

Exhibit Q

KKL-JNF Accessible Community Park in Kiryat Malakhi



85 שדרות דוד בן גוריון
קרית מלאכי, מחוז הדרום
Google, Inc.
אפר 2012 - Street View



Facts and Figures Kiriat Malachi

5,850 households



Grade 3 on socio-economic level



About 148 children with various disabilities



25,000 residents - כּוּ



2,480 families registered with social and Warfare Services



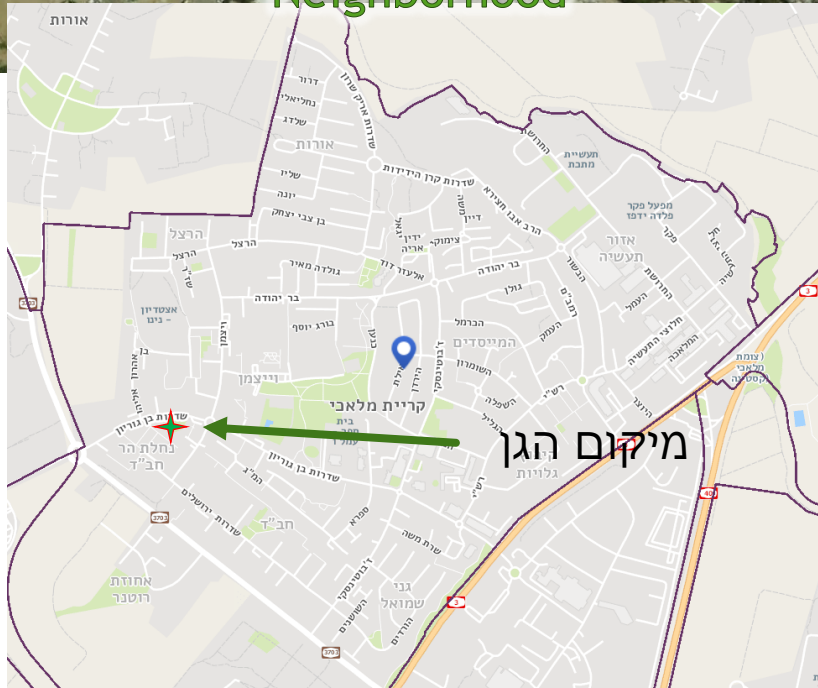
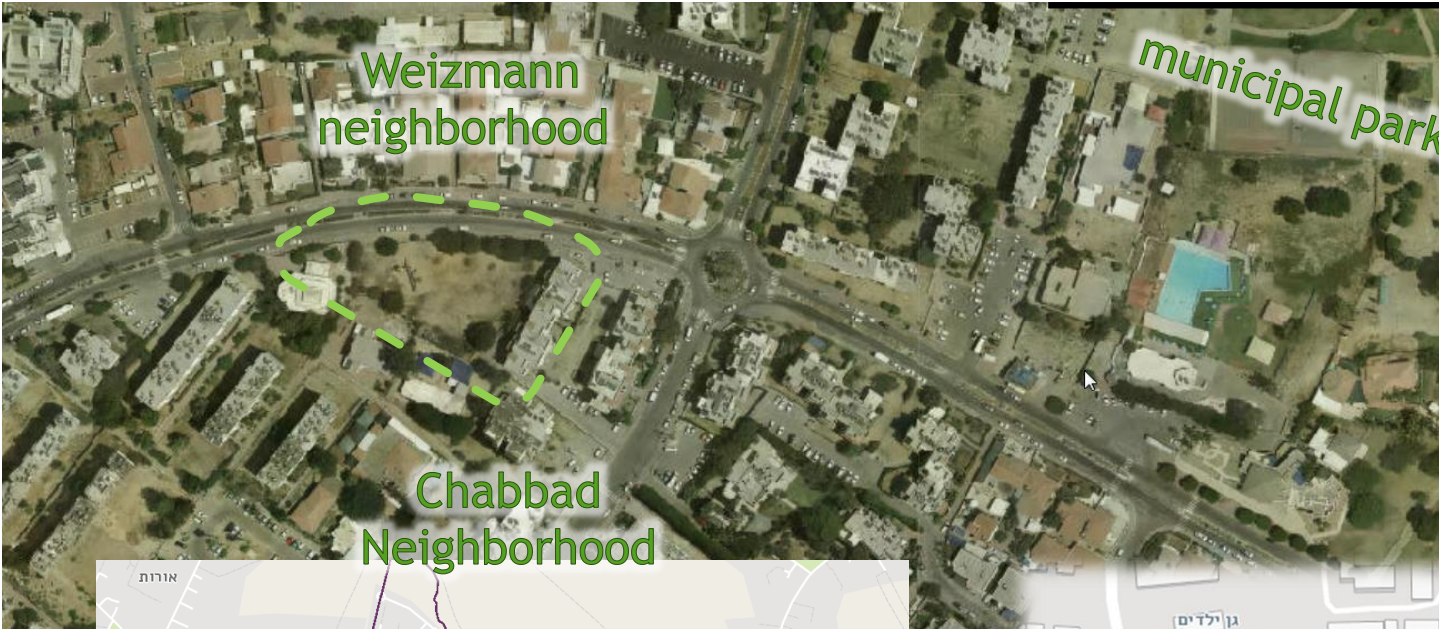
Average salary 4,757 nis





Location of the Park

Ben Gurion Street is a major street in the city, The location of the park also borders the municipal park, and two large neighborhoods, the Chabad neighborhood and the Weizmann neighborhood.





The present situation - how it looks today

The park covers an area of about 3 dunams, which includes parking lots, seating areas and picnics and various play areas for children with special needs.



