



## **Annual Report 2022**

**Reporting organization:** Jemima  
Al Siderstreet 117, Beit Jala  
P/O box 1568, 91015 Jerusalem

**Report prepared by:** Lana al Zoughbei

**Report period:** January – December 2022

**Date of this report:** March 2023

Jemima is a Non-Governmental Organization and a Christian Foundation located in Beit Jala, Bethlehem that cares for 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."

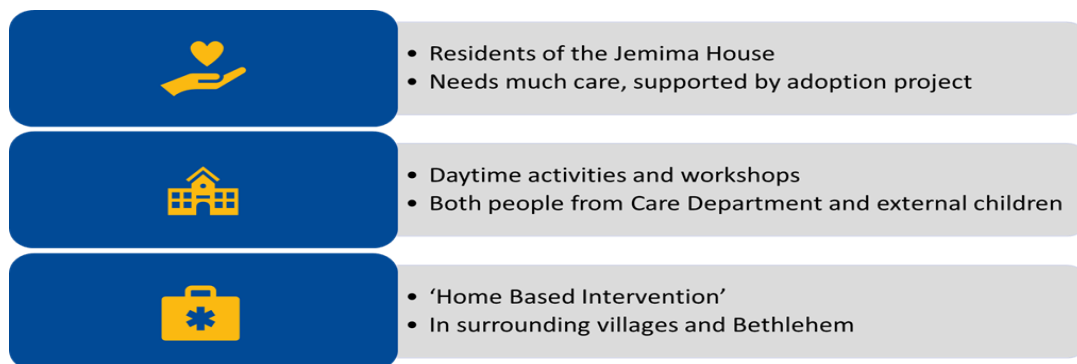
## Mission

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 children and young adults with special needs:

- 1) Living groups in the residential care department.
- 2) Daycare for the residents of Jemima and for children from the outside.
- 3) Home Based Intervention (HBI) for children with severe multiple learning disabilities.

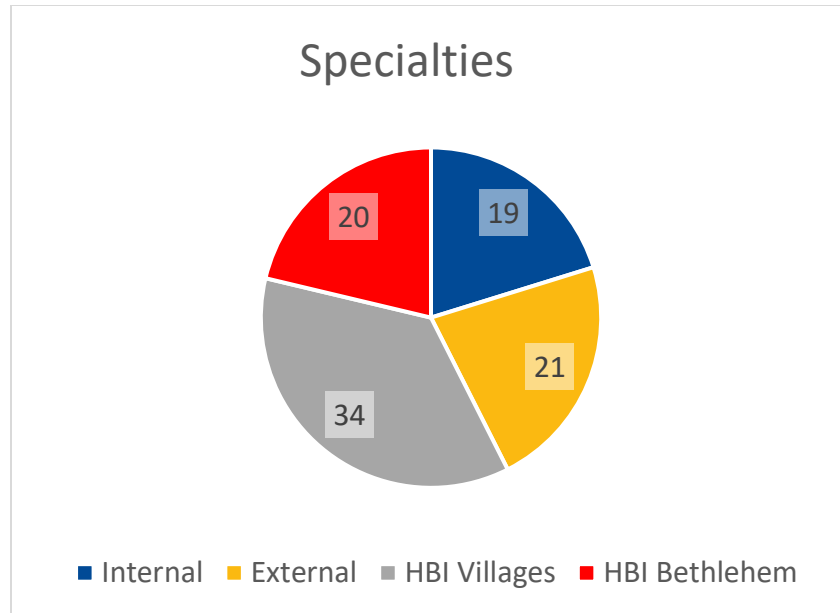


## Introduction:

Jemima is considered one of the first associations in the region that specializes in taking care of people with severe mental and physical disabilities.

Jemima offers opportunities for involvement, training, development and education using social projects. Jemima through its various programs, tries to provide all activities that help provide a healthy and supportive environment for people with disabilities.

Jemima's staff gets offered all the necessary training to develop their knowledge and practical skills, and through experience, the staff's ability to support people with disabilities increases for performing treatments and providing the daily care.



**1.Christian identity:** Jemima offers a home for all residents, external children, HBI families but also for workers. As any family Jemima strives for good communication with all parties involved, tries to show all strong points in each one and tries to address the weaknesses with knowledge but also with prayer.

As Christian organization we strive to help all people who seek help regardless of their religious or cultural background, Jemima opened her arms to all those in need in Jesus name.

All Jemima activities started with small prayer from our heart to thank the Lord for our health and the new day. All the residents are praying together every Sunday in Eber, read a Bible story and sing some holy songs.

Many people supported us this year: individuals, families, groups, association, and public and private institutions, we thank you all and we pray for you.



