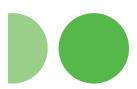


## Consultation And Ongoing Assistance For Independent Businesses





The Independent Business Department was set up to provide solutions for the special needs of Kibbutz members following the changes taking place at Kibbutzim.

Service is provided to Kibbutz members who are interested in managing their own bookkeeping, separate from that run by the Kibbutz. We are expert in dealing with independent Kibbutz members on all issues relating to the Tax Authorities, and with ongoing management vis a vis the Kibbutz, which includes the combination of the independent person into the annual report of the Kibbutz, should there be such an agreement between the individual and the Kibbutz. Today, we have clients from all spectrums of the market, including: Industry, Trade and Services, Tourism, Computers and Hi-Tech, Private Companies, Corporations, Non-Profit Organizations, Municipal Corporations, (Community Advancement), and more.

Below are services offered by the department:

- Ongoing assistance for members and the Kibbutz with organizing the relationship between the independent businessman and the Kibbutz.
- Helping, on a continual basis, members who are just starting out independently, including opening files at the various authorities.
- Bookkeeping services both double and single systems of bookkeeping, including production of periodical reports, preparing adjustment reports with banks, suppliers, cash, and clients. Reports are also prepared for our clients for the relevant institutions. Bookkeeping is of the highest professional standard.
- Salaries Issuing pay slips for employers for their staff. This service includes preparing salary slips, transfer and reporting to Income Tax, National Insurance and other social benefits suppliers.
- Personal reports Preparation and transfer of all reports demanded by law for independent clients. Helping
  to prepare and present annual audits, making sure that all expenses have been fully deducted and tax plans
  are updated. If there is an agreement, we combine this annual report of the independent member into the
  report of the Kibbutz.
- Capital declarations Help in preparing Capital declarations and its presentation.
- Advice and tax planning Making sure optimal tax plans are up and running with our clients, by using the
  professional accounting and legal tools we have at our disposal. Tax planning includes consultation for
  taking the right steps from the start up of the business and throughout its daily operations, right through to
  presentation of the annual audit report.
- Financial consultation Preparing various financial responsibilities.

