



**JEWISH NATIONAL FUND
WALTER SISULU
ENVIRONMENTAL CENTRE**

**ANNUAL
REPORT**

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FROM THE CHAIRPERSON

I am pleased and proud to be able to report that the JNF Walter Sisulu Environmental Centre has completed another successful year of programmes that it has contributed to the understanding and environmental management skills of nearly 12 000 young Mamelodi residents and many other community members.

As we review 2022, we need to recognize that we have not only recovered from the pandemic, but that we live in a new world that has new challenges and new possibilities. Many of these are linked to climate change and we are already feeling its impact. Climate change already affects millions of people livelihoods, food, production capabilities and social wellbeing. Similarly, we now recognise the threat posed to our world by plastic pollution. People's actions regarding plastic pollution are important. Plastic pollution can alter the habitat and natural processes, reducing the ecosystem's ability to adapt. We need to raise awareness in our communities about plastic pollution, which we could so easily prevent through education. Over and above the challenges to our natural environment, in South Africa, we have our own challenges to manage. Load shedding has impacted on every aspect of our lives and the safe and consistent provision of water is fast becoming a major issue. Creating employment for our youth and growing our communities remain high on the national priority list.

These issues all speak to the importance and the prominent role that the JNF Walter Sisulu Environmental Centre plays, and will increasingly play in future, in contributing locally to meeting the challenges I have listed above. The Centre works daily to improve the awareness of learners, youth and the community and the skills it helps to develop will enable us to manage the future that much better.

With the continued support of our generous donors, the continued dedication of our staff and the support of my fellow board members, all of whom I thank profusely for their contributions in 2022, I have no doubt that we can look forward to bright, constructive and productive year ahead.

Mr Katlego Ramashala
Chairperson



FROM THE CENTRE MANAGER



I was deployed to work at the Centre in December 2022 by the Gauteng Department of Education (GDE), Tshwane South District.

The secondment of a Centre Manager to the environment centre by the GDE is a long-standing arrangement between GDE and JNF Walter Sisulu Environment Centre (WSEC). It was exciting and motivating for me to meet centre staff and a board that was full of energy, knowledge and experience in science and environmental issues.

During my period as a Centre Manager, I have had the opportunity to engage with various other role players, donors and stakeholders such as the City Properties group, the City of Tshwane, the exemplary community service organisation, Oliver's House, the Israeli Embassy, UNISA and many more. The range of organisations that WSEC engages with in its work speaks to the profile and influence it has in environmental education and awareness raising both in and beyond Mamelodi.

During the year, the centre participated in tree planting at Hatherley and in the Water Day celebrations in Extension 4. These events contributed to the improved greening in the community.

However, WSEC is not without challenges. They range from non-maintenance of the garden and building, lack of resources, water leakages and electricity problems. Resolving many of these challenges depends on the support of various other role players.

I am proud to be able to report that WSEC in Mamelodi continues to play an important role in educating grass roots communities and school learners about science and environment. Since the return to normal schooling after the pandemic, we have been able to engage with school learners and the community. Our facilitators have implemented quality programmes at the centre and in schools. Let me take this opportunity to thank them for their commitment, passion, determination, and handwork.

We have maintained the strong partnership with both government and non-governmental organisations. The centre has been able to implement awareness campaigns on global issues such as climate change, energy, water management and protection of endangered species.

Through our participation and programme offerings, I look forward to WSEC continuing to deliver on its mandate as the leading environmental education centre and that we will strive to inspire and motivate school learners, youth, and community members to understand and act constructively and sustainably in respect of the natural environment. With the support of the board and our staff, I look forward to a bright year ahead for the Centre.

THEMA RAKOMA
CENTRE MANAGER

ABOUT THE CENTRE

The Jewish National Fund Walter Sisulu Environmental Centre in Mamelodi East, founded in September 2004. It has been accredited by the South African Agency for Science and Technology Advancement as a Level 1 Science Centre.