## 2. Activities:



**Day for the disabled:** Jemima participated with Palestine Ahliya University in an activity on the occasion of the International Day of Persons with Disabilities. Many existing associations took part in this and a workshop was held regarding all kinds of treatments in the region.

We prepared a small part with a positive message about handicaps. Good terms we should use and bad terms we should avoid regarding handicaps.

**December celebration:** Jemima made a lot of activities through December,

1. Christmas eve: we have prayed for care residents on 24 of December.
2. Saint Nicholas: we celebrated Saint Nicholas in Eber for all children and adults in Jemima. Els (volunteer) made a special cookie for that and Leo and Wim wore special Saint Nicholas clothes. The children enjoyed the celebration.
3. New year: we celebrate a new year eve with all children and adults in Jemima. We made barbeque for them, they enjoyed this time.
4. Christmas celebration: we celebrated this three times: one event in Eber and two events in villages.

**Easter prayer:** we held a celebration with prayer for all involved with Jemima.



**40 years' celebration:** Jemima held a celebration on the occasion of the fortieth years' existence of Jemima. All involved with Jemima together with their families were invited to this. The celebration was filled by speeches and in addition with some fun activities for children.

**Jemima's song:** The foundation made a special song for the fortieth years' existence of Jemima, where the idea was from the director of the foundation, Lana Al-Zoughbei, and the words were written by Myrna Kharoufeh, one of the employees of the foundation. The words express the love the children experience from Jemima, as the singer sings her song about Jemima.

**Mother's activities:** We made a home visit at the children at home, and we put in a lot of effort to build good relations with the children and their mothers because this help to development of the child.

**Traditional day:** It was the traditional day in Palestine, all the schools and the organization are celebrating this day, we like to let the children feel the same so we prepare traditional day in Eber, the children wear traditional clothes, and they brought traditional food like olive oil and Zaatar and olives and chickpeas to have breakfast together in Arabic way.

**New children in Eber:** According to Eber policy we put 4 children with one teacher, so therefore we were able to add some children in the classes. We have had a lot of contact with families in the waiting list, and we decided to add three new children in Eber because they were suitable.

**New children in Care:** We have new girl, her name is Ghaida in care department, they admitted to Jemima through social welfare.





### 3. Communities:

**Awareness of disabilities at schools:** One of Jemima's goals is to raise awareness about disabilities and how to deal with them, and their acceptance by the community. So Jemima brought visits at many schools and scouts, where they carried out many different activities with children as some cleaning and other activities.

**Universities training:** Jemima also supports the local community and the academic community by giving training opportunities to students in various disciplines by various universities. In previous years, the percentage of universities that concluded partnership agreements with the foundation regarding their students increased.

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

**Olive wood project:** we arranged with one organization to sale our product in Bethlehem, they helped us to make special book for olive wood, and Lana wrote some stories for them and about Jemima history to add to the book.



## 5. Project:

### Animal therapy:

Jemima has established a place dedicated to animal therapy inside the Jemima playground, although this treatment is not common in the region and despite the many difficulties that the project faced in terms of maintenance and animal care, children and youth want to join the place and benefit from this service. The project needs a lot of time and effort in the coming years, which the foundation will take care of for the benefit of all involved.

We thereby have received support from the Tabgha Church at Tiberias, in addition to some expenses at Jemima's own expense, and some volunteers have done a lot of maintenance work.



### Home Based intervention:

The project to reach marginalized families and areas was developed during the past year. This project was supported by Caritas Jerusalem until May 2022. Then the Jemima foundation supported the project at its own expense until the end of the year 2022 because of its belief in the importance of the project and the impact it brought about at the lives of people and their families in these areas.

The project faces from many difficulties, especially in the winter, because of the lack of easy transportation, the parents' lack of faith in the abilities of their children and other difficulties, but the project made a big difference in people's lives and also showed a noticeable development in all their mental, physical and psychological abilities.

The project support 60 families until May 2022 and 40 families until December 2023.



### Home Based Intervention 1 (CGK):

We have received wonderful support from the CGK for physical therapy and social service during home visits to families at the Bethlehem Region. and 20 families have been supported through Budget: 8500 Euro.



## 6. Maintenance work:

The buildings of the Jemima House need a lot of maintenance and in order to preserve it for a long time, we have done some necessary maintenance work, such as asphaltting the roof, maintaining water faucets, and maintaining the maintenance room. Some volunteers have done a lot of maintenance work.

### Renovation plan:

We have also made a renovation plan to repair the internal departments during the coming years, and made a plan for the residents not to disturb them during the maintenance work.

Note: You can support one of these projects, and Jemima can provide the details of the project as well. Or you can apply for volunteer work too.