Ben Gurion
street



Chabbad
neighborhood



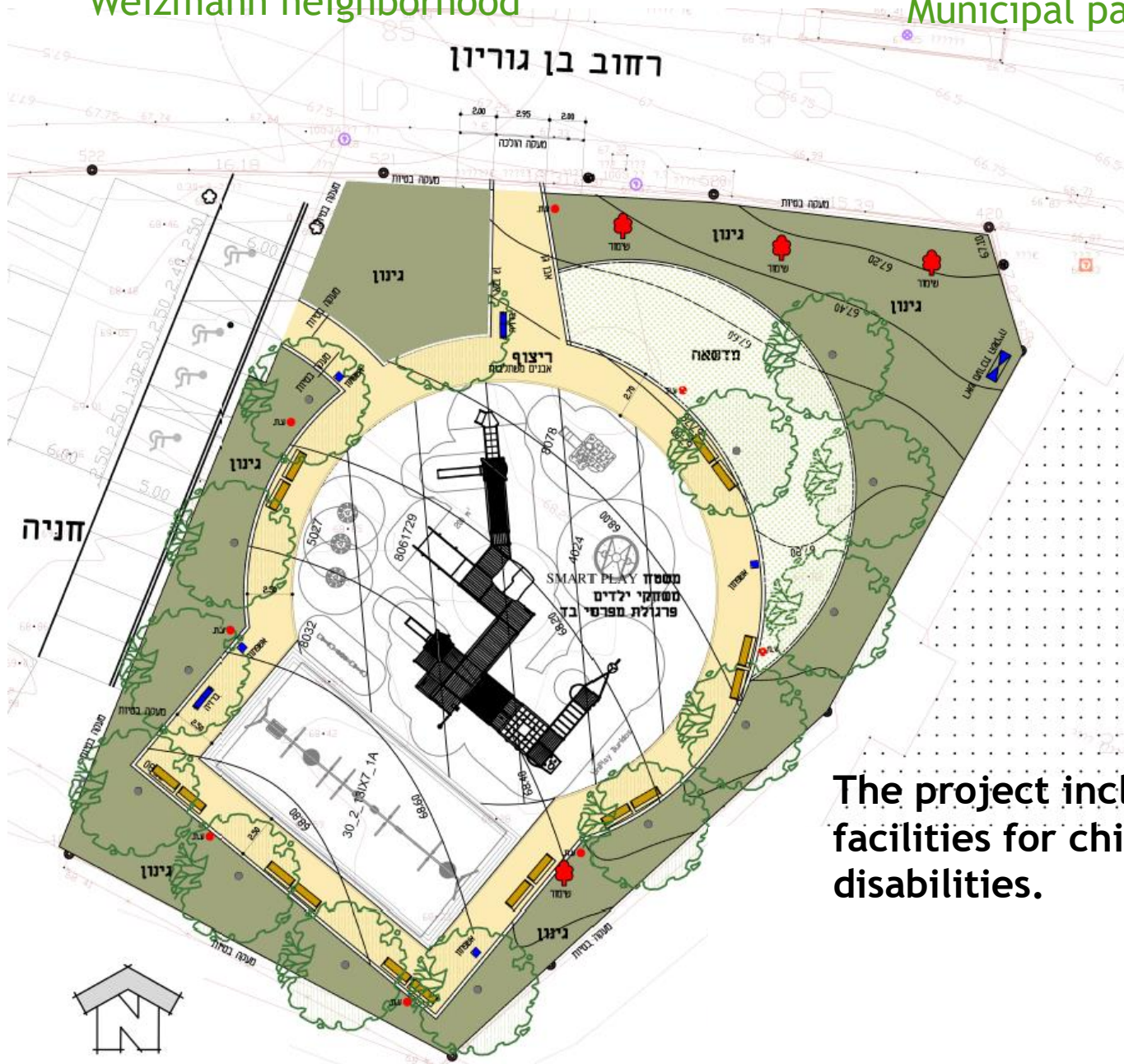
Ben Gurion
Street

Weizmann neighborhood

Municipal park



General plan



Establishment of a unique accessible playground and garden for people with special needs and to all residents of the city. The establishment of the park is part of the urban concept of equal opportunities and providing the best solution for populations with disabilities.

The project includes adapted and accessible facilities for children in wheelchairs or other disabilities.

Chabbad neighborhood

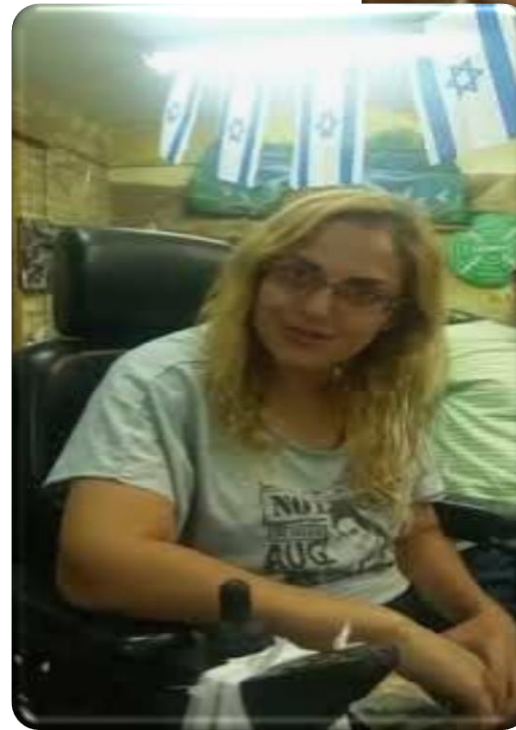




Why is the accessible playground so needed?
Listen to what residents have to say:

