



Annual report for the year 2021

This report shows all the activities that happened in Jemima, general information, new projects, any changes from January - December 2021.

Jemima is a Non-Governmental Organization and Christian Foundation located in Beit Jala, Bethlehem that helps Palestinian children and young adults with special needs, with multiple (mental and physical) handicaps since 1982.

Vision Passionate care and love for the weak in society is our Christian mission. Jesus' words in Matthew 25:34-40 motivates all those that are involved with Jemima: "Inasmuch as ye have done it unto one of the least of these my brethren, ye have done it unto me."

Mission Jemima primarily focuses on the care for children and young adults with special needs in the Palestinian Territories. Local employees provide care from their Christian concern and professionalism. They cooperate with specialized foreign volunteers.

Strategy

Jemima has three specialties in the care for those with special needs:

- 1) Living groups in the residential care department;
- 2) Daycare for the residents of Jemima and for external children;
- 3) Home based intervention (HBI) for children with severe multiple learning disabilities

Care department	20
Eber day care	40
Home based intervention villages	60
Home based intervention CGK	20



Christian identity:

Jemima is a Christian organization support all handicap in Jesus's name. All Jemima activities starts with small prayer from our heart to thank the lord for our health and new day. All the residents are praying together every Sunday in Eber, read from bible, read a bible story and sing some holly song. Love is the most important part in Jemima, we are big family and support each other when need it. **"we are not the cleverest but we have big love"**



1. Introduction:

During the past years (before Covid-19), we had no influence like this year in serving people with disabilities, Over the past year, during Covid -19 we had to change the way we work and even the way we live.

People with disabilities need special care during this period that we did not have any kind of good experience about, especially in methods of prevention and treatment of Covid -19.

Therefore, we had to take stricter and more precise preventive measures to put children and adults inside the foundation.

This year, the Jemima foundation, through board members, employees and volunteers, provided a health system within Jemima in light of the health crisis that the general situation in the West Bank was suffering from.

During the past year, Jemima was able to reconsider its working methods and work on developing programs and sites, modifying some buildings and adding some important sections for people with disabilities. These activities were supported by all staff members.



2.Development:

Eber: Re-designing the morning center (Eber) and investing all the existing rooms to provide all kinds of treatments required for people with disabilities to help them develop their abilities to the greatest possible degree of independence. We added GYM room, white snozeel room, a paint room, a music room and an activity daily living room. These rooms helped the children and adults to reach their goals as follow:

- That the beneficiary depends on himself according to his/ her mental and physical ability
- That the beneficiary integrates into his community as much as possible
- That the beneficiary lives in an atmosphere of love, dignity and safety
- That the beneficiary lives in a good Christian environment





Workshop: The maintenance work of the workshop for the beneficiaries has been restored, adding to the agricultural project, which needs more development in the coming years.

The beneficiaries were divided into the rooms in an atmosphere of love and comfort, as some of them are autistic children who need special care and comfortable rooms that give them some privacy and relaxation, such as sensory rooms.

In this department we have special rooms for vocational exercises under the responsibility of teachers and the main goals for this department as the following:

- Giving the beneficiaries an opportunity to do daily activities
- Helping the beneficiaries to feel their importance within their community
- Helping them to use their muscles and sensory abilities.
- Increase sense of self-confidence.

Education: Jemima worked very hard to educate the workers through last year, many workshop took a place, such example, writing story, storytelling, visual development, human rights, fundraising, ABA methods, planting and gardening, Jemima's manager is starting her PHD at American university (Ramallah) in the domain of special needs.



3. Activities:



Jemima festival: we arranged three days in Jemima for different kind of activities, animal day, bingo and fun day for children and families in the community to introduce Jemima and people around children with special needs, around 600 person visited Jemima in this three days.

December celebration: Jemima made a lot of activities in December, Sinterklas, Christmas, new year eve, handicap's day. Invitation from other organization.

