
MITRATA - NEPAL FOUNDATION FOR CHILDREN

***FINANCIAL STATEMENTS
WITH INDEPENDENT ACCOUNTANTS'
COMPILATION REPORT***

DECEMBER 31, 2012

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Mitrata - Nepal Foundation for Children

We have compiled the accompanying statement of assets, liabilities and net assets - cash basis of Mitrata - Nepal Foundation for Children (a nonprofit organization) as of December 31, 2012, and the related statement of support, revenue, expenses and changes in net assets - cash basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, net assets, support, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.


SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri
April 29, 2013

MITRATA - NEPAL FOUNDATION FOR CHILDREN

**STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
DECEMBER 31, 2012**

ASSETS:

Cash and cash equivalents	<u>\$ 80,360</u>
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Total Assets	<u><u>\$ 80,360</u></u>
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NET ASSETS:

Unrestricted	<u>\$ 80,360</u>
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Total Net Assets	<u><u>\$ 80,360</u></u>
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MITRATA - NEPAL FOUNDATION FOR CHILDREN

**STATEMENT OF SUPPORT, REVENUE, EXPENSES AND
CHANGES IN NET ASSETS - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2012**

UNRESTRICTED NET ASSETS

SUPPORT AND REVENUE:

Contributions	\$ 74,388
Fund-raising	56,307
Investment return	66
Total Unrestricted Net Assets Support and Revenue	<u>130,761</u>

EXPENSES:

Program - sponsorships	110,143
General and administrative	12,604
Fund-raising	14,443
Total Expenses	<u>137,190</u>

DECREASE IN UNRESTRICTED NET ASSETS **(6,429)**

TEMPORARILY RESTRICTED NET ASSETS:

Contributions	400
Net assets released from restrictions	<u>(6,204)</u>

DECREASE IN TEMPORARILY RESTRICTED ASSETS **(5,804)**

DECREASE IN NET ASSETS **(12,233)**

NET ASSETS, BEGINNING OF YEAR **92,593**

NET ASSETS, END OF YEAR **\$ 80,360**