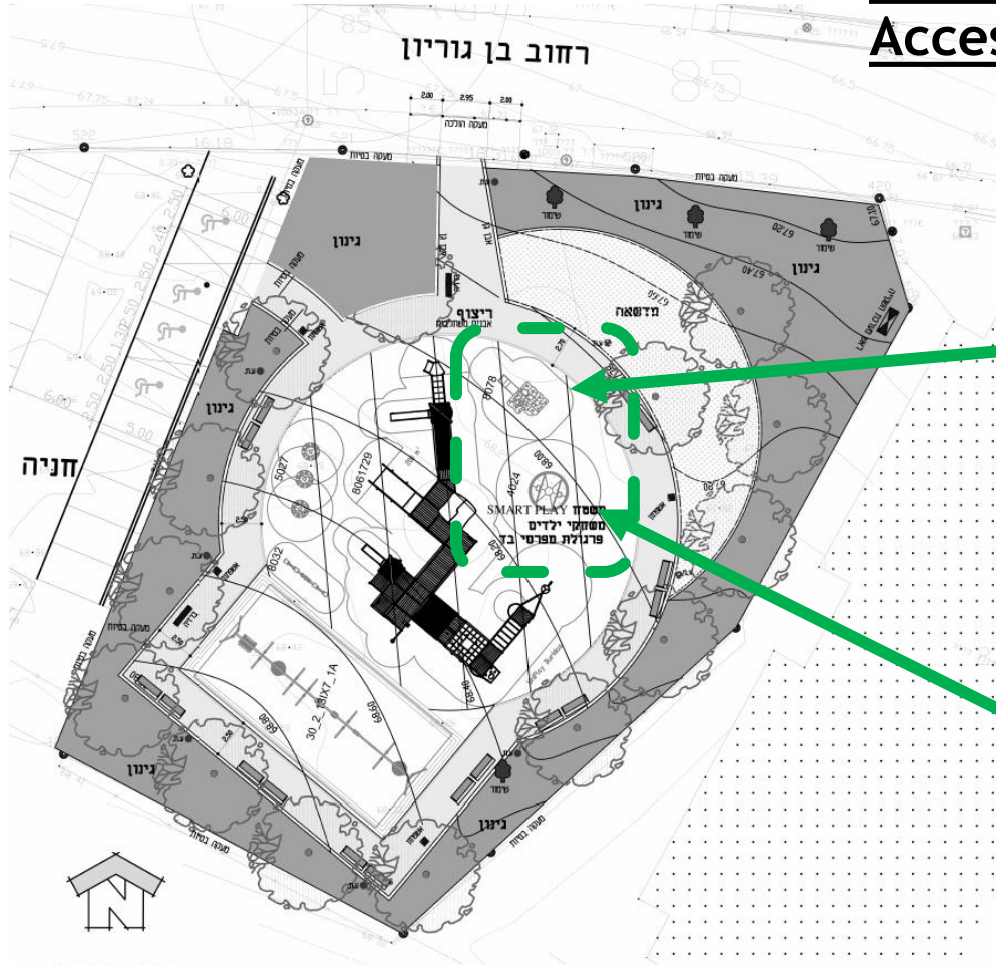


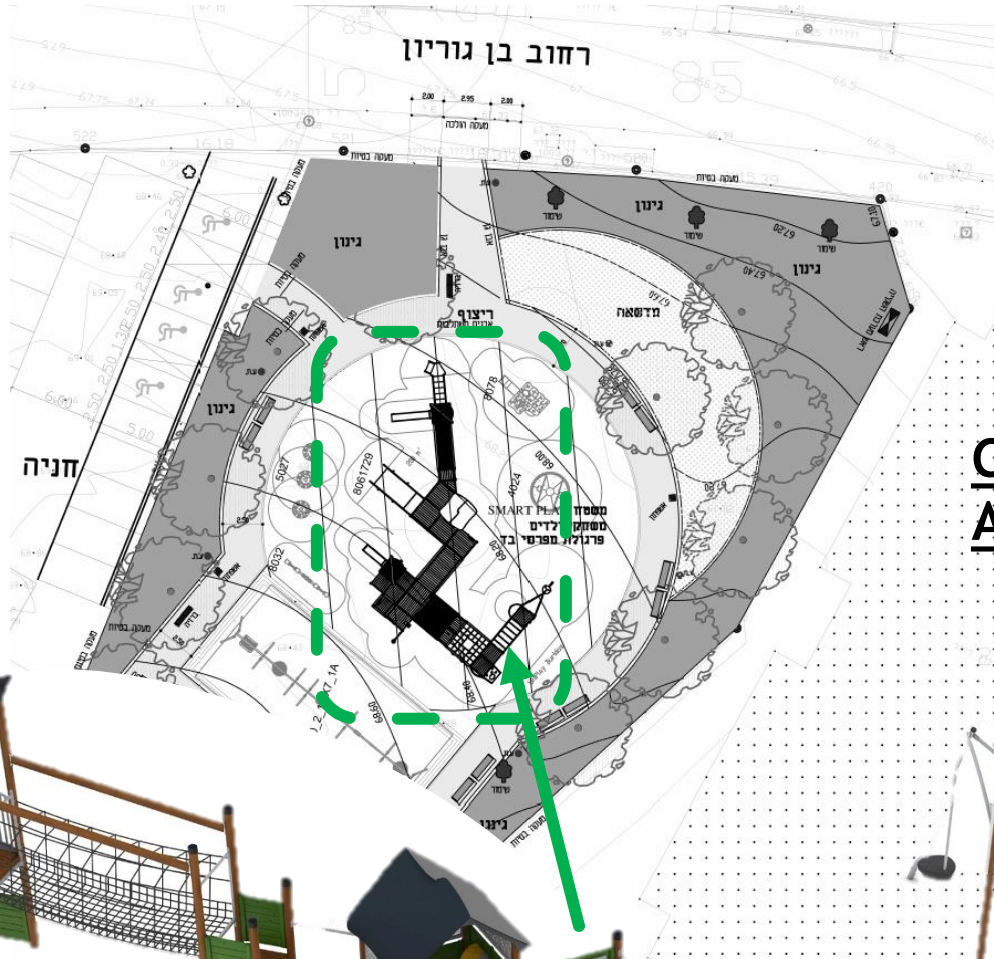
לחצו כאן
לצפייה חצו
כאן לצפיברטון