The Centre's vision is to be leading Environmental Education Centre that will raise environmental awareness and mobilise residents of Mamelodi to become community based environmental champions.

The Centre's mission is to create a culture of community conservation in Mamelodi and Southern Tshwane through facilitating awareness, education and programmes to demonstrate models of best practice within the community. The Centre demonstrates in practical and visible ways of actions that can be taken by South Africans to promote both sustainable development objectives and climate change mitigation.

Since our inception in 2004 we have hosted over 122 000 learners at our Centre, where they have learned about and developed skills in the key learning areas of Water, Waste, Energy and Biodiversity. This has been done through hands-on practical educational activities that are challenging, stimulating, fun and informative.



The Centre also supports professional development of educators and ground staff from Tshwane South District Schools.

The Mamelodi Greening Programme run by the Centre is a community programme through which the Centre has planted over 30 000 trees in creches, clinics, schools, homes and other sites since 2008.

The Mandela Peace Garden at the Centre is a garden allotment project operated by an enthusiastic group of retired community members and pensioners, who grow vegetables and herbs to feed their families and to sell in the community.

As an independent NGO, Jewish National Fund Walter Sisulu Environmental Centre is supported by private and public sector partners.

OUR GOALS

We seek to achieve our vision and mission through the following goals:

GOAL 1:

To be an effective environmental education centre that clearly demonstrates and teaches environmental best practice and raises environmental consciousness.

GOAL 2:

To be socially and practically relevant to our beneficiaries and the broader community.

GOAL 3:

To extend WSEC's impact and outreach in the broader community.

GOAL 4:

To nurture effective and healthy communication that supports our ability to flourish and grow.



OUR 2022 BOARD

Mr AM Ramashala (Chair)
Mr F Mamogobo (Treasurer)
Ms I Feldman
Mr M Kransdorff
Ms N Rabothata
Mr B Schulman
Mr D Kramer
Ms M Khalo

After many years of service, Ms Miko Khalo retired as the Centre Manager. The Gauteng Department of Education has seconded Mr Thema Rakomo as the new Centre Manager.

OUR ACHIEVEMENTS OVER THE PAST YEAR

GOAL 1:

TO BE AN EFFECTIVE ENVIRONMENTAL EDUCATION CENTRE THAT CLEARLY DEMONSTRATES AND TEACHES ENVIRONMENTAL BEST PRACTICE AND RAISES ENVIRONMENTAL CONSCIOUSNESS.

The Centre tries to demonstrate practical ways to live sustainably. Our facilities include a permaculture garden, a wetland, grasslands and a forest biome. The permaculture garden demonstrates growing food by working with rather than against nature and shows how to efficiently use resources sustainably. The garden is designed so that energy is used efficiently, water resources are conserved and integrated into the garden systems, and nutrients are recycled to feed the soil by making compost.

The Mandela Peace Garden is currently being expanded to produce more vegetables to better enable the gardeners, a group of elderly community members, to make a living through the sale of their produce. During the year, we started discussions with an organisation that may be interested in expanding the gardens. We have also had encouraging discussions with the City of Tshwane about the gardens. We are currently developing a strategy to expand both the gardens and our tree nursery, which we believe will contribute significantly to our future community greening initiatives.

In March, the Centre hosted a visit by a delegation led by Mr Eliav Belotsecovsky, the Israeli ambassador to South Africa. As part of the visit, the ambassador donated tomato plants to the Centre. The Mandela Peace Garden is currently being developed to produce more vegetables so as to afford the gardeners an opportunity of making a living through it. The plan is to upgrade the Garden to the extent of supplying the nearby supermarket with vegetables.

In July, the Centre once again participated in a community Mandela Day programme. Our staff planted cabbage, onion, beetroot and spinach seedlings at the Tlosa Tlala co-operative in Mamelodi East. The co-operative's aim is to provide fresh produce to the neighbouring school, Zakhele Primary, to support their feeding scheme. They also provide fresh produce to the community.



