

RABBIS FOR HUMAN RIGHTS (R.A.)

FINANCIAL STATEMENTS AS AT DECEMBER 31, 2021

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AUDITORS' REPORT TO THE MEMBERS OF
RABBIS FOR HUMAN RIGHTS (R.A.)

We have audited the attached Statement of Financial Position of Rabbis for Human Rights (R.A.) (hereinafter: "the Amuta"), as at December 31, 2021 and 2020, the related Statement of Activities and Statement of Changes in Net Assets for the two years then ended. These financial statements are the responsibility of the management of the Amuta. Our responsibility is to express an opinion on these financial statements, based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in Israel, including those prescribed under the Israeli Auditors Regulations (Auditors' Mode of Performance), 1973. These standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement. An audit includes examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management of the Amuta, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the financial position of the Amuta, as at December 31, 2021 and 2020, the results of its operations and changes in net assets for the two years then ended, in accordance with generally accepted accounting principles in Israel (Israeli GAAP).

Jerusalem, June 22, 2022


Ziv Haft

Certified Public Accountants (Isr.)

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RABBIS FOR HUMAN RIGHTS (R.A.)
STATEMENTS OF FINANCIAL POSITION (N.I.S)

	<u>Notes</u>	<u>31.12.2021</u>	<u>31.12.2020</u>
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash and cash equivalents	3	411,248	564,907
Debtors and debit balances	4	8,622	38,922
		<u>419,870</u>	<u>603,829</u>
 NON CURRENT ASSETS:			
Fixed Assets	5	-	-
		<u>419,870</u>	<u>603,829</u>
 <u>LIABILITIES AND NET ASSETS:</u>			
CURRENT LIABILITIES			
Creditors and credit balances	6	207,519	112,372
 NON CURRENT LIABILITIES			
Provision for cessation of employee-employer relationship, net	7	114,779	97,803
 NET ASSETS			
Unrestricted net assets:			
Net assets used for operations		44,386	171,995
Invested in fixed assets		-	-
Restricted net assets	8	53,186	221,659
		<u>97,572</u>	<u>393,654</u>
		<u>419,870</u>	<u>603,829</u>

The Notes to the Financial Statements are an integral part thereof.

Date of approval of the financial statements: June 22 , 2022

Ruth Baidech
Chair of the
Management Committee

Yehiel Arenman
Management Committee
Member
Yehiel Arenman

RABBIS FOR HUMAN RIGHTS (R.A.)
STATEMENT OF ACTIVITIES (N.I.S)

	Note	For the Year Ended	
		31.12.2021	31.12.2020
Operating Turnover:			
Donations	9A	1,076,216	953,810
Amounts released from temporarily restricted net assets	8, 9A	1,223,323	691,761
Membership fees in Israel	9D	29,542	10,340
Income from services	9C	113,575	51,606
Income from grants	9E	-	13,125
Total operating turnover before value of volunteers in operations		<u>2,442,656</u>	<u>1,720,642</u>
Value of volunteers in operations	9B	<u>165,568</u>	<u>147,479</u>
		2,608,224	1,868,121 (*)
Operating Costs	10	<u>2,030,880</u>	<u>1,277,581 (*)</u>
Net operating income		577,344	590,540
General and administrative expenses	11	532,330	508,852
Fundraising expenses	12	<u>147,822</u>	<u>202,104</u>
Net expense before financing		(102,808)	(120,416)
Net financing expense		<u>24,801</u>	<u>28,949</u>
Net deficit for the year		<u>(127,609)</u>	<u>(149,365)</u>

(*) Reclassified

The Notes to the Financial Statements are an integral part thereof.