Step	Activity	Time schedule
1	Renovation 4th floor: left and right section	Q2+Q3-2023
2	Moving Lemeual group from 3 <sup>rd</sup> floor to 4 <sup>th</sup> floor – left section	Q4-2023
3	Welcoming new young residents to 4 <sup>th</sup> floor – right section	Q1-2024
4	Renovate 3 <sup>rd</sup> floor – left section (old Lemeual)	Q2+Q3-2024
5	Move Jachin group from 3 <sup>rd</sup> floor – left section to right section	Q4-2024
6	Move Kezia group from 1 <sup>st</sup> floor to 3 <sup>rd</sup> floor – right section	Q1-2025
7	Move Ruchama group from 2 <sup>nd</sup> floor to 1 <sup>st</sup> floor	Q1-2025
8	Renovate 2 <sup>nd</sup> floor	Q2-2025
9	Move Ruchama group 'back' from 1 <sup>nd</sup> floor – to 2 <sup>nd</sup> floor	Q3-2025
10	Renovate 1 <sup>st</sup> floor	Q4-2025+Q1-2026
11	Move Kezia group 'back' from 3 <sup>rd</sup> floor – to 1 <sup>st</sup> floor	Q2-2026
12	Renovate 3 <sup>rd</sup> floor – right section	Q3+Q4-2026
13	Renovate 0 floor, kitchen, and laundry, maintenance room and store	2027

### Shaft (safety):

The safety of the residents and employees of Jemima is very important and it is one of the Jemima's top priorities, and therefore we have isolated the electricity and water shafts inside the departments.



## **8. Employees activities:**

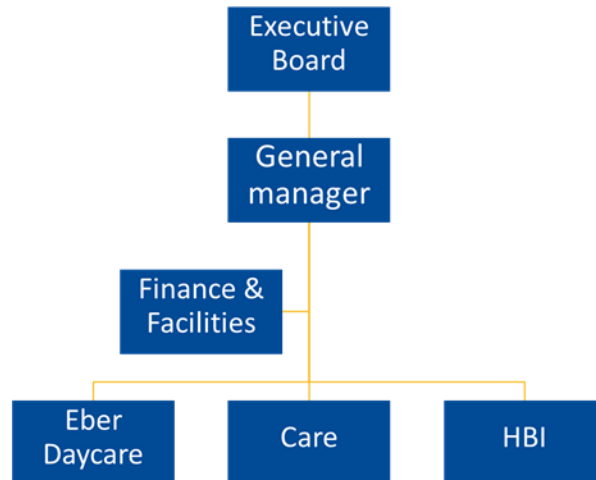
### **(WORKERS)**

#### **Physiological support:**

The general manager of the Jemima, Lana Al-Zoughbei, conducted a psychological study on burnout and its relationship to the job performance of the foundation's employees, and the result was promising, as the employees suffered from a low degree of (psychological) burnout at a rate of 37%, while job performance was at a high rate of 94%. However, Lana believes in the importance of implementing preventive programs to avoid any (psychological) burnout for employees as a result of the stressful work and tasks assigned to them and the patience they need because of the slow development of students due to the severe disabilities that exist. Therefore, she provided psychological support workshops for the workers during the year 2022.

#### **Function plan:**

With a function plan Jemima created a structure and an internal system to support employees and management through function talks and a well-developed plan aimed at increasing employee motivation to work. We will start with it in 2023.



### **Trip:**

Jemima organized recreational activities for the employees, including a trip to the Tabgha Church (inside the guest house) for a period of two days, where the employees were able to relax themselves and improve social relations among them.

### **Workshop:**

The employees participated in many workshops in various fields, including behavioral therapies, psychological support, and handle with visual impairments.

### **Christmas dinner:**

Jemima like to have small celebration for employees for Christmas, we pray together and enjoy also from very nice activities together to build good relation together.

## **9.volunteers:**

The Jemima Foundation believes in the importance of volunteers because they transfer some expertise from the Netherlands to the Palestinian territories and also carry out some work that reduces costs for the foundation. In 2022 the Jemima foundation received many volunteers within it and they carried out many activities, including taking care of children as well as maintenance work, the most important of which is the restoration of two bathrooms on the fourth floor.