Community park specifications- Accessible playground Kiryat Malachi



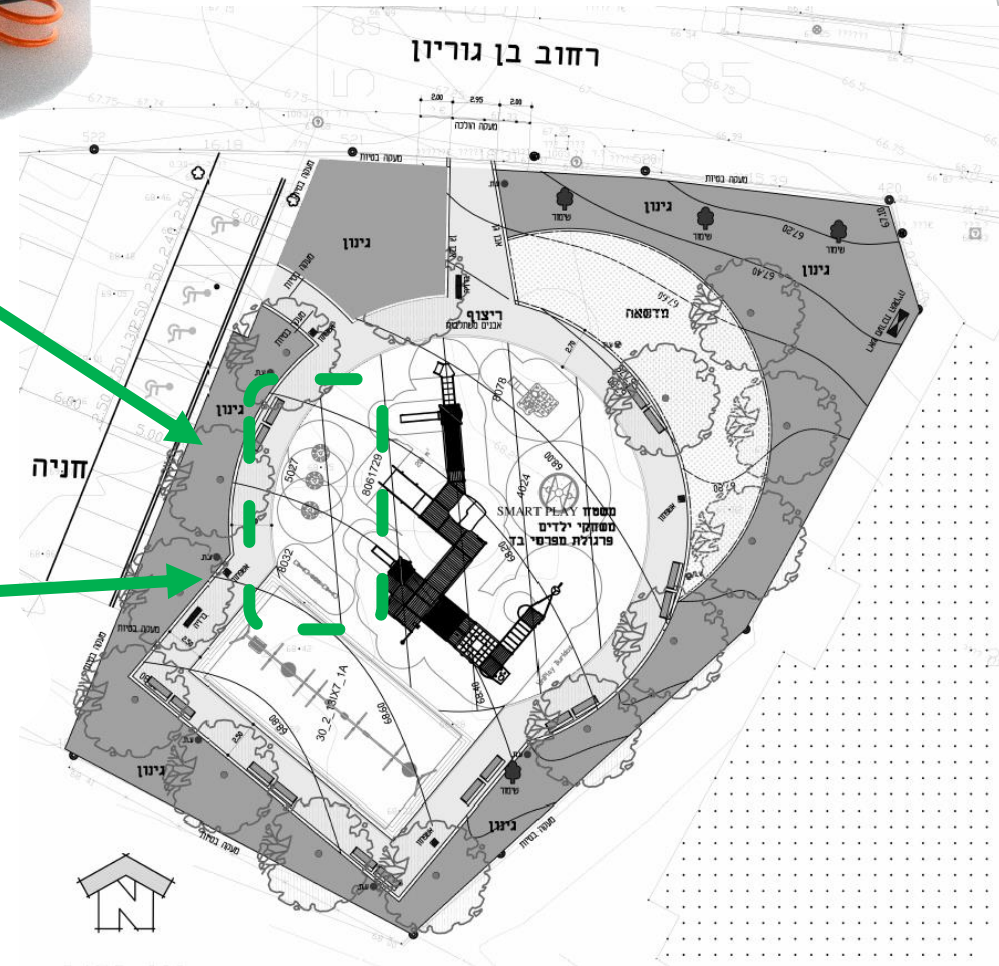
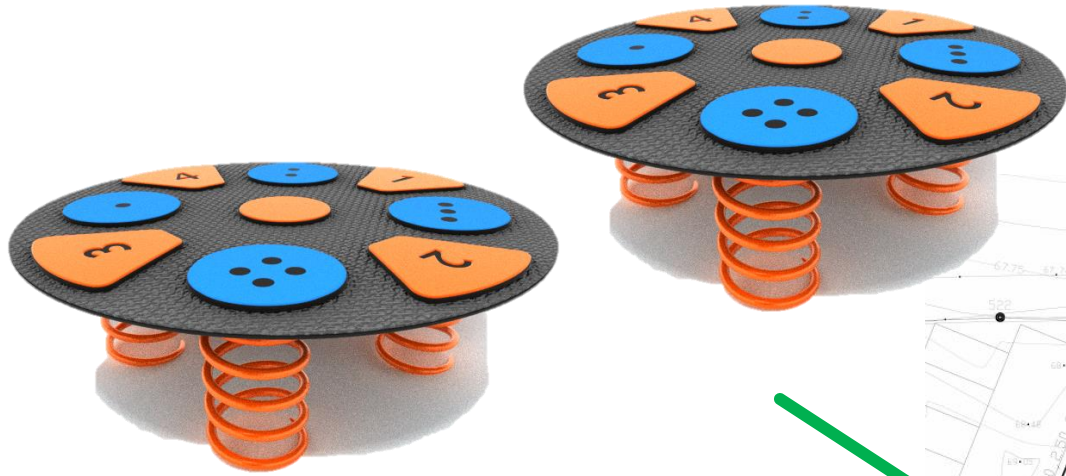