The Centre also hosted a visit by South African Friends with Israel (SAFI) in September. The group of about 40 pastors from the Mamelodi faith-based community were given a tour of the Centre and informed of the educational programmes that are offered to schools.

With the support of SAASTA, in November, our staff attended the annual conference and training workshops of the South African Association of Science and Technology Centres (SAASTEC).

As part of staff development, we visited the Scienza science centre at the University of Pretoria. We also run a successful staff strategy and planning session as part of a site visit to the Sci-Bono Discovery Centre in December.

Our wetland remains in good condition. We will need to increase the level of maintenance in the next year to ensure that it remains healthy and that we can use it as an educational resource for learners.



GOAL 2:

TO BE SOCIALLY AND PRACTICALLY RELEVANT TO OUR BENEFICIARIES AND THE BROADER COMMUNITY.

Our primary beneficiaries remain school learners and youth in the Mamelodi community. Our other beneficiaries include the broader community, households, creches and clinics. During the year, the Centre undertook the following activities.

CENTRE BASED PROGRAMMES

During 2022, the continued to host visiting school groups for daily workshops. These were mainly learners in Grades 7, 8 and 9. In August, the Centre participated in SAASTA's National Science Week. We hosted workshops for 11 381 school learners who participated in workshops at the Centre during the year. This included the following workshop numbers:

Water Room: 862 Learners

Biodiversity room: 5 545 Learners

Waste room: 1 352 Learners

Energy room: 1 905 Learners

In February, we ran our annual Youth Club quiz for 6 schools. This included Stanza Bopape Secondary, Lehlabile Secondary, Mahube Valley Secondary, Bona Lesedi Secondary, Phateng Secondary, and SOMAFCO, which won the competition. The prize for winning the quiz was a trip for the winning team to the Hartebeespoort Snake and Reptile Park.

In March, we again ran our annual Environmental Drama event. The theme for this four-day long event was “Groundwater: Making the invisible visible”, in line with the United Nations National Water Day theme for 2022. The 30 school learners who participated all earned certificates of participation.

In June, we celebrated World Environment Day with Sibayeni Metro Farming. We hosted 37 representatives from five Mamelodi cooperatives at the event. The event took the form of a training workshop on best farming practice in contexts where space is very limited.

ENVIRONMENTAL DAYS

During the year, we celebrated a series of special days that are part of the annual environmental calendar. These included:

- World Environment Day on 7th June 2022
- Youth day on 14th June 2022
- Mandela day on 25th July 2022
- National Science week 1st to 24th August 2022
- Arbor day on 9th September 2022

PROGRAMMES FOR LEARNERS WITH SPECIAL NEEDS

The Centre annually reaches out to schools for learners with special needs. In 2022, we hosted workshops for 159 learners from Tshegofatsong Special School and Mamelodi Pre-Vocational school. The learners participated in activities to learn about energy management, waste reduction and separation and about biodiversity management.

EDUCATOR SUPPORT

As the Centre is located on the grounds of the Gauteng Department of Education’s regional teacher centre, we have maintained a strong level of cooperation with an support for the teacher centre. District officials and educators make regular use of our facilities for meetings, recruitment interviews and other purposes. We also need to express our gratitude for maintenance and gardening services provided by the GDE to the Centre.



GOAL 3

TO EXTEND WSEC'S IMPACT AND OUTREACH IN THE BROADER COMMUNITY THE MAMELODI GREENING PROJECT

THE MAMELODI GREENING PROJECT

The Mamelodi Greening project has run successfully for many years and has distributed nearly 30 000 trees to schools, creches, clinics and household throughout the community. The project was unable to run at full scale during the pandemic period, but we restarted it again in 2022, albeit at a small scale. With support from Railway Furnishers, we were able to plant 100 trees at a creche in Nelmapius extension 22 in September 2022. These consisted of 50 fruit trees and 50 shade trees. Railway Furnishers also distributed food packs to the children at the creche. The event was supported by City of Tshwane and the Department of Agriculture

COMMUNITY CLEAN UP CAMPAIGN

In September, the Centre collaborated with the City of Tshwane and the Department of Agriculture to run a clean-up campaign in Mamelodi West. Several other NGOs, including the Thandanani Drop-In Centre, Youth for Change and the Vhutshila cooperative, participated in the event.