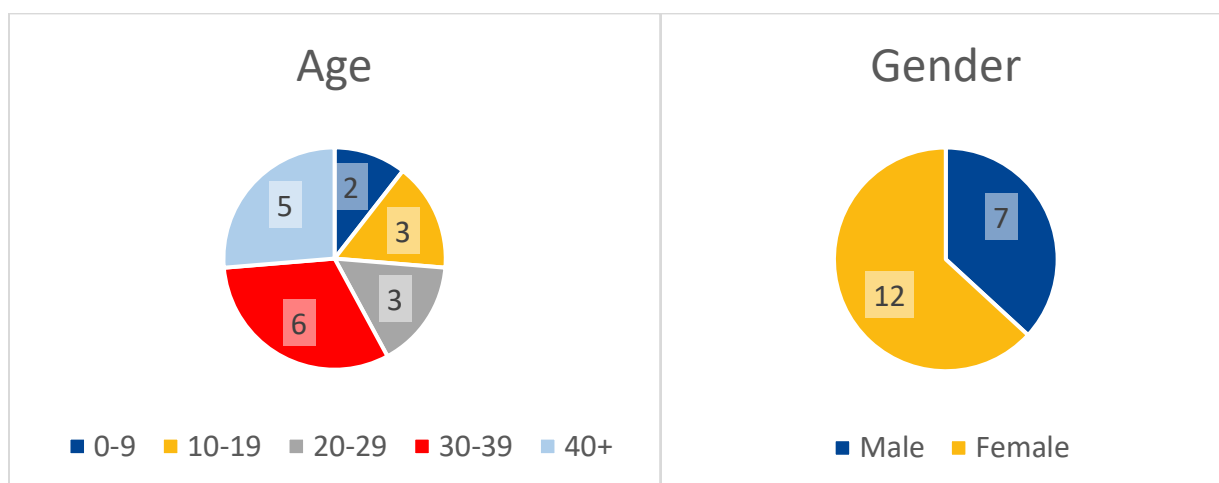
Some volunteers faced some difficulties due to the difference in cultures between the two environments, but with love, patience and perseverance, we overcame these differences together and provided a lot of performance together.