Community park specifications- Accessible playground Kiryat Malachi



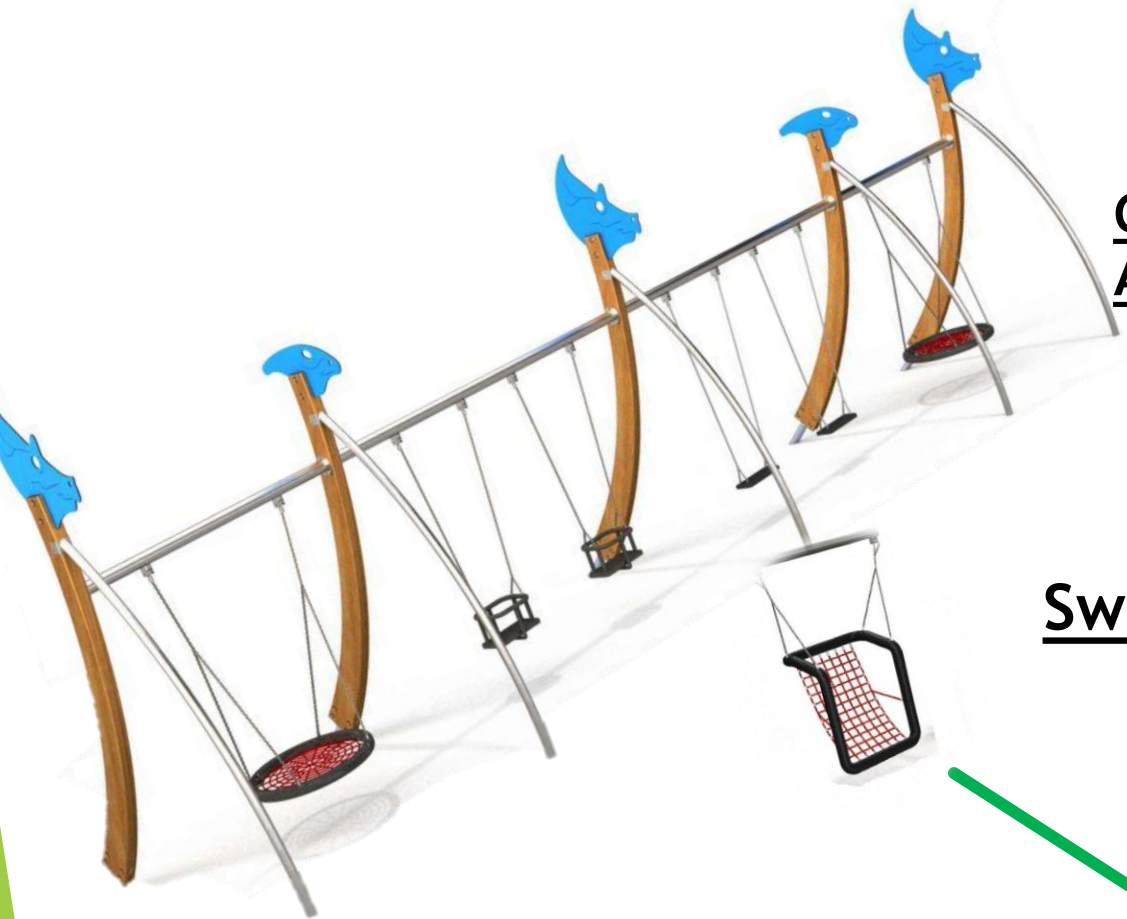


Community park specifications- Accessible playground Kiryat Malachi





Community park specifications- Accessible playground Kiryat Malachi



Swings





Community park specifications- Accessible playground Kiryat Malachi



Seating



Accessible seating elements only
throughout the playground
Pictures for illustrations



Cost estimate Accessible Community Park

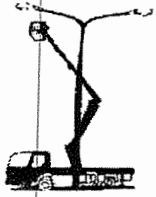
Cost	element
₪ 77,112	Landscaping development
₪ 76,880.8	Gardening and irrigation
₪ 913,588.5	Outdoor furniture
₪ 14,875	fencing
₪ 75,650	Paving roads, parking
<u>₪ 1,158,106.3</u>	<u>סה"כ</u>

cost	element
<u>₪ 1,354,985</u>	<u>Total cost for work</u>
<u>₪ 45,015</u>	<u>Planning costs</u>
<u>₪ 1,400,000</u>	<u>Total cost for project</u>

Exhibit R

Kiryat Malachi -accessible playground- completed NOV 2022

Name of contractor	Contractor invoice number	Invoice date	Type of work done	Total cost- contractor invoice
Electrical Engineering	40185	2021-05-19	KKL playground- lighting	1,667.25
Nedivai Eden Or 1994, LTD Electricity and Control	15923	2021-12-27	Electrical works - KKL playground	62,613.44
Elo et Nitzan Design Planning- Construction of play and fitness facilities	4741	2022-02-17	A set of facilities, a KKL-JNF playground, shading in the area and completion of the production of facilities	200,000.00
Elo et Nitzan Design Planning- Construction of play and fitness facilities	4796	2022-04-24	A set of facilities, a KKL-JNF playground, shading in the area and completion of the production of facilities	200,000
Amit Civil Engineering Ltd. Earthworks and Infrastructure	2403	2021-02-18	Partial account No. 1 KKL - playground begening of work, preparing the land.	240,379
Amit Civil Engineering Ltd. Earthworks and Infrastructure	2529	2022-03-06	Partial account No. 2 KKL - playground Continueing installing facilities	210,000
Amit Civil Engineering Ltd. Earthworks and Infrastructure	2587	2022-08-16	Partial account No. 4 KKL - playground Continueing installing facilities	300,000
Amit Civil Engineering Ltd. Earthworks and Infrastructure	2607	2022-09-29	Partial account No. 5 KKL - playground Continueing installing facilities	191,973.47
Irit Solsi Dror Gershonarchitects	2340	2022-12-03	Planning up to the stage of a plan for final execution	41864.94
Total				1,448,498.10



512064270 פ.נ



נדיבי עדן אור 1994 בע"מ
עבודות חשמל ובקרה
מאזינים לך את הצדק

אשקלון, מיקוד 7859810, רח' צה"ל 16, טל: 08-6750850, פקס: 08-6750950
 E-mail: nedivi@nedivi.co.il

הופק על ידי חשבונית ERP מסמך מתוחשב

מקור

חשבונית מס 15923

14:00
 תאריך : 27/12/2021
 אסמ"כ : 2
 קוד : 2608
 מזהה : 19537

לכבוד :
 עיריית קרית מלאכי
 זיבוטינסקי 18 ת.ד. 1 קרית מלאכי
 הנה"ח

מס'	שם פריט	כמות	מחיר	סה"כ
99	עבור עבודות חשמל חן 277 גן קק"ל	1.00	53,515.76	53,515.76

סה"כ : 53,515.76
 הנח : 0.00 %
 סה"כ לפני : 53,515.76
 י"מע : 9,097.68 17.00 %
סה"כ לתשלום : 62,613.44

