

**MITRATA-NEPAL FOUNDATION FOR CHILDREN**  
STATEMENT OF FINANCIAL POSITION  
SUBSTANTIALLY ALL DISCLOSURES OMITTED  
DECEMBER 31, 2022

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 55,698
Prepaid video costs	<u>4,397</u>
TOTAL CURRENT ASSETS	<u>60,095</u>

**OTHER ASSETS**

Operating investments, at fair value	811,788
Endowment investments, at fair value	<u>139,702</u>
TOTAL OTHER ASSETS	<u>951,490</u>

TOTAL ASSETS	<u><u>\$ 1,011,585</u></u>
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**LIABILITIES AND NET ASSETS**

**CURRENT  
LIABILITIES**

Accounts payable	\$ 3,238
Wages payable	1,769
Payroll taxes payable	<u>2,547</u>
TOTAL CURRENT LIABILITIES	<u>7,554</u>

**NET ASSETS**

Without donor restrictions	
Available for general activities	366,505
Board designated	417,752
With donor restrictions	<u>219,774</u>
TOTAL NET ASSETS	<u>1,004,031</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,011,585</u></u>
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No assurance is provided on these financial statements.

**MITRATA-NEPAL FOUNDATION FOR CHILDREN**  
**STATEMENT OF ACTIVITIES**  
**SUBSTANTIALLY ALL DISCLOSURES OMITTED**  
**YEAR ENDED DECEMBER 31, 2022**

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTALS
<b>SUPPORT AND REVENUE</b>			
Child sponsorships and general contributions	\$ 264,310	\$ -	\$ 264,310
Special event revenue	87,591	-	87,591
Gains (losses) on sales of investments	(12,376)	-	(12,376)
Investment revenue	20,321	-	20,321
Other	350	-	350
Net unrealized gains/losses on investments	(234,027)	-	(234,027)
<b>SUPPORT AND REVENUE</b>	<u>126,169</u>	<u>-</u>	<u>126,169</u>
<b>EXPENSES</b>			
Program	330,683	-	330,683
Management and general	17,614	-	17,614
Fundraising	78,893	-	78,893
<b>TOTAL EXPENSES</b>	<u>427,190</u>	<u>-</u>	<u>427,190</u>
<b>CHANGE IN NET ASSETS</b>	(301,021)	-	(301,021)
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>1,085,278</u>	<u>219,774</u>	<u>1,305,052</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 784,257</u>	<u>\$ 219,774</u>	<u>\$ 1,004,031</u>

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**MITRATA-NEPAL FOUNDATION FOR CHILDREN**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**SUBSTANTIALLY ALL DISCLOSURES OMITTED**  
**YEAR ENDED DECEMBER 31, 2022**

	<u>PROGRAM</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>TOTAL</u>
Wages	\$ 44,012	\$ 6,867	\$ 32,340	\$ 83,219
Payroll taxes	3,333	503	2,452	6,288
Accounting	-	2,797	-	2,797
Bank and credit card charges	515	16	4,857	5,388
Consulting	5,954	939	744	7,637
Copying and printing	1,923	-	-	1,923
Dues	-	-	200	200
Information technology	450	2,980	10,045	13,475
Insurance	2,635	3,512	-	6,147
Miscellaneous	407	-	970	1,377
Office supplies	1,243	-	-	1,243
Postage	2,757	-	-	2,757
Program expenses in Nepal:				
Children's Programs (School only, boarding, older children 11th-university)	259,304	-	-	259,304
Promotion - 20th anniversary event	4,154	-	-	4,154
Rent	1,122	-	1,122	2,244
Special events	-	-	26,163	26,163
Travel	2,874	-	-	2,874
<b>TOTAL EXPENSES</b>	<u>\$ 330,683</u>	<u>\$ 17,614</u>	<u>\$ 78,893</u>	<u>\$ 427,190</u>

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