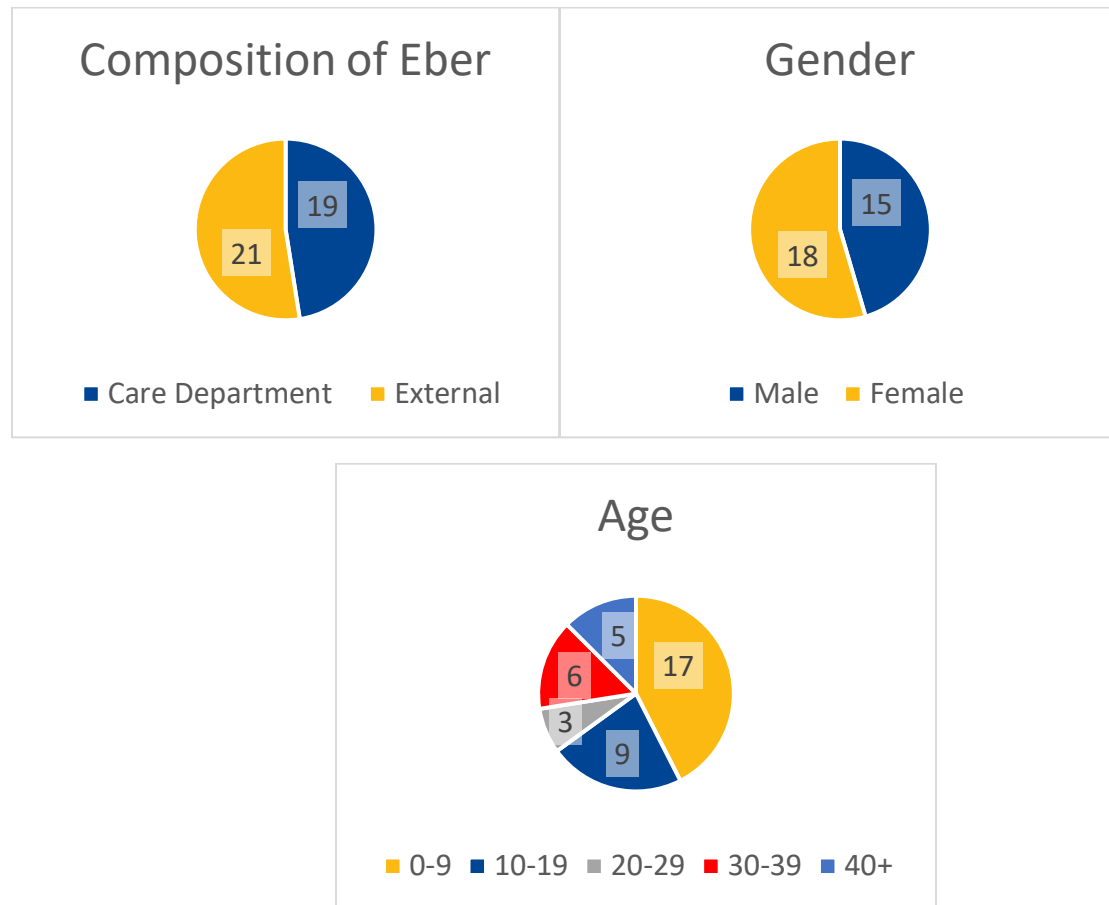


## Jemima's beneficiaries

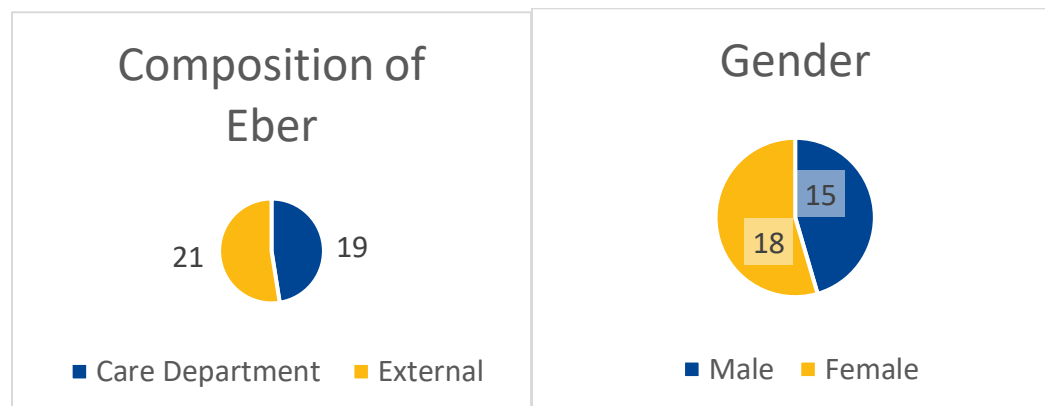
### About our care department

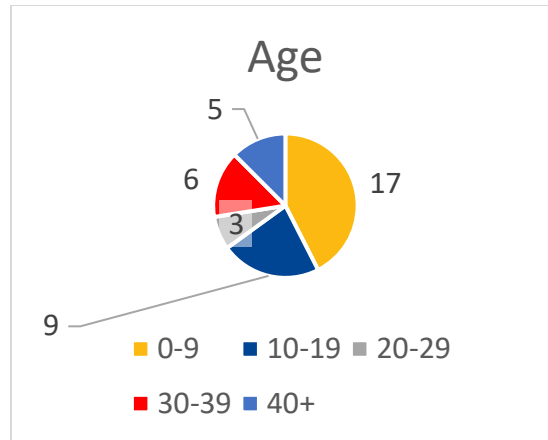


### About Eber day care

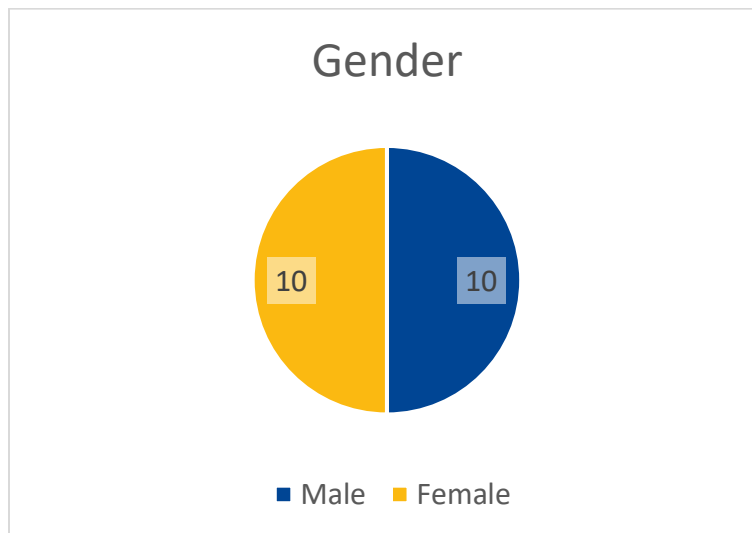


### About HBI Villages



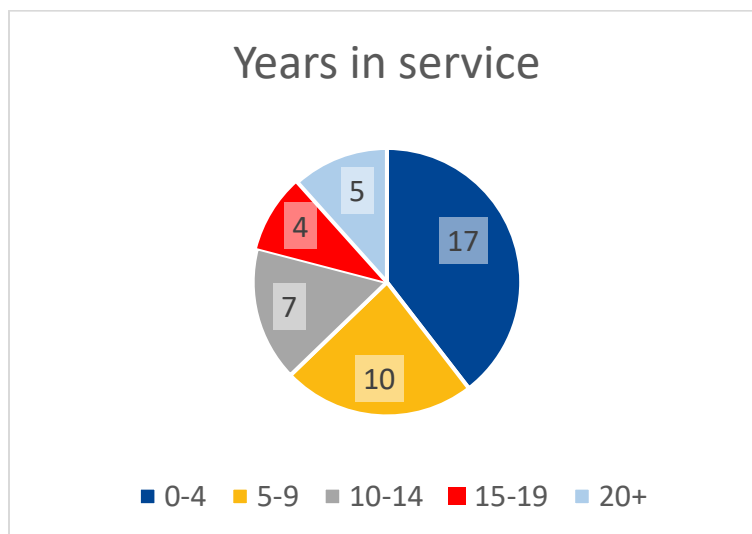
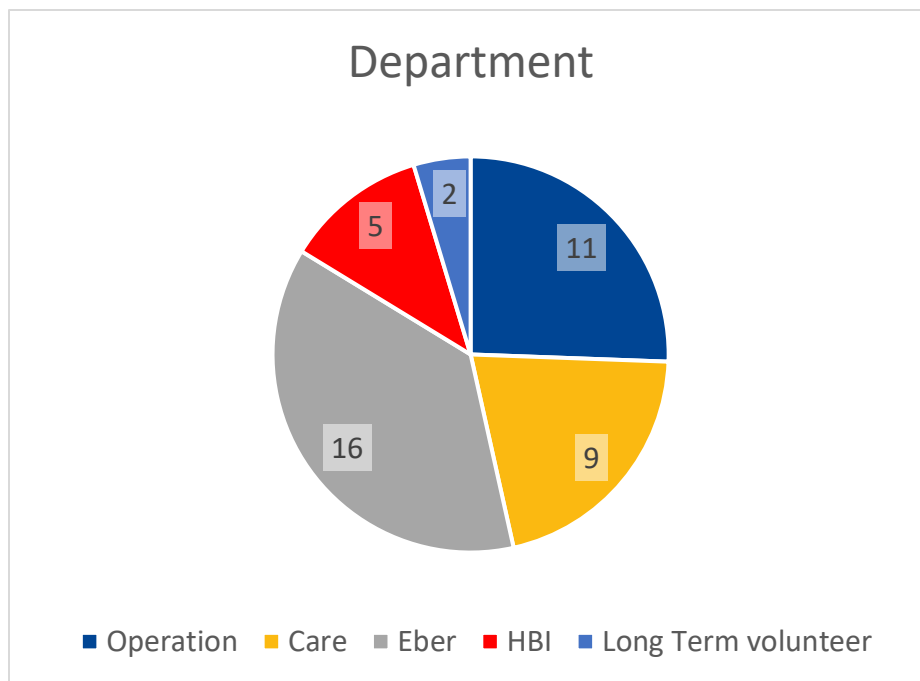


## About HBI Bethlehem





## About our employees



## Departments:



### Helena care departments

In care department **19** residents divided in 4 groups.

#### 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.

#### Lemeual / children group:

The place: 3th floor

More description: two entrance for the two departments and in the left side there is Lemeual 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, 5 residents Sameh, Ahmed, Ikram, Ghaida, and Shadi as a fixed and two residents, Seren come 3 days each one.

Group responsible: Ben (volunteer).

Workers: Nada Janine and Renad Daoud

Volunteer: Elizabeth

### **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.

### **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 Qumsiyah, Reem Abed Rabo.



## 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 / Martina
1.	Sameh
2.	Nour
3.	Omran
4.	Ahmed

#	Teacher / Fatin
1.	Login
2.	Joury
3.	Aboud
4.	Ahmed B

#	Teacher / Lorin
1.	Seren
2.	Yohana
3.	Yafa
4.	Issa A

#	Teacher / Haya
1.	Oday
2.	Omar
3.	Issa
4.	Lama

#	Teacher / Sheren
1.	Fatma
2.	Soundos
3.	Eiz
4.	Eid

#	Teacher / Helen
1.	Alien
2.	Rahaf
3.	Ghida
4.	Shadi
5.	Mousa

### Adult group: we have three classes.

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

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

#	Teacher / Waffa
1.	Khulud
2.	Kahula
3.	Intisar

### Lemeul day care:

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

### Olive wood workshop:

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

## STORY:

Beit Jala is a busy country, we have a lot of traffic and noisy neighborhood, the children and the adult stayed most of the time at Jemima, we take them out from time to time but it's not always possible because they become stress from other people and noise around them and there is no place suitable for wheelchair user.

Our children and adult are sensitive and some of them diagnose with Autism. They are facing a lot of stressful days during the year, they are working hard through their sessions, and sometimes they session (physical therapy) is painful for them.

during our holiday in Beit Noah we feel free, we can play, and make a lot of activities like swimming, signing, barbeque and also using the suitable playground for all children and adult.

Using our wheel chair in the garden and bathrooms is easy for workers to move, bath the children and safe place for the children to sleep

We like to spend sometimes there because the children feeling very relax in the nature, sounds of birds, running water and tree. They child and adult feel less stress and more comfortable in quiet place.

