Children join the program in the afternoon straight from school and are transported to their homes at 6.00 p.m. after supper.

e. Short vacation - a program enabling children in the afternoon program to remain in Shalva's residences to sleep one night a week, and once a month for a whole weekend.

f. Evening program for adults – to which graduates of Shalva come for social enjoyments and activities every evening.

g. Summer - during the summer vacation Shalva offers a daily summer camp and a vacation for a week to a summer camp at a vacation site.

h. Explanations and information – Shalva provides explanations and information in a wide range of activities and interests, including music, art, sport and communications, in order to assist in the integration of the children with special needs into society and thus to create a more tolerant and accepting society.

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Notes to Financial statements

i. Study and Research Center – innovative researches which include methodologies and methods to be used in education and rehabilitation. These researches are taught by doctors, lecturers, scientists and educators from universities and other advanced education institutions.

Shalva serves the whole Israeli population without any distinction between religion, race or gender.

The New Center and the financial investment: the building of new Shalva Center in Jerusalem was completed at the end of 2016.

The Center is the largest of its kind in Israel and serve thousands of infants, children and youth each year and their families. The Center has innovative facilities for treatment which provides a suitable response for the children's needs including: a half Olympic -sized swimming pool adapted for people with limitations, and a treatment pool, sports hall, a unique fitness room for invalids, and an auditorium and cafeteria to be run by Shalva's graduates. The Center provides tens of thousands of sleeping accommodation for children each year. A stay over in the new Center for children and their families is be free, as has been the case since Shalva's inception.

In 2018, a Subsidiary company was established to operate a coffee shop and other business ventures while integrating persons with disabilities.

Note 2 - Accounting Principles

A. General

The financial statements were prepared in accordance with Accounting Standard No. 40 regarding accounting and reporting principles for non-profit organizations.

b. Basis of recognition

The financial statements have been prepared on the accrual basis.

c. Net assets

The Amutah's funds have been presented as net assets divided into two major categories :

1. Unrestricted net assets

The component of the institution's net assets free of either temporary or permanent restriction such as could be imposed by contributors of donations or grants.

2. Net assets Unrestricted Funds earmarked for other purposes

The component of the institution's net assets, resulting from donations, grants or other flows of assets whose use has been designated for the purpose of projects and development.

3. Restricted net assets

The component of the institution's net assets resulting from contributions, grants or other inflow of assets, the utilization of which has been restricted by the donors specifications.

Foreign currency donations earmarked for building are held in short-term deposits.

Financial income from said deposits has been recorded as financing to preserve asset value.

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Notes to Financial statements

Note 2 - Accounting Principles - continued

d. Fixed assets

Fixed assets are presented at cost.

Depreciation has been calculated on the straight line method at the following annual rates:

	%
Building	1.5
Electronic equipment	10 - 33
Equipment and furnishings	7 - 15
Motor vehicles	15

e. Exchange rates and linkage

Foreign currency balances are presented according to the representative rates:
published by the Bank of Israel:

NIS 3.627= \$ 1 - 31.12.23

NIS 3.519= \$ 1 - 31.12.22

The exchange rate differences are included in the financial income or expense.

Note 3 - Cash and Cash Equivalents

Bank Accounts and Cash
Short-term Investments

As at December 31	
2023	2022
NIS	
2,822,711	10,366,095
7,139,714	180,815
<u>9,962,425</u>	<u>10,546,910</u>

Note 4 - Short-term Investments

Bank guarantees totalling 266,518 NIS were given to third parties to ensure that outstanding obligations will be cleared in the future.

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Notes to Financial statements

	As at December 31	
	2023	2022
	NIS	
<u>Note 5 - Debtors and Debit Balances</u>		
Credit Card Companies	605,728	714,945
Checks for Collection	10,729	1,158
Prepaid Expenses	101,929	101,534
Institutions	414,659	256,491
Customers and debtors	391,017	816,141
	<u>1,524,062</u>	<u>1,890,269</u>

Note 6 - Fixed Assets

	<u>*)Building</u>	<u>Equipment Furnishings and Computers</u>	<u>Motor Vehicles</u>	<u>Total</u>
<u>Cost</u>				
as at January 1	277,069,114	8,257,888	394,501	285,721,503
Acquisitions during Year	3,860,457	2,664,016	--	6,524,473
Disposals during Year	--	(49,464)	--	(49,464)
as at December 31	<u>280,929,571</u>	<u>10,872,440</u>	<u>394,501</u>	<u>292,196,512</u>
<u>Accumulated Depreciation</u>				
as at January 1	25,648,451	5,898,659	394,501	31,941,611
Provision for Year	4,556,603	1,067,208	--	5,623,811
Disposals during Year	--	(49,464)	--	(49,464)
as at December 31	<u>30,205,054</u>	<u>6,916,403</u>	<u>394,501</u>	<u>37,515,958</u>
<u>Depreciated Value</u>				
as at December 31, 2023	<u>250,724,517</u>	<u>3,956,037</u>	<u>--</u>	<u>254,680,554</u>
<u>Depreciated Value</u>				
as at December 31, 2022	<u>251,420,663</u>	<u>2,359,229</u>	<u>--</u>	<u>253,779,892</u>

Buildings include following:

The building in Bait vagan, Jerusalem, as well as the land was allocated by the City of Jerusalem (bloc 30166 partition 264 plot 59).