Employees activities: Jemima takes care of the employees as well as the beneficiaries because it believes in the importance of working within a healthy environment filled with love and

cooperation. Therefore, the association makes specialized days for employees to encourage them to work and help them overcome the problems they face, including helping an employee with cancer to return to her work, giving some material and moral incentives to some Staff, fun activities for all workers.





4. Communities:

Books awareness: Jemima produced three books, two books contained bible stories and social stories related to the bible stories.



The third book named “hope doors”, this book contained 7 stories about handicap people life, their struggles and challenges and also their strong points. The goal for these stories to aware children in normal schools about handicap

The teachers and the therapist in Jemima wrote the stories from their experience and after intensive workshop of writing.

we published Jemima’s book in big event, he invited all the organization who related to the subject, we discussed the stories through specialist in special needs and writers, and Arabic teacher.

School awareness: Work has been done with many schools in the community to raise the awareness of public school students to deal with people with disabilities and conduct recreational activities with them, highlighting their strengths and how the community plays a role in increasing children's self-confidence.

Universities training: Jemima has been accredited in the universities (Al Qudes, Bethlehem, Abu dies, Berizet, Ahlia) to train students in all disciplines (speech therapy, occupational therapy, physical therapy, special needs).

University visit: we welcome the groups from the universities to take them for a tour about Jemima and introduce our work to learn from us.

Video: Jemima made a video for our work and Jemima project, all workers showed their work with big love and respect for the beneficiaries and each other.

5. Project:

Animal therapy: Jemima has started working on a new project, which is animal therapy, which will start working next year 2022. We will take a special workshop for that in Jerusalem and hope we can do it in Netherlands too in the future, because it's not a common in the west bank. Our long term goal is to spread the animal therapy to other organizations in the area.

Safeguarding: Jemima with caritas update all the policy in Jemima related to the safeguarding the workers and residents in Jemima, a workshop was given to all workers in Jemima and special workshop was given to two workers to be the vocal points for any comments.



Home basic intervention: In cooperation with the local community in the villages and Caritas Jerusalem Foundation, three sites were opened in the villages of Bethlehem to provide all kinds of treatments for handicapped children to 60 families.

Home basic intervention 1 (CGK):

Families: 20

Area: Bethlehem and Beit Jala.

Workers: social worker and physical therapy visited the families at home to support them morally and physio sessions.

Funding: CGK

Budget: 8500 Euro.

Home basic intervention 2 (Caritas):

Families: 60

Area: 3 villages in south of Bethlehem (Gouret Al Shama, Ebyat, Wadi El Ness).

Workers: Suzan (education), Juliana (occupational therapy), George (speech therapy), Odeh (physical therapy, Randa (psychology) (note: all workers are new for the project, they are not the same workers in Eber)

Funding: Caritas Jerusalem.

Budget: 48000 Euro.

Time: September 2021 till 31 May 2022



Playground: we installed new turf in the playground to protect the children and the residents.



Well project: we prepared the well because we have lack of water in the area. We got this project from Areej organization.

Plant project: Planting was created to support adult residents morally and physically, planting help the residents to feel that they are important and give them confidence to be responsible about some tasks where give them chance to move their muscles and other sensory. We installed Metal boxes on the balcony for planting and another place beside the playground so all the residents with and without wheel chair can reach it to help in some task according to their abilities. We put sink water beside the planting. We installed a flower boxes beside the department. We opened new class to teach the residents about planting, food, and make salad from the vegetables that they will plant. The residents will their sensory in planting, touch, smell, taste the food.

Door project: we installed two automatic gates to protect and safe Jemima and the residents.