GOAL 4

TO NURTURE EFFECTIVE AND HEALTHY COMMUNICATION THAT SUPPORTS OUR ABILITY TO FLOURISH AND GROW.

The Centre's staff consisted of 9 people in 2022:

- The Centre Manager (seconded by the GDE)
- The Head of Operations
- 3 Facilitators
- 1 Intern
- 2 Nursery Assistants (1 full time and 1 part time)
- 1 Gardener

During the year, we were saddened to lose Ms Beauty Manthate, who succumbed to cancer. In February 2022, we were joined by a new facilitator, Ms Mammie Makgeleme. Ms Dimakatso Mokwena was contracted as a Facilitator for 7 months. We were unable to extend the contract once it expired.

STAFF TRAINING AND DEVELOPMENT

The Centre continues to invest in its staff with regular training and development. All workshop content and activities are rehearsed and there are dry runs before workshops to ensure that workshops have a high impact.

During the year, our staff had the opportunity to visit the Sci-Bono Discovery Centre in Newtown, Johannesburg, NERSA and the Sci-enza Science Centre at the University of Pretoria.

In November, the staff attended the annual conference of the South African Association of Science and Technology Centre which took place in Mbombela this year.

Also in November, the staff took part in an annual strategic planning session, during the visit the Sci-Bono Discovery Centre. We are grateful to them for hosting us and for being available to support us as we move forward.

Two of our staff members, Solomon Kutumela and Jabu Mthombeni, have been enrolled in a career development course being offered by SAASTA and the Cape Peninsula University of Technology.

FUNDERS AND PARTNERS

We are grateful for the support of our funders, donors and partners, who make our activities possible and who contribute to helping improve the quality of our programmes. These include:

Chipkins
Consol/ Ardagh Glass
Eric and Sheila Samson Foundation
Hans Hoheisen Charitable Trust
Jewish National Fund SA
National Lotteries Commission
Norman Goodfellows
Octodec/City Property
Railway Furnishers
Rand Water
SAASTA



PARTNERSHIPS

Gauteng Department of Education
City of Tshwane

FINANCIAL REPORT

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi
(Registration number 052-006-NPO)
Trading as Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi
Annual financial statements
for the year ended 31 December 2022

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

(Registration number: 052-006-NPO)

Trading as Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Annual Financial Statements for the year ended 31 December 2022

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi is an environmental discovery centre that aims to develop community conservation champions for the environment with the objective of developing awareness amongst the youth to inspire and motivate them to preserve and utilize the wealth of our national heritage.
Committee members	F Mamogobo A M Ramashala I Feldman B Shulman N Maselela R Visser M Kransdorff M Khalo N Rabothata T Rakoma
Registered office	20202 Serapeng Street Mamelodi
Business address	20202 Serapeng Street Mamelodi
Auditors	Levitt Kirson Chartered Accountants (SA) Registered Auditor

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

(Registration number: 052-006-NPO)

Trading as Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Annual Financial Statements for the year ended 31 December 2022

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The following supplementary information does not form part of the annual financial statements and is unaudited:	
Detailed Income Statement	14 - 15

Level of assurance

These annual financial statements have been audited in compliance with the applicable requirements of the Non-Profit Organisations Act of 1997.