We came to Beit Noah many years and we start to feel that this our home too, and the children asking me every time if we are going to go there again or not.

Last year we faced a lot of problems on the checkpoint and it take use 4 hours to pass the checkpoint but we fight to come because I am really knowing that the children feel happy there and there is no opportunity for them to spend good time in another place.

We also took our workers too, because working with sever handicap sometimes very difficult and may be cost a burnout for the workers so this kind of trip in nature and prayer support the workers too and let them express about their stress.

We like to come to Beit Noah every year and we are very thankful for your support to invite us with small amount of money.



**Husam Wahhab**

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**JEMIMA FOUNDATION**

**BEIT JALA**

**PALISTINE**

**As of December 31,2022/2021**

**Together With The Auditors' Report**

**Ministry of Finance 732400031**

**Ministry of Interior QR-0156-F**

**Husam Wahhab**

**Certified Public Accountant**

**JEMIMA FOUNDATION**

**BEIT JALA**

**PALISTINE**

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## Husam Wahhab

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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, 2022/2021, 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, 2022/2021 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 15, 2023



**Jemima Foundation**  
**Financial Position**  
**As at December 31, 2022/2021**  
*(Currency: NIS)*

	<u>Note</u>	<u>2022</u>	<u>2021</u>
<u>Assets</u>		NIS	NIS
<b>Current assets</b>			
Cash on hand and at banks	3	115,865	44,536
Checks for collection		3,950	
Receivables and prepayments	4	10,274	116,284
<b>Total current assets</b>		130,089	160,820
Property, plant, and equipment (Net)	5	3,549,970	3,725,007
<b>Total assets</b>		3,680,059	3,885,827
 <u>Liabilities and net assets</u>			
<b>Liabilities</b>			
Bank overdraft/ Checks		120,895	39,180
Accrued expenses		28,162	19,076
Account Payable		34,065	38,019
<b>Total current liabilities</b>		183,122	96,275
Reserve for end of service benefits	6	974,958	857,320
<b>Total liabilities</b>		1,158,080	953,595
 <b>Net Assets</b>			
Unrestricted		2,596,728	3,005,326
Temporarily restricted		(74,749)	(73,094)
<b>Total net assets</b>		2,521,979	2,932,232
<b>Total liabilities and net assets</b>		3,680,059	3,885,827

*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, 2022/2021**  
*(Currency: NIS)*

		Net assets		2022	2021
	Note	Unrestricted	Temporarily restricted	Total	Total
<hr/>					
<u>Revenues</u>					
<hr/>					
Grants and Donations	7	2,344,016	29,665	2,373,681	1,970,103
Other Operating Revenues	8	57,780		57,780	35,925
Net Assets Released from Restriction:					
Satisfaction of Program Restrictions	9	31,320	(31,320)	-----	-----
<b>Total REVENUES</b>		<b>2,433,116</b>	<b>(1,655)</b>	<b>2,431,461</b>	<b>2,006,028</b>
<hr/>					
<b>Operating Expenses</b>					
<hr/>					
General and Administrative	10	2,839,553		2,839,553	2,233,397
Change in Net Assets before Currency					
Differentials & Capital gain and Loss		(406,437)	(1,655)	(408,092)	(227,369)
From Currency Differentials gain (loss)	11	(2,161)		(2,161)	(12,258)
<b>Change in net assets</b>		<b>(408,598)</b>	<b>(1,655)</b>	<b>(410,253)</b>	<b>(239,627)</b>
Net Assets at the Beginning of the year		<b>3,005,326</b>	<b>(73,094)</b>	<b>2,932,232</b>	<b>3,171,859</b>
<b>Net Assets at the End of the year</b>		<b>2,596,728</b>	<b>(74,749)</b>	<b>2,521,979</b>	<b>2,932,232</b>

*The accompanying notes form an integral part of these financial statements*

**Jemima Foundation**  
**Statement of Cash Flow**  
**For the Year Ended December 31, 2022/2021**  
*(Currency: NIS)*

	<u>Note</u>	<u>2022</u> NIS	<u>2021</u> NIS
<b>OPERATING ACTIVITIES</b>			
Change in net assets		(410,253)	(239,627)
Depreciation		204,037	188,642
Increase (decrease) in Accrued expenses		9,086	10,723
Decrease (increase) end of service benefit		117,638	116,123
Increase(decrease)in Bank Overdraft		81,715	26,061
Decrease (increase) Checks for collection		(3,950)	-----
Decrease (increase) in receivable / prepayments		106,010	(100,946)
Increase(decrease)in account payable		(3,954)	18,491
		<u>100,329</u>	<u>19,467</u>
<b>INVESTING ACTIVITIES</b>			
Procurement of property & equipment		(29,000)	(70,023)
Proceeds from sales of fixed assets		-----	-----
<b>Net cash used in investing activities</b>		(29,000)	(70,023)
<b>Increase (decrease) in cash during the year</b>		71,329	(50,556)
<b>Cash at beginning of the year</b>		<u>44,536</u>	<u>95,092</u>
<b>Cash at the end of the year</b>		<u>115,865</u>	<u>44,536</u>