RABBIS FOR HUMAN RIGHTS (R.A.)
STATEMENTS OF CHANGES IN NET ASSETS (N.I.S)

	Unrestricted Net Assets (net loss)			Total
	Net Assets Used for Operations	Invested for Fixed Assets	Restricted Net Assets	
Balance as at January 1, 2020	320,833	527	52,624	373,984
Additions during the year:				
Donations	-	-	860,796	860,796
Net deficit for the year	(149,365)	-	-	(149,365)
Deductions during the year:				
Amounts transferred from their restrictions	-	-	(691,761)	(691,761)
Amounts transferred to cover depreciation expense	527	(527)	-	-
Balance as at December 31, 2020	171,995	-	221,659	393,654
Additions during the year:				
Donations	-	-	1,054,850	1,054,850
Net deficit for the year	(127,609)	-	-	(127,609)
Deductions during the year:				
Amounts transferred from their restrictions	-	-	(1,223,323)	(1,223,323)
Balance as at December 31, 2021	44,386	-	53,186	97,572

The Notes to the Financial Statements are an integral part thereof.

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL:

- A. Rabbis for Human Rights (R.A.) (hereinafter: "the Amuta") is a not profit organization that operates toward the achievement of public goals, by rabbis of all streams in Judaism, in order to protect human rights, including: education and advocacy to the community at large, providing advice to the community in the religious, social or legal field regarding respect for human rights.

The Amuta operates projects in human rights education.

The Amuta operates in the area of social justice, including the provision of legal aid to achieve equal opportunity and reducing economic and social disparities. The Amuta operates the Center for Rights in Hadera. The Amuta operates projects in public housing and fighting poverty. The Amuta conducts interfaith activities in panels of rabbis with Christian and Muslim clerics.

The Amuta also works to protect human rights of Palestinians whose rights have been violated, including those whose olive trees have been damaged.

- B. The Amuta's assets and revenues are used to advance the aforementioned goals, and a significant portion of its income is not used to provide benefit to the contributing donors.
- C. The net assets of the Amuta are not available for distribution to the Amuta's members.
- D. The Amuta was established in Israel in 1989 and began its operations during that year.
- E. The Amuta operates as a public institution, as defined in clause 2(9) of the Income Tax Act and as a not - profit organization according to the Value Added Tax law.
- F. The Amuta is associated with the Friends of Rabbis for Human Rights in the UK, USA and Canada.

2. SIGNIFICANT ACCOUNTING POLICIES:

A. Definitions:

As pertains to these financial statements:

"the Amuta"
Rabbis for Human Rights (R.A.)

"Net Assets"
The difference between the Amuta's assets and liabilities.

RABBIS FOR HUMAN RIGHTS (R.A.)

NOTES TO THE FINANCIAL STATEMENTS

2. SIGNIFICANT ACCOUNTING POLICIES (cont.):

A. Definitions (cont.):

"Restrictions"

1. Restrictions imposed on the use of net assets by donors, supporters or grant providers to the Amuta.
2. A restriction that expires or is removed with the occurrence of a specific event with the passage of time, or that can be fulfilled or removed with the performance of specific activities, all of which are contingent upon the conditions imposed by donors or other outside sources which provided the funds

"Index"

The Consumer Price Index, as published by the Central Bureau of Statistics.

"Related Parties"

As defined in Accounting Standard No.41 of the Israel Accounting Standards Board.

"Fair Value"

The amount at which one can exchange an asset or settle a liability, between two willing parties, in an arm's length transaction.

"Presentation Currency"

The currency presented in the financial statements.

"Functional Currency"

The currency of the primary economic environment in which the Amuta operates.

B. First-time application of Accounting Standard No. 40, Accounting Rules and Financial Reporting By non-profit organizations

Advertising requirements

Accounting Standard No. 40, Accounting Rules and Financial Reporting by Non-Profit Organizations (hereinafter: "the Standard") was published on August 13, 2020. The Standard replaces the existing provisions in the combined wording of Statement No. 69 and Accounting Standard No. 5 and its amendments, as well as Accounting Standard No. 9.