Preparer

Jan Pienaar
Accountant/ Tax Practitioner

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

(Registration number: 052-008-NPO)

Trading as Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Annual Financial Statements for the year ended 31 December 2022

Committee Members' Responsibilities and Approval

The committee members are required by the Non-Profit Organisations Act of 1997, to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements fairly present the state of affairs of the company as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the basis of accounting as per Note 1. The external auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with the basis of accounting as per Note 1 and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The committee members acknowledge that they are ultimately responsible for the system of internal financial control established by the organisation and place considerable importance on maintaining a strong control environment. To enable the committee members to meet these responsibilities, the committee sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the organisation and all employees are required to maintain the highest ethical standards in ensuring the organisation's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the organisation is on identifying, assessing, managing and monitoring all known forms of risk across the organisation. While operating risk cannot be fully eliminated, the organisation endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The committee members are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The committee members have reviewed the organisation's cash flow forecast for the year to 31 December 2023 and, in the light of this review and the current financial position, they are satisfied that the organisation has or has access to adequate resources to continue in operational existence for the foreseeable future.

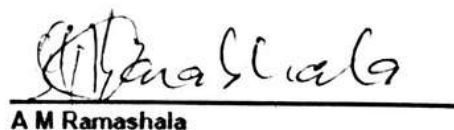
The external auditors are responsible for independently auditing and reporting on the organisation's annual financial statements. The annual financial statements have been examined by the company's external auditors and their report is presented on pages 5 - 6.

The annual financial statements set out on pages 7 to 13, which have been prepared on the going concern basis, were approved by the on 09 June 2023 and were signed on its behalf by:

Approval of annual financial statements



F Mámogobo



A M Ramashala

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

(Registration number: 052-008-NPO)

Trading as Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Annual Financial Statements for the year ended 31 December 2022

Committee Members' Report

The committee members have pleasure in submitting their report on the annual financial statements of Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi for the year ended 31 December 2022.

1. Nature of business

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi is an environmental discovery centre that aims to develop community conservation champions for the environment with the objective of developing awareness amongst the youth to inspire and motivate them to preserve and utilize the wealth of our national heritage. .

There have been no material changes to the nature of the organisation's business from the prior year.

2. Review of financial results and activities

The annual financial statements have been prepared in accordance with entity specific basis of accounting and the requirements of the Non-Profit Organisations Act of 1997. The accounting policies have been applied consistently compared to the prior year.

Full details of the financial position, results of operations and cash flows of the organisation are set out in these annual financial statements.

3. Committee members

The committee members in office at the date of this report are as follows:

Committee members

F Mamogobo

A M Ramashala

I Feldman

B Shulman

N Maselela

R Visser

M Kransdorff

M Khalo

N Rabothata

T Rakoma

4. Events after the reporting period

The committee members are not aware of any material event which occurred after the reporting date and up to the date of this report.

5. Going concern

The committee members believe that the organisation has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis. The committee members have satisfied themselves that the organisation is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The committee members are not aware of any new material changes that may adversely impact the organisation. The committee members are also not aware of any material noncompliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the organisation.

INDEPENDENT AUDITOR'S REPORT

To the committee members of Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Opinion

We have audited the annual financial statements of Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi set out on pages 7 to 13, which comprise the statement of financial position as at 31 December 2022, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the annual financial statements, including a summary of significant accounting policies.

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi as at 31 December 2022, and its financial performance and cash flows for the year then ended in accordance with basis of accounting as per Note 1 and the requirements of the Non-profit Organisations Act 1997.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the annual financial statements section of our report. We are independent of the company in accordance with the Independent Regulatory Board for Auditors Code of Professional Conduct for Registered Auditors (IRBA Code) and other independence requirements applicable to performing audits of annual financial statements in South Africa. We have fulfilled our other ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The committee members are responsible for the other information. The other information comprises the Committee members' Report, which we obtained prior to the date of this report. Other information does not include the annual financial statements and our auditor's report thereon.