6. Analyses:

Struggles:	Successes:
<p>This year we faced a lot of struggles in the following:</p> <ol style="list-style-type: none"> 1. The children got sick (Ikram, Shadi, Ahmed, Nour, Sameh) for some weeks so we changed our program to protect the children, we closed the group and didn't let any person come and out in and some therapy sessions were canceled. 2. It was so cold this year and the children didn't come regularly to the day care so it affects their development. 3. Some workers got corona so we have to replace them with other workers, so some workers got over load shifts. 4. The worker's mood was effected negatively by the finance situation of their family higher cost and financial struggles because lack of jobs. 5. wearing mask make less communication with the residents in care department especially for girls with autism 	<p>There was plenty of time for all employees due to the lack of beneficiaries to reconsider all the plans and programs as mentioned under point 5, in which the institution operates and work to develop in a more efficient manner. Covid-19 gave us also new challenges and opportunities.</p> <p>In this way, we proved that all Jemima employees they are able to take great responsibility and that they can work under pressure to ensure the privacy of beneficiaries.</p>
	<p>Lesson learned:</p> <p>During this year, we learned to show more sympathy towards all families and because of the unemployment caused by the Courantyne.</p> <p>During this year, we learned to be flexible, taking initiative, take responsibility and create a kind of adaptation to the surrounding circumstances.</p>



7. Life stories:

Mariam (HBI project): Mariam is a 3 years old girl who has spastic cerebral palsy and she is deaf. In the beginning I had to work with Mariam's mom to educate her about her child's condition. The mother needed so much support in the beginning to accept her daughter and to accept the fact that she can develop. She spent most of the sessions in the beginning without speaking to me or saying a word. Her thoughts about her daughter was that she will not be able to do anything in her life but lay on her back and sleep for the rest of her life. I can't lie and say that this case wasn't difficult. It was challenging even for me. It was the first time that I would treat a child who is deaf and has CP. We started setting goals together with the mother. I started to train the mother how to position Mariam during day and night through all of her daily life activities. And then we started to play with Mariam so she can have better eye contact with us and the toys, to reach for the toys and grip them. Slowly, Mariam started to notice us, to notice the toys and to follow them with her eyes. The mother immediately said "this is the first time I see my daughter as a child and as a human being". Mariam now likes to play and started to develop a smiling and laughing reaction when she is happy. The mother now puts her in more functional positions at home so Mariam can explore more and more outside my therapy room. Now, after refusing the wheelchair, Mariam's mom keeps asking where she can find a wheelchair for her daughter because she notices the importance of it and wants Mariam to go outside during summer and explore more.

Issa (Eber): Issa a very sweet boy with beautiful eyes, he started in Eber day care center this year, he was only lying in bed and he has no head control and good balance, Issa now start to walk alone for some steps and communicate with his teacher and other friends in Jemima, he developed so fast. The people around his mother said: why you are sending your child to Jemima, he is handicap and she was afraid in the beginning but during this year she start to trust and respect the workers and now she is happy because she saw a lot of development of her child.

Shadi (Care department): We bring Shadi to Jemima in 2020, he was only two months, he has a lot of medical problems, all doctor said he will not survive, we believed in Shadi and give him a lot of care and also love, Shadi is developing very fast and he start to walk and talk some words, he need a lot of attention and he need special treatment of his eyes, Shadi give Jemima new life, he is cute and lovely.





8. Helena care departments “care department 20 residents divided in 5 groups”.

<p>Jachin / boy's groups: The place: 3th floor More description: One entrance for the two departments, in the left side there is Jachin group which contains, in the Right side there is Jachin, 2 bathrooms, one living room, 1 balcony and 5 small rooms and one kitchen Residents: four residents, Mohamed, Issa, Ra'fat, and Nour Workers: group responsible: Yousef Kharoufeh Care workers: Myrna Kharoufeh, Renen Qumsiya, and Hanan helped from Eber department.</p>	<p>Lemuel / children group: The place: 3th floor More description: two entrance for the two departments and in the left side there is Lemuel group which contained, 1 Office,5 Sleeping rooms, 3 Bathrooms,1 Living room,1 Store room,1 Cleaning room,1 Laundry room,1 Snooze room,1 kitchen and 1 balcony. Residents: 6 residents, 4 residents Sameh, Ahmed, Ikram, and Shadi as a fixed and two residents Seren and Mohamad come 3 days each one. Group responsible: Ben (volunteer). Workers: Nada Janine and Renad Daoud Volunteer: Elizabeth</p>
<p>Ruchama/ girl's group 1: The place: second floor More description: Ruchama contains 1 Office, 5 Sleeping rooms, 3 Bathrooms, 1 Living room, 1 Store room, 1 Cleaning room, 1 Laundry room, 1 kitchen and 2 balconies. Residents: 4 residents, Rasha, Maram, khuld, Rana, Group responsible: Roghilia Nawaya Workers: Rula Qumsiye, Muna Kunkur, Randa Musleh.</p>	<p>Kezia / girl's group 2: The place: 1st floor More description: Kezia contains 1 Office, 5 Sleeping rooms, 3 Bathrooms, 1 Living room, 1 Store room, 1 kitchen and 3 balconies. Residents: 5 residents, Nadia, Intisar, Khaula, May, Hanein. Group responsible: Roghilia Nawaya Workers: Sally Qumsiayah. Nicole Nustass, Pauline Sahheen.</p>
<p>Youth group: Number: one group More description: this group contains, 1 living room, 1 kitchen, 1 rooms, and 1 bathroom. Residents: 1 David</p>	