תאריך תשלום שוטף + 30
 ניכוי מס במקור פטור
 ע.קרית מלאכי - חן 277 גן
 קק"ל

אלו את ניצן

עיצוב-תכנון-בניית מתקני משחק וכושר



הפקו ע"י חשבונית ERP מספר מחשבי

עוסק מורשה : 512481896

העתק נאמן למקור

חשבונית מס מס' : 4796

לכבוד :
 עיריית קרית מלאכי
 ע.מ. 500210349
 מזהה 64413
 שעה 11:32 :
 24/04/2022
 1833
 0

מק"ט	שם פריט	פרטים	כמות	מחיר	מטבע	סה"כ בתנועה
סט מתקנים	סט מתקנים		0.15	1,111,111.0	ש"ח	169999.98
			0			

סה"כ: 169,999.98
 הנחה: -940.19 -0.55 %
 סה"כ לפני מע"מ: 170,940.17

קרית מלאכי שצ"פ בן גוריון
 עבור ביצוע הצללה בשטח
 עבור סיום ייצור מתקנים

"מע" 29,059.83 17.00 %
 סה"כ לתשלום: 200,000.00

0.00

חתימת המאשר _____

הנה"ח
 02.05.2022

אלו את ניצן

עיצוב - תכנון - בניית מתקני משחק וכושר



תוקף ע"י חשבונית ERP מסמן ממוחשב

עוסק מורשה : 512481896

העתק נאמן למקור

חשבונית מס מס' : 4741

לכבוד : עיריית קרית מלאכי
 ע.מ. 500210349
 שעה : 11:58
 17/02/2022
 מזהה : 62663
 1833
 0

מק"ט	שם פריט	פרטים	כמות	מחיר	מטבע	סה"כ בתנועה
סט מתקנים	סט מתקנים		0.15	1,111,111.0	ש"ח	169999.98

סה"כ: 169,999.98
 הנחה: -940.19 -0.55 %
 סה"כ לפני מע"מ: 170,940.17

קרית מלאכי שצ"פ בן גוריון
 עבור ביצוע הצללה בשטח
 עבור סיום ייצור מתקנים

"מע": 29,059.83 17.00 %
 סה"כ לתשלום: 200,000.00

-200,000.00

חתימת המאשר _____

הנה"ח
 02.05.2022

תאריך: 19/05/2021
 מספר ח.פ.: 516100856

מסמך ממוחשב

לכבוד
 עיריית קרית מלאכי
 רח' ז'בוטינסקי 8, ת.ד. 1
 קרית מלאכי 8310001
 מספר ע.מ./ח.פ.: 500210349

חשבונית מס/קבלה - מספר: 40185 - מקור

פירוט:

פרוייקט	חזרה	ח.רץ	ח.פנימי	תיאור	סכום
קרית מלאכי-פארק קק"ל 15219	קרית מלאכי-תאורה בגן קק"ל 19130201942	10255	2	תוכניות לביצוע	1,425.00 ₪
סה"כ					1,425.00 ₪
מע"מ 17.00%					242.25 ₪
כולל מע"מ					1,667.25 ₪

תשלומים:

ש.תשלום	ת.פירעון	ת.קבלה	בנק	סניף	חשבון	המחאה /אסמכתא	סכום
העברה	18/05/2021	18/05/2021					1,667.25 ₪
סה"כ							1,667.25 ₪

בברכה,

מהנדס/ת מתכנן בר גפן

27.05.2021

בית בלטק - רח' יהודה הנחתום 4, באר שבע 8424902
 טל': 08-6284940, פקס: 08-6209475, office@fm-eng.co.il

5

ח.פ. 514845221 | טלפון: 08-8644414 | פקס: 08-6444145
אלי הורוביץ 27, רחובות | office@nir-dhf.co.il



המקד ע"י חשבונית ERP

מקור

חשבונית מס מס': 2607

שעה : 09:51
תאריך : 29/09/2022
מחסן : 1
סוכן : 0
אסמ" : 2
מפתח : 20687
מזהה : 1656

ע.מ. 500210349

לכבוד :
עיריית קרית מלאכי

מפתח פריט	שם פריט	כמות	מחיר	מטבע	% הנחה	סה"כ
67	חשבון חלקי מס' 5 - גן קק"ל	1.00	164,079.89	ש"ח	0.00	164,079.89

סה"כ: 164,079.89
הנחה: 0.00 %
סה"כ לפני מע"מ: 164,079.89
מע"מ: 27,893.58 %
סה"כ לתשלום: 191,973.47

תאריך תשלום: 29/09/2022

חשבון חלקי מס' 5 - גן קק"ל

4

ח.פ. 514845221 | טלפון: 08-8644414 | פקס: 08-6444145
אלי הורוביץ 27, רחובות | office@nir-dhf.co.il



הופק ע"י חשבונת ERP

מקור

חשבונית מס מס' : 2587

שעה : 07:32
 תאריך : 16/08/2022
 מחסן : 1
 סוכן : 0
 אסמ' : 2
 מפתח : 20687
 מזהה : 1616

לכבוד :
 עיריית קרית מלאכי

ע.מ. 500210349

מפתח פריט	שם פריט	כמות	מחיר	מטבע	% הנחה	סה"כ
67	חשבון חלקי מס' 4- גן קק"ל	1.00	256,410.26	ש"ח	0.00	256,410.26

תאריך תשלום: 16/08/2022
 סה"כ: 256,410.26
 הנחה: 0.00 %
 סה"כ לפני מע"מ: 256,410.26
 מע"מ: 43,589.74 (17.00 %)
 סה"כ לתשלום: 300,000.00

חשבון חלקי מס' 4- גן קק"ל

ח.פ 514845221 | טלפון: 08-8644414 | פקס: 08-6444145
אלי הורוביץ 27, רחובות | office@nir-dhf.co.il



התקן ע"י חשבונת ERP

מקור

חשבונית מס מס': 2529

שעה : 13:26
תאריך : 06/03/2022
מחסן : 1
סוכן : 0
אסמ' : 2
מפתח : 20687
מזהה : 1486