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS

2. SIGNIFICANT ACCOUNTING POLICIES (cont.):

**B. First-time application of Accounting Standard No. 40, Accounting Rules and Financial Reporting
By non-profit organizations**

First and transitional instructions

The standard has been applied for annual periods beginning on January 1, 2021. The effect of the adoption of the measurement provisions in this standard at the date of first application has been reported as an adjustment of the net asset balances to the beginning of the period. Comparative information has not been restated for the measurement changes resulting from the provisions of this Standard. The presentation instructions contained in this standard have been applied retrospectively from the date of commencement of the standard.

C. Presentation of financial statements:

1. The balances included in the grouping of Net Assets are categorized as follows:

- Unrestricted Net Assets
- Temporarily Restricted Net Assets

The Unrestricted Net Assets are classified as follows:

- Net Assets used for operations
- Net Assets used Invested in Assets fixed assets

2. The Statement of Activities includes all income and expense items for the reporting period. "Income" includes all revenues received and earned during the period which are unrestricted in nature, and amounts that were released from donor restriction. "Expenses" also include those expenses which were financed from sources that were restricted by their donors.

3. The Statement of Changes in Net Assets includes, in addition to the net result transferred from the Statement of Activities, all the restricted sources received and the amounts released from restrictions. Amounts released from restrictions for activities are transferred as income to the Statement of Activities, and amounts released from restrictions for fixed assets, including fixed assets received as gifts (and whose proceeds upon sale is unrestricted) are transferred directly to the Unrestricted Net Asset balance in the Statement of Changes in Net Assets.

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS

2. SIGNIFICANT ACCOUNTING POLICIES (cont.):

C. Presentation of financial statements:

4. The Statement of Changes in Net Assets also includes transfers between unrestricted net assets used for operations and unrestricted net assets used for fixed assets, due to amounts used during the accounting period for the acquisition of fixed assets, amounts derived during the accounting period from the sale of fixed assets and amounts that were transferred during the accounting period to cover depreciation expenses.

D. Reporting basis:

1. The Amuta's assets, liabilities, income and expenses are recorded on an accrual basis.
2. Noncash contributions (volunteer's work) are included in the financial statements as income and salaries expenses.

E. Functional Currency and Reporting Currency:

1. **Functional Currency:** the currency that represents most accurately, in the best possible way, the economic effects of transactions, events and circumstances is the New Israeli Shekel. Any transaction undertaken by the Amuta that is not in its Functional Currency is defined as a transaction in a foreign currency (see note 2 E below).
2. **Reporting Currency:** The financial statements of the Amuta are presented in New Israeli Shekels.

F. Foreign Currency and Linkage:

1. Assets and liabilities in foreign currencies, or those linked to them, are stated at the representative rates of exchange at financial statement date.
2. Assets and liabilities linked to the Index have been included according to the linkage conditions applicable to each balance.
3. Income, expenses and other transactions in foreign currencies are recorded at the representative rates of exchange prevailing at the time of each transaction.
4. Linkage and exchange differences are recorded in the financial statements at the time of creation.

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS

2. SIGNIFICANT ACCOUNTING POLICIES (cont.):

F. Foreign Currency and Linkage:

5. Balances of net assets that have not had their donors set the basis of maintaining their real values are recorded on the same linkage basis set by the management, based on the interpretation given regarding the donors' intentions.
6. Following are the details of the Consumer Price Index and exchange rates of primary currencies:

	December 31,	
	2021	2020
The Consumer Price Index, in points	102.6	99.8
U.S. Dollar (in NIS to 1 Dollar)	3.110	3.215
Euro (in NIS to 1 Euro)	3.519	3.944
	For the Year Ended December 31,	
	2021	2020
	%	%
Rate of change in the Consumer Price Index	2.80	(0.69)
Rate of change in the U.S. Dollar for the year	(3.27)	(6.97)
Rate of change in the Euro for the year	(10.76)	1.70

G. Cash and cash equivalents:

Cash and cash equivalents include current bank account balances and deposits in banks, both available for immediate withdrawal where the period till realization when invested was not longer than three months.