*The accompanying notes form an integral part of these financial statements*



**Jemima Foundation**  
**Notes to the Financial Statements**  
**December 31, 2022/2021**  
(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 43 employees as of 31 December 2022, and 2021 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, 2022/2021 were as follows:

	2022	2021
One U.S. Dollar	3.5000	3.1300
One Euro	3.6600	3.5000

### 3. Cash on Hand and at Banks

Cash on hand and at banks comprise:

	2022	2021
	NIS	NIS
Cash on hand	4,374	5,296
Cash at banks in NIS	110,717	31,428
Cash at banks in USD	774	1,668
Cash at banks in EURO	-----	6,144
	<b>115,865</b>	<b>44,536</b>

### 4. Receivables and Prepayments:

	2022	2021
	NIS	NIS
Receivables/ Prepayments	10,274	11,934
Ministry of Social Affairs	-----	104,350
	<b>10,274</b>	<b>116,284</b>

The Jemima Foundation did not recognize nor record any receivable from the Ministry of Social Affairs for an amount of 1,481,750 shekels from January 1, 2016 to December 31, 2020, for the amount of 20,675NIS per month up till December 31,2020, and 14,400 per month up till December 31,2022 until actually received .

### 5. Fixed Assets, Net

Components of fixed assets costs and related accumulated depreciation as of December 31, 2022 and movement thereon during the year follow:

	Balance, beginning of year	Additions	Disposals	Balance, end of year
<b>Cost</b>				
Land	600,581	-		600,581
Building	5,355,670	-		5,355,670
Improvement	199,783	29,000		228,783
Equipment	1,414,173	-		1,414,173
Furniture	377,557	-		377,557
	<b>7,947,764</b>	<b>29,000</b>		<b>7,976,764</b>
<b>Accumulated depreciation</b>				
Building	2,406,128	126,210		2,532,338
Improvement	149,265	42,028		191,293
Equipment	1,304,852	31,187		1,336,039
Furniture	362,512	4,612		367,124
	<b>4,222,757</b>	<b>204,037</b>		<b>4,426,794</b>
<b>Net book value</b>	<b>3,725,007</b>			<b>3,549,970</b>

## 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, 2022 and movements thereon during the year follow:

	NIS
Balance, beginning of year	857,320
Additions during the year	120,072
Payments during the year	<u>2,434</u>
Balance, end of year	<u>974,958</u>

## 7. Grants and Donations

	2022	2021
	NIS	NIS
Jemima Holland - Unrestricted	2,024,687	1,730,275
Other Donation	271,290	49,990
Home Based Intervention - Temporary restricted	29,665	33,618
Donation in kind	1,288	5,307
Ministry of Social Affairs	-----	104,350
Local Donation	46,751	46,563
	<u>2,373,681</u>	<u>1,970,103</u>

## 8. Other Operating Revenues

	2022	2021
	NIS	NIS
School fees	43,766	19,790
Sales	3,905	12,619
Others	10,109	3,516
	<u>57,780</u>	<u>35,925</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:

	<b>2022</b>	<b>2021</b>
	<b>NIS</b>	<b>NIS</b>
Salaries and related benefits	24,816	27,929
Utilities	680	
Travel	3,920	2,100
Medical treatment		
Resident needs	1,350	582
Fuel	120	
Food	434	297
Recreation	-----	250
	<b>31,320</b>	<b>31,158</b>

**10. General and Administrative Expenses**

General and administrative expenses comprise:

	<b>2022</b>	<b>2021</b>
	<b>NIS</b>	<b>NIS</b>
Salaries	1,460,883	1,192,038
Personnel Other Costs	160,228	116,123
Volunteers Cost	43,766	48,660
Food	155,690	146,153
Maintenance	313,290	205,578
Depreciation	204,037	188,642
Utilities	228,392	180,564
Cars insurance and fuel	64,032	19,869
Medical treatment	116,883	38,794
Professional expenses	15,573	14,340
Heat fuel and gas	3,597	3,228
Residents needs	41,208	34,840
Others	31,974	44,568
	<b>2,839,553</b>	<b>2,233,397</b>

**11. Foreign Currency Gain (Loss)**

Foreign currency transactions generated NIS 2,161 loss and NIS 12,258 loss for the years ended 2022 and 2021 respectively.