לכבוד :
עיריית קרית מלאכי

ע.מ. 500210349

מפתח פריט	שם פריט	כמות	מחיר	מטבע	% הנחה	סה"כ
67	חשבון חלקי מס' 2- גן קק"ל	1.00	179,487.18	ש"ח	0.00	179,487.18
			8			

סה"כ: 179,487.18
% הנחה: 0.00
סה"כ לפני מע"מ: 179,487.18
% מע"מ: 30,512.82
סה"כ לתשלום: 210,000.00

תאריך תשלום: 06/03/2022

חשבון חלקי מס' 2- גן קק"ל עיריית ק.מלאכי

2

ח.פ. 514845221 | טלפון: 08-8644414 | פקס: 08-6444145
אלי הורוביץ 27, רחובות | office@nir-dhf.co.il



רוקן ע"י המערכת ERP

מקור

חשבונית מס מס': 2403

שעה :	11:00	לכבוד :	
תאריך :	18/02/2021	עיריית קרית מלאכי	ע.מ.
מחסן :	1		
סוקן :	0		
אסמ' :	2		
מפתח :	20687		
מזהה :	1173		

מפתח פריט	שם פריט	כמות	מחיר	מטבע	% הנחה	סה"כ
67	חשבון חלקי מס' 1- גן קק"ל	1.00	205,452.14	ש"ח	0.00	205,452.14
			4			

תאריך תשלום	18/02/2021	סה"כ: 205,452.14
		הנחה: 0.00 %
		סה"כ לפני מע"מ: 205,452.14
		מע"מ: 34,926.86 17.00 %
		סה"כ לתשלום: 240,379.00

חשבון חלקי מס' 1- גן קק"ל

הנה"ח
28.06.2021

עיריית סולסי דרור גרשון אדריכלים

עיריית דרור
 אדריכלים ושרבטים
 טל. 052-488714
 arch@iritdror.co.il
 www.iritdror.co.il

עוסק מורשה: 557118197
 כתובת: החשמונאים 113 תל אביב
 טלפון: 0523488714
 דוא"ל: arch@iritdror.co.il

03/12/2020
 חשבונית מס קבלה מספר 2340
 מקור

כתובת המייל: yechiel@k-m.org.il

חשבון עד שלב תכנית לביצוע גמר

תואר הפרט:	כמות:	סח"כ:	סה"כ:
חשבון עד שלב תכנית לביצוע גמר	1	35,782	35,782.00
		סה"כ חייב במע"מ:	35,782.00 ₪
		מע"מ 17%:	6,082.94 ₪
		סה"כ:	41,864.94 ₪

שולם באמצעות:

אמצעי תשלום:	תאריך:	בנק:	סמ"כ:	מס' חשבון:	סכום:
העברה בנקאית	03/12/2020				41,864.94
			סה"כ שולם:		41,864.94 ₪

הנה"ח
 21. 02. 2021



Exhibit S









אגם דימונה

על שם

שמעון פרס ז"ל

הוקם בסיועם הנדיב של
ידידי ותומכי
הקרן הקימת לישראל בהולנד

THE DIMONA LAKE

IN HONOR OF

SHIMON PERES Z"L

WAS ESTABLISHED THANKS TO
THE GENEROUS CONTRIBUTIONS OF
FRIENDS AND BENEFACTORS OF
JNF HOLLAND

Exhibit T



Revenue Canada
Taxation

Revenu Canada
Impôt

Head Office

Bureau principal

DOS (D.34)
Lefebvre 1984-1985
D-323 & 328

Yours truly / Votre dévoué

Cordialement / Avec référence

Jewish National Fund of Canada
(Keren Kayemeth Le'Israel)
1980 Sherbrooke Street West
Suite 500
Montreal, Quebec
H3H 1E8

24623
HAU 5608-8-1
Sean T. Kelly
Tel. (613) 954-1186

Attention: Saul Zitzerman
President

AUG 21 1989
AOUT

Dear Mr. Zitzerman:

Re: Charity Tax Audit

Several months ago, an audit of the books and records of account of the Jewish National Fund of Canada (Keren Kayemeth Le'Israel) (hereinafter referred to as the "JNF") was conducted by a representative of the Department from the Montreal District Taxation Office. The audit related to the operations of the Organization for its fiscal periods ended December 31, 1984 and 1985.

The audit results indicate that the JNF may be in contravention of certain provisions of the Income Tax Act (hereinafter referred to as the "Act"). In order for a registered charity to retain its registration, it is required to comply with the provisions of the Act applicable to registered charities. If these provisions are not complied with by a particular registered charity, the Minister of National Revenue may revoke its registration in the manner described in subsection 168(2) of the Act.

... 2

Ottawa, Ont.
K1A 0L8

Ottawa (Ont.)
K1A 0L8



Canada

014949

1. The JNF was granted status as a registered charity, effective January 1, 1967. In order to qualify for such registration the Association would have had to have met the definition of a "charitable organization" as set out in the Act. Subparagraph 149.1(1)(b)(i) of the Act defines a "charitable organization" as an organization, "all the resources of which are devoted to charitable activities carried on by the organization itself". The term "charitable", however, is not defined in the Act and it is necessary to refer to the principles of common law governing charity to determine whether a particular purpose or activity is charitable.

On this basis, charitable purposes have been categorized by the courts as the relief of poverty, the advancement of religion, the advancement of education and other purposes beneficial to the community as a whole in a way which the law regards as charitable. This latter category merely identifies an additional group of charitable purposes which have been held charitable at law rather than qualifying any and all purposes which provide a public benefit as charitable and is further restricted to such purposes benefitting the Canadian community, specifically.

Audit evidence indicates that the resources of the JNF may not be devoted to activities that are charitable at law. According to documents produced by the JNF, it appears that the JNF is raising funds for the express purpose of acquiring and developing land in Israel; projects described include the clearing and irrigating of land, the building of roads, the planting of trees and the erection of buildings for Jewish settlements. Charity Information Returns and Public Information Returns (Form T3010) filed annually by the JNF indicate that the purpose of the JNF is one of "Fund raising for the state of Israel" and that the activities of the JNF are undertaken to achieve that end. A charitable organization which devotes its resources to such activities would be acting in contravention of the Act.