The investment in the new building includes additional costs of fund raising in the amount of 1,208,932 NIS for this building.

Notes to Financial statements

Others

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Notes to Financial statements

	For the Year ended December 31	
	2023	2022
	NIS	
<u>Note 12 - Grants</u>		
Ministry of Labor and Welfare	24,687,811	20,262,427
Ministry of Education	6,154,695	5,438,776
Ministry of Health	2,118,493	1,390,014
Ministry of Defence	--	13,500
Local Authorities	1,064,196	1,014,632
Others	574,320	222,781
	<u>34,599,515</u>	<u>28,342,130</u>

Note 13 - Amounts Released

Utilized for Fixed Assets	--	6,075,894
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Note 14 - Value of services provided by volunteers

Value of service volunteers	8,026,427	8,071,122
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Since the Amutah (Non profit organisation) has many volunteers and their activities are an important tier of the services that the amutah provides for the general public the amutah recorded the value of the volunteers work in its financial reports according to the tariff of volunteers' hourly work as determined by the minimum wage.

The value of the volunteers' work has no affect on results of the activities as expression has been given to it both in the framework of the activities cycle and the activities costs.

	For the Year ended December 31	
	2023	2022
	NIS	
<u>Note 15 - Current Expenses</u>		
Salaries and Salary Related Expenses	39,244,793	36,545,966
Value of services provided by volunteers	8,026,427	8,071,122
Perishable Supplies	1,167,690	1,181,126
Purchases less Inventory	2,061,945	2,179,640
Food and Kitchen	2,093,358	2,212,393
activity and advocacy throughout country and the world	4,502,157	3,914,671
Graduate body	3,244,603	2,768,309
War Aid	2,709,630	--
Social projects	1,373,970	2,500,766
Maintenance	3,055,030	2,875,556
Travel	121,365	868,902
Vehicle Maintenance	729,337	691,829
Volunteers	2,257,726	2,154,684
Medical Treatment	396,707	492,877
Research and Seminars	467,891	335,439
Office and Miscellaneous	1,202,099	1,049,790
Insurance	413,674	422,255
Depreciation	5,215,052	4,954,905
	<u>78,283,454</u>	<u>73,220,230</u>

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Notes to Financial statements

	For the Year ended December 31	
	2023	2022
<u>Note 16 -Administrative and General Expenses</u>	NIS	
Salaries and Salary Related Expenses	2,780,550	2,900,497
Travel and transportation	68,509	22,366
Communication and telephone	267,609	278,261
Professional Fees	1,386,961	428,781
Statutory Fees	81,577	66,525
Office and Miscellaneous	585,520	477,309
Depreciation	408,759	271,517
	<u>5,579,485</u>	<u>4,445,256</u>
<u>Note 17 - Publicity and raising donations</u>		
Raising funds abroad	531,041	558,757
Raising funds in Israel	925,989	732,677
Fundraising Events	<u>2,530,252</u>	<u>2,671,684</u>
	<u>3,987,282</u>	<u>3,963,118</u>

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**

Notes to Financial statements

Note 18-Summary Of Financial Statements of Shalva-The Association for care and inclusion of persons with disabilities

Balance Sheets

	As at December 31	
	2023	2022
	NIS	
<u>Current Assets</u>		
Cash and Cash Equivalents	9,675,856	10,330,232
investments earmarked	10,776,906	690,955
Short-term investments	362,565	440,261
Income to receive	4,288,912	4,476,470
Debtors and Debit Balances	504,692	533,048
	<u>25,608,931</u>	<u>16,470,966</u>
<u>Investment</u>		
Investment in Subsidiary Companies	179,290	1,029,741
<u>Fixed Assets</u>		
Building, Equipment and Vehicles	254,456,686	253,466,830
	<u>254,635,976</u>	<u>254,496,571</u>
	<u>280,244,907</u>	<u>270,967,537</u>
<u>Current Liabilities</u>		
Short -Term Bank Credit	190,872	1,057,384
Creditors and Credit Balances	8,945,657	6,455,000
	<u>9,136,529</u>	<u>7,512,384</u>
<u>Long-Term Liabilities</u>		
Loans from banks	3,849,838	5,192,119
Provision for Severance pay	2,629,540	2,791,296
	<u>6,479,378</u>	<u>7,983,415</u>
<u>Net Assets</u>		
Unrestricted Funds From Operations	(281,080)	1,313,953
Used for Fixed Assets	254,456,686	253,466,830
Unrestricted Funds earmarked for other purposes	6,500,000	--
Funds restricted	3,953,394	690,955
	<u>264,629,000</u>	<u>255,471,738</u>
	<u>280,244,907</u>	<u>270,967,537</u>