Eber /day care center

The daycare has three floors.

The first one is the basement which the workshop group are housed. The basement has one big hall with two medium classes, one kitchen, two balconies and three bathrooms. In this floor, we have adult beneficiaries with four leaders. The beneficiaries divided in two groups and they are work three kinds of workshop. One group recycling papers four days per week, the other group is olive wood.

The second one is the ground floor. This floor has seven rooms, dining room(hall), three bathrooms. Five of these rooms for classrooms. four classes have nearly six children with teacher and assistant the fifth one has three children with one teacher. Children are distributed in the classes within their ability.

The third one is the rehabilitation section. It has two medium rooms with one big room.

Daycare services:

Eber day care center provides developmental support for 40 clients daily:

Education part: we have 6 education classes



#	Teacher / Fatin
1.	Omran
2.	Login
3.	Issa
4.	George

#	Teacher / Lorin
1.	Seren
2.	Ahmed
3.	Eid
4.	Yafa

#	Teacher/Sheren
1.	Fatma
2.	Omar
3.	Motaz
4.	Soundous

#	Teacher / Diala
1.	Sameh
2.	Nour
3.	Aboud
4.	Alien

#	Teacher / haya
1.	Arien
2.	Gana
3.	Login
4.	Lama

#	Teacher / Helen
1.	Jouri
2.	Rahaf
3.	Kinan
4.	



Adult group: we have three classes

#	Teacher / Hanan – Nuha
1.	May
2.	Maram
3.	Rasha
4.	Mohamad
5.	Rana
6.	Nadia

#	Teacher / Buthaina – Haya
1.	Ra'fat
2.	Issa
3.	Hanien

#	Teacher / Waffa
1.	Khulud
	Kahula
	Intisar

Lemeul day care:



#	Teacher / lemeul day care
1.	Safia
2.	Ikram
3.	Mohamad
4.	Mohamad
5.	Shadi





Olive wood workshop:

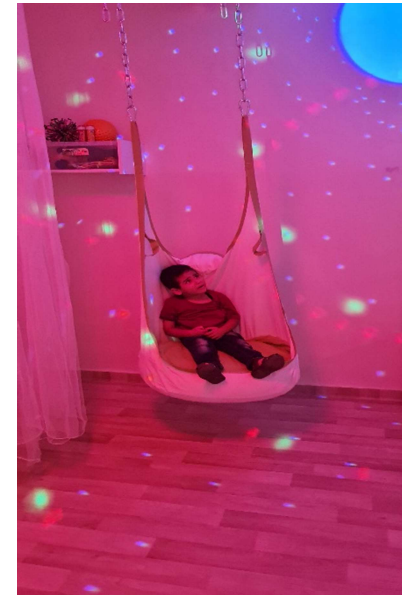


We have one person Baha is working 5 days a week in the olive wood workshop.

Last year was difficult for sale because we didn't have any visitors, so Baha helped in the garden and sometimes he helped in the kitchen.