Our opinion on the annual financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the annual financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the annual financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the committee members for the Annual Financial Statements

The committee members are responsible for the preparation and fair presentation of the annual financial statements in accordance with basis of accounting and the requirements of the Non-profit Organisations Act 1997, and for such internal control as the committee members determine is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, the committee members are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Annual Financial Statements

Our objectives are to obtain reasonable assurance about whether the annual 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 International Standards on Auditing will always detect a material misstatement when 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 these annual financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual 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 the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee members.
- Conclude on the appropriateness of the committee members' 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 the company's 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 annual 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 the company to cease to continue as a going concern.

We communicate with the committee members 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.

We have complied with the independence and other ethical requirements of the *Code of Professional Conduct for Registered Auditors* issued by the Independent Regulatory Board for Auditors (IRBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)*.



Levitt Kirson Chartered Accountants (SA)
Per A.S. Lewis
Chartered Accountant (SA)
Registered Auditor
Johannesburg
12 June 2023

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

(Registration number: 052-008-NPO)

Trading as Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Annual Financial Statements for the year ended 31 December 2022

Statement of Financial Position as at 31 December 2022

Figures in Rand	Note(s)	2022	2021
Assets			
Current Assets			
Cash and cash equivalents	2	839 906	1 275 949
Total Assets		839 906	1 275 949
Equity and Liabilities			
Equity			
Retained income		816 683	1 254 445
Liabilities			
Current Liabilities			
Trade and other payables	3	23 223	21 504
Total Equity and Liabilities		839 906	1 275 949

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

(Registration number: 052-006-NPO)

Trading as Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Annual Financial Statements for the year ended 31 December 2022

Statement of Comprehensive Income

Figures in Rand	Note(s)	2022	2021
Other income		1 154 415	2 233 141
Operating expenses		(1 623 972)	(1 883 087)
Operating (loss) profit		(469 557)	350 054
Investment revenue	4	31 795	20 137
(Loss) profit for the year		(437 762)	370 191
Other comprehensive income		-	-
Total comprehensive (loss) income for the year		(437 762)	370 191

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

(Registration number: 052-008-NPO)

Trading as Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Annual Financial Statements for the year ended 31 December 2022

Statement of Changes in Equity

Figures in Rand	Retained income	Total equity
Balance at 01 January 2021	1 209 354	1 209 354
Profit for the year	370 191	370 191
Other comprehensive income	-	-
Total comprehensive income for the year	370 191	370 191
Prior year adjustment	(325 100)	(325 100)
Total changes	(325 100)	(325 100)
Balance at 01 January 2022	1 254 445	1 254 445
Loss for the year	(437 762)	(437 762)
Other comprehensive income	-	-
Total comprehensive loss for the year	(437 762)	(437 762)
Balance at 31 December 2022	816 683	816 683

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

(Registration number: 052-008-NPO)

Trading as Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Annual Financial Statements for the year ended 31 December 2022

Statement of Cash Flows

Figures in Rand	Note(s)	2022	2021
Cash flows from operating activities			
Cash (used in) generated from operations	6	(467 838)	354 300
Interest income		31 795	20 137
Net cash from operating activities		(436 043)	374 437
Total cash movement for the year		(436 043)	374 437
Cash at the beginning of the year		1 275 949	901 512
Total cash at end of the year	2	839 906	1 275 949

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

(Registration number: 052-006-NPO)

Trading as Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Annual Financial Statements for the year ended 31 December 2022

Accounting Policies

1. Basis of preparation and summary of significant accounting policies

The annual financial statements have been prepared on a going concern basis in accordance with the basis of accounting as per Note 1, and the Non-Profit Organisations Act of 1997. The annual financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies set out below. They are presented in South African Rands.

These accounting policies are consistent with the previous period.

1.1 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as leave pay and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

1.2 Revenue

Revenue is recognised once annual allocations, contributions, donations, sponsorships and subscriptions have been received. Donations received in the current year, relating to specific projects in the following year, are classified as income received in advance in the Statement of Financial Position. The items are reclassified to project grants in the Statement of Comprehensive Income in the subsequent period matching the expenses.