H. Fixed assets:

1. Stated at cost, less accumulated depreciation.
2. The depreciation is computed on the "straight-line" basis, taking into account the estimated useful life of the assets.

I. Scholarships:

Stipends that were given are recorded as an expense at the time granted.

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS

2. SIGNIFICANT ACCOUNTING POLICIES (cont.):

J. Tax:

Payroll taxes, levied pursuant to the Value Added Tax and Employers' Tax laws, are included in salaries and related expenses. Other Value Added Tax paid, which is non-refundable, is included with the expense or asset for which it was paid.

K. Statement of cash flows:

The financial statements do not include a statement of cash flows, as it will not provide any significant additional knowledge beyond that which is included in these financial statements.

3. CASH AND CASH EQUIVALENTS:

	<u>31.12.2021</u>	<u>31.12.2020</u>
In NIS	300,650	211,256
In foreign currencies	<u>110,598</u>	<u>353,651</u>
	<u>411,248</u>	<u>564,907</u>

4. DEBTORS AND DEBIT BALANCES:

	<u>31.12.2021</u>	<u>31.12.2020</u>
Employees	-	30,210
Prepaid expenses	<u>8,622</u>	<u>8,712</u>
	<u>8,622</u>	<u>38,922</u>

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS (N.I.S)

5. FIXED ASSETS:

	<u>Leasehold Improvements</u>	<u>Office Furniture and Equipment</u>	<u>Electronic Equipment</u>	<u>Computers and Software</u>	<u>Total</u>
Cost:					
Balance at January 1, 2021 and December 31, 2021	86,705	22,595	15,187	76,132	200,619
Accumulated depreciation:					
Balance at January 1, 2021 and Balance at December 31, 2021	86,705	22,595	15,187	76,132	200,619
Depreciated cost:					
Balance at December 31, 2021	-	-	-	-	-
Balance at December 31, 2020	-	-	-	-	-
Depreciation rates:	10%	10%-33%	10%-15%	33%	

6. CREDITORS AND CREDIT BALANCES:

	<u>31.12.2021</u>	<u>31.12.2020</u>
On account of salaries and institutions due to salaries payable	49,491	-
Provision for vacation	56,766	27,261
Expenses payable	77,862	61,711
	23,400	23,400
	<u>207,519</u>	<u>112,372</u>

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS (N.I.S)

7. PROVISION FOR CESSATION OF EMPLOYEE-EMPLOYER RELATIONSHIP, NET:

1. The Amuta's liability for severance pay, retirement and pensions of its employees, which was calculated on the basis of labor laws and existing employee agreements, are covered in full - partly by regular deposits and accumulated amounts in pension funds, severance funds and insurance policies, and the remainder as liabilities included in these financial statements.

2. Amounts deposited in pension funds and insurance policies are recorded for the particular employee. The pension funds accept the Amuta's liability arising from employee agreements and releases the Amuta from paying any additional amounts. These liabilities are shown as the net liability in excess of the funds, in the event that they exist.

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS (N.I.S)