Therapy department:

We have 4 therapies in this department located in Eber, physical therapist, occupational therapy, speech therapy and social worker. They did individual sessions for each children and sometimes they are making group sessions.



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JEMIMA FOUNDATION

BEIT JALA

PALISTINE

Financial Statement

As of December 31,2021/2020

Together With The Auditors' Report

Husam Wahhab

Certified Public Accountant

JEMIMA FOUNDATION

BEIT JALA

PALISTINE

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Independent Auditors' Report

Jemima Foundation

Opinion

We have audited the financial statements of **Jemima Foundation**, which comprise the statement of financial position as at December 31, 2021/2020, and the statement of activities and changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **Jemima Foundation** as at December 31, 2021/2020 and its financial performance and its cash flows for the year then ended in accordance with the International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of **Jemima Foundation** in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Board of Directors for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing **Jemima Foundation** ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate **Jemima Foundation** or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing **Jemima Foundation** financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement if it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **Jemima Foundation** internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on **Jemima Foundation** ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause **Jemima Foundation** to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with **Jemima Foundation** management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Husam Wahhab

Certified Public Accountant
License number: 234/1994

Husam Wahhab/CPA
Certified Public Accountant
Bethlehem

Bethlehem Palestine April 10, 2022

Iemima Foundation
Financial Position
As at December 31, 2021/2020
(Currency: NIS)

<u>Assets</u>	<u>Note</u>	<u>2021</u>	<u>2020</u>
		NIS	NIS
Current assets			
Cash on hand and at banks	3	44,536	95,092
Checks for collection			
Receivables and prepayments	4	116,284	15,338
Total current assets		160,820	110,430
Property, plant, and equipment (Net)	5	3,725,007	3,843,626
Total assets		3,885,827	3,954,056
<u>Liabilities and net assets</u>			
Liabilities			
Bank overdraft/ Checks		39,180	13,119
Accrued expenses		19,076	8,353
Account Payable		38,019	19,528
Total current liabilities		96,275	41,000
Reserve for end of service benefits	6	857,320	741,197
Total liabilities		953,595	782,197
Net Assets			
Unrestricted		3,005,326	3,247,413
Temporarily restricted		(73,094)	(75,554)
Total net assets		2,932,232	3,171,859
Total liabilities and net assets		3,885,827	3,954,056

The accompanying notes form an integral part of these financial statements

Jemima Foundation
Statement of Activities and Change in net assets
For the Year Ended December 31, 2021/2020
(Currency: NIS)

		Net assets		2021	2020
	Note	Unrestricted	Temporarily restricted	Total	Total
<u>Revenues</u>					
Grants and Donations	7	1,936,485	33,618	1,970,103	1,809,772
Other Operating Revenues	8	35,925		35,925	15,840
Net Assets Released from Restriction: Satisfaction of Program Restrictions	9	31,158	(31,158)	-----	-----
Total REVENUES		2,003,568	2,460	2,006,028	1,825,612
Operating Expenses					
General and Administrative	10	2,233,397		2,233,397	1,961,710
Change in Net Assets before Currency Differentials & Capital gain and Loss		(229,829)	2,460	(227,369)	(136,098)
From Currency Differentials gain (loss)	11	(12,258)		(12,258)	(1,681)
Change in net assets		(242,087)	2,460	(239,627)	(137,779)
Net Assets at the Beginning of the year		3,247,413	(75,554)	3,171,859	3,309,638
Net Assets at the End of the year		3,005,326	(73,094)	2,932,232	3,171,859

The accompanying notes form an integral part of these financial statements

Jemima Foundation
Statement of Cash Flow
For the Year Ended December 31, 2021/2020
(Currency: NIS)