Interest is recognised, in profit or loss, using the effective interest rate method.

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

(Registration number: 052-006-NPO)

Trading as Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Annual Financial Statements for the year ended 31 December 2022

Notes to the Annual Financial Statements

Figures in Rand	2022	2021
2. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances	839 906	1 275 949
3. Trade and other payables		
Audit fee accrual	23 223	21 504
4. Investment revenue		
Interest revenue		
Bank	31 795	20 137
5. Taxation		
No provision has been made for taxation as the organisation is exempt from income tax in terms of section 10(1)(cN) of the Income Tax Act.		
6. Cash (used in) generated from operations		
(Loss) profit before taxation	(437 762)	370 191
Adjustments for:		
Interest received	(31 795)	(20 137)
Changes in working capital:		
Trade and other payables	1 719	4 248
	(467 838)	354 300

7. Public Benefit Organisation (PBO No 930026644)

The organisation has been approved as a public benefit organisation in terms of section 30 of the Income Tax Act.

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

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Trading as Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

Annual Financial Statements for the year ended 31 December 2022

Notes to the Annual Financial Statements

Figures in Rand	2022	2021
8. Project grants		
Heading		
GIZ	-	50 282
Balwin	50 000	100 000
Octodec/City Property	100 000	150 000
Consol Glass	50 000	42 500
Hans Hoheisen Charitable Trust	400 000	375 000
Investec CSI	100 000	25 000
Samson Foundation	-	100 000
Richard Chipkin	-	3 000
Assupol	-	12 500
MIB	12 000	9 000
First Rand Foundation - RMB Fund	-	400 000
City of Tshwane	-	500 000
Imbawula	-	6 400
AECI	-	300 000
Railway Furnishers	20 000	20 000
Saasta	291 834	59 159
Norman Goodfellow	19 800	21 600
Refund	-	58 700
Rand Water	11 762	-
Syfrets SA	20 000	-
National Lotteries Commission	50 000	-
Sundry deposits	29 019	-
	1 154 415	2 233 141

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

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Annual Financial Statements for the year ended 31 December 2022

Detailed Income Statement

Figures in Rand	Note(s)	2022	2021
Other income			
Project grants		1 154 415	2 233 141
Expenses (Refer to page 15)			
Operating (loss) profit		(469 557)	350 054
Investment income	4	31 795	20 137
(Loss) profit for the year		(437 762)	370 191

Jewish National Fund, Walter Sisulu Environmental Centre, Mamelodi

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Annual Financial Statements for the year ended 31 December 2022

Detailed Income Statement

Figures in Rand	Note(s)	2022	2021
Operating expenses			
Accounting fees		(15 995)	(12 327)
Advertising		(78)	-
Auditors remuneration		(26 445)	(27 243)
Bank charges		(5 438)	(4 970)
Bicycles - Active Mobility		-	(79 135)
Colour coded wheel bins		-	(58 895)
Computer expenses		(12 203)	(24 886)
Curriculum development		(27 695)	(9 856)
Employee costs		(934 663)	(931 799)
Environmental Leadership		(62 597)	(69 215)
Environmental events		(10 224)	(19 484)
Expense 4		(4 194)	-
Garden materials, plants, seedbank		(12 688)	(7 314)
Insurance		(28 693)	(9 800)
Packaging		(13 040)	-
Printing and stationery		(6 523)	(15 546)
Recycling container		-	(42 694)
Repairs and maintenance		(6 700)	(8 283)
School and Facilitators		(272 039)	(229 768)
Security		(16 484)	(16 443)
Staff welfare		(12 510)	(8 441)
Sustainable agriculture		-	(185 163)
Telephone and fax		(39 190)	(40 484)
Training		(101 200)	(6 250)
Transport and freight		(10 704)	(72 393)
Travel - local		-	(173)
Year Planning		(4 673)	(2 525)
		(1 623 972)	(1 883 087)



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