

**MITRATA-NEPAL FOUNDATION FOR CHILDREN**  
**STATEMENT OF FINANCIAL POSITION**  
**SUBSTANTIALLY ALL DISCLOSURES OMITTED**  
**DECEMBER 31, 2020**

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 228,622
Accounts receivable	\$ 629
Pledges receivable	5,700
Prepaid insurance	502
Prepaid video costs	9,192
<b>TOTAL CURRENT ASSETS</b>	<b><u>244,645</u></b>

**OTHER ASSETS**

Operating investments, at fair value	520,294
Endowment investments, at fair value	203,505
<b>TOTAL OTHER ASSETS</b>	<b><u>723,799</u></b>

<b>TOTAL ASSETS</b>	<b><u><u>\$ 968,444</u></u></b>
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**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	\$ 3,461
Salaries payable	768
Payroll taxes payable	1,518
Deferred revenue - event	500
Deferred revenue - PPP loan	10,587
<b>TOTAL CURRENT LIABILITIES</b>	<b><u>16,834</u></b>

**NET ASSETS**

Without donor restrictions	
Available for general activities	255,298
Board designated	447,100
With donor restrictions	249,212
<b>TOTAL NET ASSETS</b>	<b><u>951,610</u></b>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u><u>\$ 968,444</u></u></b>
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No assurance is provided on these financial statements.

**MITRATA-NEPAL FOUNDATION FOR CHILDREN**  
**STATEMENT OF ACTIVITIES**  
**SUBSTANTIALLY ALL DISCLOSURES OMITTED**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTALS
<b>SUPPORT AND REVENUE</b>			
Child sponsorships and general contributions	\$ 319,493	\$ 22,145	\$ 341,638
Special event revenue	62,161	-	62,161
Gains (losses) on sales of investments	1,194	(802)	392
Investment revenue	9,817	3,537	13,354
Net unrealized gains on investments	59,858	27,290	87,148
Miscellaneous	214	-	214
SUPPORT AND REVENUE	<u>452,737</u>	<u>52,170</u>	<u>504,907</u>
<b>EXPENSES</b>			
Program	221,860	-	221,860
Management and general	11,531	-	11,531
Fundraising	35,023	-	35,023
TOTAL EXPENSES	<u>268,414</u>	<u>-</u>	<u>268,414</u>
<b>CHANGE IN NET ASSETS</b>	184,323	52,170	236,493
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>518,075</u>	<u>197,042</u>	<u>715,117</u>
<b>NET ASSETS - END OF YEAR</b>	<u><u>\$ 702,398</u></u>	<u><u>\$ 249,212</u></u>	<u><u>\$ 951,610</u></u>

No assurance is provided on these financial statements.

**MITRATA-NEPAL FOUNDATION FOR CHILDREN**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**SUBSTANTIALLY ALL DISCLOSURES OMITTED**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	PROGRAM	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
Salaries	\$ 31,919	\$ 4,191	\$ 14,677	\$ 50,787
Payroll taxes	2,420	307	1,115	3,842
Accounting	-	3,074	-	3,074
Bank and credit card charges	238	30	3,186	3,454
Copying and printing	1,202	153	553	1,908
Dues	-	200	-	200
Information technology	454	58	9,953	10,465
Insurance	1,000	3,177	-	4,177
Miscellaneous	399	9	586	994
Office supplies	296	38	136	470
Postage	1,136	144	523	1,803
Program expenses in Nepal:				
Children's Programs (School only, boarding, older children 11th-university)	181,613	-	-	181,613
Rent	1,183	150	544	1,877
Special events	-	-	3,750	3,750
<b>TOTAL EXPENSES</b>	<b>\$ 221,860</b>	<b>\$ 11,531</b>	<b>\$ 35,023</b>	<b>\$ 268,414</b>

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