	<u>Note</u>	<u>2021</u> <u>NIS</u>	<u>2020</u> <u>NIS</u>
OPERATING ACTIVITIES			
Change in net assets		(239,627)	(137,779)
Depreciation		188,642	184,524
Increase (decrease) in Accrued expenses		10,723	(11,933)
Decrease (increase) end of service benefit		116,123	8,125
Increase(decrease)in Bank Overdraft		26,061	1,630
Decrease (increase) Checks for collection		-----	790
Decrease (increase) in receivable / prepayments		(100,946)	6,372
Increase(decrease)in account payable		18,491	(30,164)
		<u>19,467</u>	<u>21,565</u>
INVESTING ACTIVITIES			
Procurement of property & equipment		(70,023)	-----
Proceeds from sales of fixed assets		-----	-----
Net cash used in investing activities		(70,023)	-----
Increase (decrease) in cash during the year		(50,556)	21,565
Cash at beginning of the year		95,092	73,527
Cash at the end of the year		<u>44,536</u>	<u>95,092</u>

The accompanying notes form an integral part of these financial statements

Jemima Foundation
Notes to the Financial Statements
December 31, 2021/2020
(Currency: NIS)

1. The Foundation and its Activities

JEMIMA Foundation was established in 1984 in Netherlands, as a not for profit organization.

JEMIMA has been registered in West Bank with the Israeli Civil Administration on June 6, 1986 as a foreign institution. Jemima also was registered at the Ministry of Social Affairs of the Palestinian Authority on May 26, 1997. And in the Ministry of Interior of the Palestinian Authority as a foreign institution on May 12, 2010 number QR-0156-F.

JEMIMA is working in Bethlehem and employed 43 and 35 employees as of 31 December 2021, and 2020 respectively.

JEMIMA's objectives are to receive or cause to receive nurse and education to, as large as possible measure of independence, children who are handicapped in any form whatsoever – in particular the children in and around Bethlehem in West bank, Palestine.

Jemima endeavors to attain these objectives by:

- Supporting persons, juridical and natural, organizations and activities to the implementation of its objectives.
- Running, maintaining and if necessary by purchasing, building and/ or extending one or more homes with appurtenant institutions.
- Cooperating with other institutions of an identical or similar objective.
- Any other lawful means which may be conducive to the attainment of the aforesaid objectives.
-

2. Summary of Significant Accounting Policies

The financial statements have been prepared under the historical cost convention. The significant accounting policies follow:

a. Revenues and Expenses Recognition

Revenues and expenses are recognized on the accrual basis of accounting.

b. General

Net assets, revenues, expenses, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as unrestricted, temporarily restricted and permanently restricted. Unrestricted net assets are those whose use by the Foundation is not subject to donor-imposed stipulations. Temporarily restricted net assets are those whose use by the Foundation has been limited by donors specific time period or purpose. Permanently restricted net assets are those restricted by donors to be maintained by the Foundation in perpetuity.

c. Donors' Contributions

Unconditional promises to give cash and other assets to the Foundation are recorded at the fair market value at the date promises to give are made. Conditional promises to give and indications of intention to give are recorded at the fair market value at the date contribution is received. Unconditional promises to give are promises that depend only on passage of time and certain performance demanded by the promising donors. Restricted contributions are recorded as either temporarily or permanently restricted revenues. When donors' restricted contributions expire, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restriction. Restricted revenues are recorded as unrestricted revenues if restriction expires in the same year.

d. Use of Estimates

The presentation of financial statements in conformity with accounting principles requires management to make estimates that may affect assets, liabilities, revenues and expenses. Actual results could differ from those estimates.

e. Fixed Assets

Fixed assets are stated at cost (or market value if the fixed assets are received as a donation) and depreciated over their estimated useful lives using the straight-line method, at the following annual rates:

	%
Building	2
Furniture	10
Equipment	10-25
Improvements	10-15

f. Foreign Currency Translation

The Foundation maintains its records in New Israeli Shekel (NIS). Transactions expressed or denominated in other currencies are translated to NIS using exchange rates prevailing at the time of each transaction. Assets and liabilities denominated in other currencies are translated to NIS using exchange rates prevailing at the balance sheet date. Gains and losses arising from the translation are reflected in the statement of activities.