2. Furthermore, it appears that the JNF has been funding other organizations rather than carrying on its own activities. In this respect, remittances were made during the 1984, 1985 and 1986 fiscal periods to a non-qualified donee (i.e., Keren Kayemeth Le'Israel in Jerusalem, 1984 - \$4,048,776, 1985 - \$4,109,800, 1986 - \$3,890,395).

In relation to the above observation, I remind you that a registered charity must devote all its resources to charitable activities carried on by itself. In order to view an organization as carrying on its own charitable activities, it is necessary that the charitable activities be carried on by an employee, agent, or through the participation by the organization in a partnership or joint venture of a charitable nature.

... 3



014950

If an organization chooses to administer its own charitable activities through an appointed agent, an arrangement has to be established between the charity and its agent. To satisfy the requirement that an organization devotes its resources to charitable activities carried on by itself, funds transferred to an agent must be expended strictly in furtherance of the charity's own purposes. A satisfactory agency relationship does not exist where funds are provided by a charity simply to fund projects or a particular aspect of the projects of another organization. Furthermore, in carrying out its activities through an agent, a charity must ensure that the following conditions concerning the expenditure of its funds are fulfilled:

- (a) the charity must maintain direction, control and supervision over the application of its funds by the agent and title to any property purchased by the agent must be held by the charity;
- (b) the charity's funds must remain apart from those of its agent so that the charity's role in any particular project or endeavour is separately identifiable as its own charitable activity;
- (c) the financial statements submitted in support of the charity's annual information returns must include a detailed breakdown of expenditures made in respect of the charitable activities performed on behalf of the charity by its agent; and
- (d) adequate books and records must be kept by the charity and its agent to substantiate compliance with the conditions outlined above.

Direction, control and supervision include the concept of accountability by the agent to the principal. In turn, the principal must be able to account for how the funds were spent on its behalf by the agent. Records in support of such disbursements must be maintained at the principal's address in Canada.

In order for a registered charity to retain its registration, it is required to comply with the requirements of the Act relative to its registration as such. If the registered charity ceases to comply with the referenced requirements, paragraph 168(1)(b) of the Act provides that the Minister may give notice to the registered charity that he proposes to revoke its registration.

3. It appears that the JNF does not comply with paragraph 149.1(2)(b) of the Act which states that a charitable organization must expend in any taxation year, on charitable activities carried on by it and by

... 4

way of gifts to qualified donees, amounts that in the aggregate are at least equal to its disbursement quota for the year. The disbursement quota amount is defined pursuant to paragraph 149.1(1)(e) of the Act.

In this respect, it was observed that the JNF carried on no charitable activities by itself and made only gifts to qualified donees. It appears that the remittances to the Keren Kayemeth Le'Israel in Jerusalem, a non-qualified donee, were disbursed without direction, control, and accountability and as such, do not constitute charitable activities carried on by the JNF. The related disbursements therefore do not go towards satisfying the disbursement quota of the JNF for the 1984, 1985 and 1986 fiscal years. I refer you to the attached Schedule 1 which outlines the disbursement quota deficiencies.

Where a charitable organization does not expend an amount at least equal to its disbursement quota, on charitable activities carried on by it or by way of gifts to qualified donees, in any taxation year, the Minister may, pursuant to subsection 149.1(2)(b) of the Act, give notice to the registered charity that he proposes to revoke its registration in the manner described under section 168 of the Act.

4. Finally, it appears that the JNF is not in compliance with subsections 230(2) and 230(4) of the Act, which require a registered charity to keep records and books of account, together with every account and voucher necessary to verify the information contained therein, at an address in Canada recorded with the Minister. The audit suggests that records in support of "Remittances" made by JNF for the fiscal years 1984 and 1985, were not maintained at the offices of JNF.

Pursuant to paragraph 168(1)(e) of the Act, where a registered charity fails to comply with or contravenes any of sections 230 to 231.5 of the Act, the Minister may give it notice that he proposes to revoke its registration.

The consequences to a registered charity of losing its registration include:

1. the loss of its tax exempt status as a registered charity which means that the JNF would become a taxable entity under Part I of the Income Tax Act unless, in the opinion of the Director of the applicable District Taxation Office, it qualifies as a non-profit organization as described under paragraph 149(1)(1) of the Act;

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2. loss of the right to issue official donation receipts for income tax purposes which means that gifts made to JNF would not be allowable as a tax credit to individual donors as provided by subsection 118.1(3) of the Act or as a deduction to corporate donors under paragraph 110.1(1)(a) of the Act; and
3. the possibility of tax exigible under Part V, subsection 188(1) of the Act.

For your reference, I enclose a copy of Information Circular No. 80-10R entitled "Registered Charities: Operating a Registered Charity" and I bring to your attention Appendices C and D which describe the provisions of the Income Tax Act concerning revocation of registration, the tax applicable to revoked charities and the appeal provisions from the Minister's issuance of a notice of intention to revoke a registered charity's registration.

If you do not agree with the facts and/or the reasoning described above, or if you wish to present your reasons as to why the Minister of National Revenue should not revoke the registration of the JNF in accordance with subsection 168(2) of the Act, you are invited to submit your representations to me by October 11, 1989. Subsequent to this date I intend to determine whether or not to recommend to the Director General, Registration Directorate that she should proceed with the issuance of a notice of intention to revoke the registration of the JNF in the manner described in subsection 168(1) of the Act.

Should you wish to appoint a third party to represent your interests, please notify me in writing.

If you have any questions on these matters, please telephone Sean Kelly at (613) 954-1186 or write to 400 Cumberland Street, Room 5004, Ottawa, Ontario, K1A 0L8.

Yours sincerely,



R.J. Macdonald
Chief
Audit Section
Registration Directorate

RJM/hm(A/C/FL5)(cor 82-86) Audit "O"

Enclosure



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