8. TEMPORARILY RESTRICTED NET ASSET

A. IN N.I.S:

	Balance as at January 1, 2020	Donations	Amounts released from restriction	Balance as at December 31, 2020	Donations	Amounts released from restriction	Balance as at December 31, 2021
Misereor	-	201,440	(100,720)	100,720	-	(100,720)	-
KIA	-	159,556	(53,185)	106,371	138,852	(192,037)	53,186
Fin Church Aid	-	29,136	(14,568)	14,568	81,552	(96,120)	-
Savran Fund	-	67,841	(67,841)	-	78,728	(78,728)	-
MAZON	52,624	131,470	(184,094)	-	111,197	(111,197)	-
The Scottish Church	-	-	-	-	23,064	(23,064)	-
The Evangelical Church	-	75,544	(75,544)	-	75,110	(75,110)	-
Operation Dove	-	17,270	(17,270)	-	16,186	(16,186)	-
Overseas Resource	-	-	-	-	323,454	(323,454)	-
Refugee Center	-	15,412	(15,412)	-	-	-	-
Others	-	87,618	(87,618)	-	159,810	(159,810)	-
FRHR-Canada	-	24,543	(24,543)	-	41,464	(41,464)	-
Interreligious	-	35,010	(35,010)	-	5,433	(5,433)	-
SIVMO	-	15,956	(15,956)	-	-	-	-
Total	52,624	860,796	(691,761)	221,659	1,054,850	(1,223,323)	53,186

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS (N.I.S)

8. TEMPORARILY RESTRICTED NET ASSETS (cont.):
B. IN USD:

	Balance as at January 1, 2020	Donations	Amounts released from restriction	Balance as at December 31, 2020	Donations	Amounts released from restriction	Balance as at December 31, 2021
Misereor	-	62,656	(31,328)	31,328	-	(31,328)	-
KIA	-	49,629	(16,543)	33,086	44,647	(60,632)	17,101
Finn Church Aid	-	9,063	(4,531)	4,532	26,223	(30,755)	-
Savran Fund	-	21,101	(21,101)	-	25,314	(25,314)	-
MAZON	15,226	40,893	(56,119)	-	35,755	(35,755)	-
The Scottish Church	-	-	-	-	7,416	(7,416)	-
The Evangelical Church	-	23,497	(23,497)	-	24,151	(24,151)	-
Operation Dove	-	-	-	-	5,202	(5,202)	-
The Presbyterian Church	-	5,372	(5,372)	-	104,005	(104,005)	-
Refugee Center	-	4,794	(4,794)	-	-	-	-
Others	-	27,253	(27,253)	-	51,386	(51,386)	-
FRHR-Canada	-	7,634	(7,634)	-	13,332	(13,332)	-
Interreligious	-	10,890	(10,890)	-	1,747	(1,747)	-
SIVMO	-	4,963	(4,963)	-	-	-	-
Total	15,226	267,745	(214,025)	68,946	339,178	(391,021)	17,101

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS (N.I.S)

9. OPERATING TURNOVER:

A. Donations	For the Year Ended			
	31.12.2021		31.12.2020	
	USD	N.I.S	USD	N.I.S
Donations in Israel:				
From others *	51,475	160,396	23,280	74,845
Funds:				
Presbyterian Church	5,205	16,186	5,372	17,270
Finn Church Aid	30,907	96,120	4,531	14,568
MAZON	35,755	111,197	57,261	184,094
Church of Sweden	54,025	168,017	17,087	54,934
SIVMO	-	-	4,963	15,956
Anne Frank Fund	7,416	23,064	-	-
Misereor	32,386	100,720	31,328	100,720
Overseas Resources	167,749	521,700	174,190	560,020
Evangelical Church	24,151	75,110	23,497	75,544
The New Israel Fund	49,183	152,958	11,965	38,468
KIA	61,748	192,037	16,543	53,185
Refugee Center	15,711	48,862	4,794	15,412
Savran Fund	25,314	78,728	21,101	67,841
Total	509,550	1,584,699	372,632	1,198,012
Donations from Individuals Abroad:				
Canada	13,332	41,464	7,634	24,543
Interreligious	1,747	5,433	10,890	35,010
Individuals from UK	32,058	99,701	13,442	43,217
Individuals from U.S.A	98,544	309,302	77,238	248,319
From others	31,686	98,544	6,726	21,625
	177,367	554,444	115,930	372,714
	738,392	2,299,539	511,842	1,645,571

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS (N.I.S)