Foreign currency exchange rates against NIS at December 31, 2021/2020 were as follows:

	2021	2020
One U.S. Dollar	3.1300	3.2100
One Euro	3.5000	3.9500

3. Cash on Hand and at Banks

Cash on hand and at banks comprise:

	2021	2020
	NIS	NIS
Cash on hand	5,296	6,437
Cash at banks in NIS	31,428	86,858
Cash at banks in USD	1,668	1,771
Cash at banks in EURO	6,144	26
	<u>44,536</u>	<u>95,092</u>

4. Receivables and Prepayments:

	2021	2020
	NIS	NIS
Receivables/ Prepayments	11,934	15,338
Ministry of Social Affairs	104,350	-
	<u>116,284</u>	<u>15,338</u>

The Jemima Foundation did not recognize nor record any receivable from the Ministry of Social Affairs for an amount of 1,413,300 shekels from January 1, 2016 to December 31, 2021, at a rate of 20,675 shekels per month until it is actually received. Except for the amount of 104,350 shekels recognize as receivable in 2021 and actually received in March 1,2022.

5. Fixed Assets, Net

Components of fixed assets costs and related accumulated depreciation as of December 31, 2021 and movement thereon during the year follow:

	Balance, beginning of year	Additions	Disposals	Balance, end of year
Cost				
Land	600,581	-		600,581
Building	5,343,170	12,500		5,355,670
Improvement	183,783	16,000		199,783
Equipment	1,372,650	41,523		1,414,173
Furniture	377,557	-		377,557
	<u>7,877,741</u>	<u>70,023</u>		<u>7,947,764</u>
Accumulated depreciation				
Building	2,281,674	124,454		2,406,128
Improvement	119,462	29,803		149,265
Equipment	1,275,197	29,655		1,304,852
Furniture	357,782	4,730		362,512
	<u>4,034,115</u>	<u>188,642</u>		<u>4,222,757</u>
Net book value	<u>3,843,626</u>			<u>3,725,007</u>

6. Reserve for End of Service Benefits

End of service benefits due to employees are provided for in accordance with labor laws prevailing in Palestine. End of service benefits at December 31, 2021 and movements thereon during the year follow:

	NIS
Balance, beginning of year	741,197
Additions during the year	116,123
Payments during the year	-----
Balance, end of year	<u>857,320</u>

7. Grants and Donations

	2021	2020
	NIS	NIS
Jemima Holland - Unrestricted	1,730,275	1,723,656
Other Donation	49,990	78,900
Home Based Intervention - Temporary restricted	33,618	
Donation in kind	5,307	7,216
Ministry of Social Affairs	104,350	-----
Local Donation	46,563	
	<u>1,970,103</u>	<u>1,809,772</u>

8. Other Operating Revenues

	2021	2020
	NIS	NIS
School fees	19,790	15,400
Sales	12,619	40
Others	3,516	400
	<u>35,925</u>	<u>15,840</u>

9. A) HBI Project

Jemima has established a program started in 2006 called HBI project that is aimed to help the students at their homes, this project revenues are restricted, and its expenditures were as follows:

	2021	2020
	NIS	NIS
Salaries and related benefits	27,929	21,504
Utilities		
Travel	2,100	525
Medical treatment		
Resident needs	582	
Fuel		
Food	297	
Recreation	250	
	31,158	22,029

10. General and Administrative Expenses

General and administrative expenses comprise:

	2021	2020
	NIS	NIS
Salaries	1,192,038	1,077,797
Personnel Other Costs	116,123	53,575
Volunteers Cost	48,660	69,862
Food	146,153	134,025
Maintenance	205,578	77,508
Depreciation	188,642	184,524
Utilities	180,564	220,304
Cars insurance and fuel	19,869	16,212
Medical treatment	38,794	34,115
Professional expenses	14,340	14,658
Heat fuel and gas	3,228	15,749
Residents needs	34,840	59,400
Others	44,568	3,981
	2,233,397	1,961,710

11. Foreign Currency Gain (Loss)

Foreign currency transactions generated NIS 12,258 loss and NIS 1,681 loss for the years ended 2021 and 2020 respectively.