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Notes to Financial statements

Note 19-Summary Of Financial Statements of Shalva-The Association for care and inclusion of persons with disabilities
Statements of Operations

Restricted Amounts Transferred

	Note	For the Year ended December 31	
		NIS	
		2023	2022
<u>Income</u>			
Contributions		42,986,616	26,485,319
Grants		34,417,943	28,292,439
Hmo and Others		1,359,224	1,793,320
Amounts Released		--	6,075,894
Value of services provided by volunteers		8,026,427	8,071,122
		<u>86,790,210</u>	<u>70,718,094</u>
<u>Cost of Operations</u>		<u>(69,999,954)</u>	<u>(62,950,182)</u>
<u>Net Income from Operations</u>		<u>16,790,256</u>	<u>7,767,912</u>
Administrative and General Expenses		(5,324,938)	(4,278,078)
Information and raising donations		(3,916,440)	(3,931,286)
		<u>(9,241,378)</u>	<u>(8,209,364)</u>
<u>Net Expenses (Income) before Financial Expenses</u>		7,548,878	(441,452)
Financial Expenses (Income), Net		<u>(468,222)</u>	<u>881,447</u>
<u>Net Income after finance</u>		7,080,656	439,995
Net operation of Subsidiary Companies	19	<u>(87,067)</u>	<u>(318,181)</u>
<u>Net income before designated</u>		6,993,589	121,814
Appropriated surplus		<u>(6,500,000)</u>	<u>--</u>
<u>Net Income for the year</u>		<u>493,589</u>	<u>121,814</u>

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Notes to Financial statements

Note 18-Summary Of Financial Statements of Shalva-The Association for care and inclusion of persons with disabilities
Statements of Changes in Net Assets

	<u>Unrestricted</u>			
	for	for	for	<u>Restricted</u>
	Operations	Fixed Assets	other purposes	
	NIS			
<u>Balance at January 1, 2022</u>	(1,931,565)	256,272,353	--	6,697,894
Net income for the year	439,995	--	--	--
Rate of exchange differences	--	--	--	68,955
<u>Restricted Amounts Released:</u>				
Utilized for Fixed Assets	--	--	--	(6,075,894)
<u>Unrestricted Amounts Transferred:</u>				
Utilized for Fixed Assets	(2,358,024)	2,358,024	--	--
To Cover Depreciation Expenses	5,163,547	(5,163,547)	--	--
<u>Balance at December 31, 2022</u>	1,313,953	253,466,830	--	690,955
Net income for the year	7,080,656	--	--	--
Appropriated surplus	(6,500,000)	--	6,500,000	--
reduction of investment in a subsidiary company	(1,185,833)	--	--	--
Rate of exchange differences	--	--	--	26,929
Utilized for restricted purposes	--	--	--	3,235,510
<u>Unrestricted Amounts Transferred</u>				
Utilized for Fixed Assets	(6,518,318)	6,518,318	--	--
To Cover Depreciation Expenses	5,528,462	(5,528,462)	--	--
<u>Total Changes for the Year</u>	(1,595,033)	989,856	6,500,000	3,262,439
<u>Balance at December 31, 2023</u>	(281,080)	254,456,686	6,500,000	3,953,394

*See Note 19

**Shalva - The Israel Association for Care
and Inclusion of Persons with Disabilities (registered Amutah) and Subsidiary Company**
Notes to Financial statements

Note 19-Net operation of Subsidiary Companies

Net operation of Subsidiary Companies

For the Year ended December 31	
2023	2022
NIS	
(87,067)	(318,181)

In order to further the objectives of the organization, the amuta formed subsidiary companies these subsidiaries operate businesses and employ Shalva students/graduate with disabilities.

Shalva students and graduates can thus be made into useful members of society.

Shalva Meizamei Shiluv Vtasuka Ltd Co. No 51-575-436-4 operates a coffee shop and social projects.

Shalva Hafakot Chevratot Ltd Co. No 51-604-263-7 manages the Shalva Choir, which consists of singers and artists with disabilities. Because of the nature of their activity and limitation of their employees these companies have huge expenses.

The limitations experienced by these companies do not exist in regular businesses.

However, operating these companies, strengthens the public profile, increases awareness and fortifies the amuta's objectives.