9. OPERATING TURNOVER (cont.):

A.	For the Year Ended			
	31.12.2021		31.12.2020	
	USD	N.I.S	USD	N.I.S
Donations	738,392	2,299,539	511,842	1,645,571
B. Value of volunteers in operations				
Volunteer activities are calculated based on the number of volunteer hours, the amount of volunteers and a valuation of the cost per volunteer hour, capped at 29.12 N.I.S. in 2021 (in 2020 – 29.12 N.I.S.)				
	53,237	165,568	45,872	147,479
C. Income from the provision of services				
Tours and lectures	36,519	113,575	16,052	51,606
D. Membership income				
Membership fees	9,499	29,542	3,216	10,340
E. Income from grant				
Corona grant	-	-	4,082	13,125
Total Operating Turnover	837,647	2,608,224	581,064	1,868,121

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS (N.I.S)

10. OPERATING COSTS:

	For the year ended	
	<u>31.12.2021</u>	<u>31.12.2020</u>
A. Composition according to Project		
Education	625,747	368,343
Territories	211,573	49,671
Legal expenses	73,951	7,736
Social justice	560,062	489,333
Interfaith activities	2,576	3,900
Advertising and public relations	391,403	211,119 (*)
Total operating costs before value of volunteers	<u>1,865,312</u>	<u>1,130,102</u>
Value of volunteers in operations (**)	<u>165,568</u>	<u>147,479</u>
	<u>2,030,880</u>	<u>1,277,581</u>
(*) Reclassified		
(**) See note 9B above.		
B. Composition according to Expenses		
Salaries and salary related expenses	1,503,612	971,269
Rent and municipality fees	51,398	28,479
Communication	46,077	38,384 (*)
Office expenses and printing	4,539	12,583
Travel and deliveries	15,700	10,004
Depreciation	-	385
Insurance	34,747	15,035
Agricultural	106,615	7,755
Sundry	102,624	46,208
Total operating costs before value of volunteers	<u>1,865,312</u>	<u>1,130,102</u>
Value of volunteers in operations (**)	<u>165,568</u>	<u>147,479</u>
Total	<u>2,030,880</u>	<u>1,277,581</u>

(*) Reclassified

(**) See note 9B above.

RABBIS FOR HUMAN RIGHTS (R.A.)
NOTES TO THE FINANCIAL STATEMENTS (N.I.S)

11. GENERAL AND ADMINISTRATIVE EXPENSES:

	For the year ended	
	31.12.2021	31.12.2020
Salaries and salary related expenses	363,641	330,156
Bookkeeping and audit	83,400	83,400
Office expenses and printing	2,995	4,500
Postage, phones, communication and travel expenses	27,273	(*) 26,482
Office rental and maintenance	49,298	62,619
Taxes and fees	-	1,137
Depreciation	-	142
Business insurance	5,723	416
	532,330	508,852

(*) Reclassified

12. FUNDRAISING EXPENSES:

	For the year ended	
	31.12.2021	31.12.2020
Salaries and salary related expenses	143,522	194,741
Postage, phone, communication and other expenses	4,300	7,363
	147,822	202,104

13. SIGNIFICANT EVENTS COVID-19:

Following the outbreak of the COVID 19 corona virus in China in December 2019, and its spread in early 2020 to many other countries, there has been a decrease in the volume of activity in many regions of the world, including Israel. The spread of the virus caused, among other things, a decrease in the volume of global transportation, restrictions on movement and employment imposed by the Israeli government and many governments around the world. In addition, in accordance with government directives in Israel, the activity of businesses was banned or restricted, the presence of human resources in workplaces was significantly restricted, entertainment venues were closed, education systems were shut down and restrictions on leaving homes were imposed.

In accordance with the directives of the Ministry of Health and the Government of Israel, starting in mid-March 2020, the association has adapted to the changing reality of uncertainty. The association has taken on new activities appropriate to the situation including the establishment of a hotline for social rights in various languages, technological accessibility of the children of the unrecognized villages and more. And in 2021 the association acted in accordance with the guidelines and reopened its gates.