

**Mothers school society
Financial Statements
For the year
ended 31st of December2022**

Mothers school society

CONTENTS

	Page
1- Auditor's Report.	1
2- Balance Sheet Statement.	2
3- Income Statement.	3
4- Cash Flow Statements.	4
5- Notes to the Financial Statements	5_8

Auditor Report

To the member of:
Mothers School Society

We have audited the financial statements of Mothers School Society for the year ended 31/12/2022 in accordance with auditing standard .

This financial statement is the responsibility of the Society's management. Our responsibility is to express an opinion on this financial statement.

We conducted our audit in accordance with generally accepted auditing standard those standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement. An audit includes examining , on a test basis , evidence supporting amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and financial estimates made by management , as well as evaluating the overall financial statement presentation . we believe that our audits provide a reasonable basis for our opinion.

In our opinion the financial statements give a true and fair view of the state of the Society's affair as at 31 December 2019 and of its income & expenses and cash flow for the year then ended and have been properly prepared in accordance with generally accepted accounting principles.

Auditor

Jalal Dowekat

Nablus, 17th of April. 2023



Mothers School Society
Balance Sheet as at 31 December 2022

	2022	2021	
	US dollar	US dollar	Notes
Assets			
Current Assets			
Cash in hand & at bank	62681	139025	3
Debtors & other debt balances	123198	4392	
Total Current Assets	185879	143417	
Fixed Assets			
At costs	702015	700513	
Acc. Depreciation	208599	196700	
Total Net Fixed Assets	493416	503813	2
Total Assets	679295	647230	
Society Fund & Liabilities			
Liabilities			
Deferred Checks	10073	14769	
Remunerations Reserve	47965	37839	
Accrued Expenses	1000	1000	
Loan		1500	
Other creditor	104506	1597	
Total Liabilities	163544	56705	
Society Fund			
Beginning balance	590525	497154	
Surplus or deficit	-74774	93371	
Ending Balance	515751	590525	
Total Society Fund & Liabilities	679295	647230	

Mothers School Society
Income & Expenses Statement
For The Year ended 31\12\2022

	2022	2021	
	US dollar	US dollar	
Income			
General donation	17133	57180	
Specified donation	362371	385639	
Kindergarten revenue	1115	1727	
Misc. revenue	20605	14599	
Subscription fees	303	436	
Total Income	401527	459581	
Expense			
Wages & Salaries	24891	8859	
Hope Project expenses		155690	6
Educational Project najda society		9322	5
My hope in my education project	216876		4
Educational Classes Project expenses	27518	102222	7
African Project expenses	132543	17515	9
Rent expenses	7395	2720	
Transportation expense	3271	1861	
Social activities expenses		2651	
Printing & Stationary		87	
Hospitality expenses	1397	261	
Needy People aids expenses	20256	22857	
Development of mothers abilities project	4755		
Maintenance expense	98	120	
Evaluation & training workshop expense		496	
Remuneration expenses	10893	3937	
Water & electricity	584	533	
Energy		296	
society locations expenses		3176	
Consultant and experts fees		6692	
Preparing medications classes		1136	
Telephone expense	2384	1991	
Cleaning expense	714	267	
Subscriptions fee	1366	2089	
Bank charges	518	673	
Auditing fees	1280	1000	
Mice. Expenses	6291	8010	
Depreciation expense	11899	11749	2
Foreign currency loss	1372		
Total expenses	476301	366210	
Surplus (Deficits)	-74774	93371	

Mothers School Society
Cash flow Statement
For The Year ended 31\12\2022

	US dollar	US dollar
	2022	2021
Working activity cash flow		
Reconciliation of surplus with cash flow		
Surplus (Deficit)	-74774	93371
Add : depreciation	11899	11749
Working activity cash inflow		
Changes in working capitals		
Increases in creditor	106839	-7230
Decreases (Increases) in del	-118806	-1199
Networking activity cash inflow	-74842	96691
Investment activities cash flow		
Capital investment		
Subscription to electricity company		-235
building		-4192
kitchen tools		-262
office equip.	-178	
Furniture	-1324	
Investment activities cash outflow	-1502	-4689
decrease in available fund	-76344	92002
Cash in hand and cash at bank		
1 . 1	139025	47023
31 . 12	62681	139025
Net increase (decrease) in available	-76344	92002
	0	

Mothers School Society
Notes to the financial statement
For The Year ended 31\12\2022

1) Depreciation Policy:

A Building 2% yearly.

B Other assets 10% yearly .

C Vehicles 20 % yearly .

D Depreciation on additions will start from the beginning of the year in which assets acquired, in the year of disposal no depreciation will be charge for the disposed asset

2) Assets depreciation schedules:

Name	Costs	Addition	Depr.	OP.ACC.Dep.	CL.ACC.Dep.	Percentage
Building	581533		11715	95165	106880	2
Land	8050					
Furniture	53167	1324	132	53167	53299	10
Office Equip.	46787	178	18	46787	46805	10
Kitchen Equipment	1891		34	1581	1615	10
	4893					
	4192					
	700513					
Totals	702015	1502	11899	196700	208599	
	-208599					
Net assets	493416					

3) Cash in hand & at bank

	US dollar	US dollar
	2022	2021
Cash in hand	427	948
Cash at bank		
NIS	10200	17394
JOD	17757	37870
US Dollar	28046	71769
Euro	5364	7619
	887	887
Deferred Checks		2538
Total	62681	139025

4) My hope in my education project**US dollar US dollar**

	2022	2021
Wages &Salaries	216500	
Bank charges	42	
Telephone expense	334	
Total	216876	0

5) Educational Project Alnajda society

Wages &Salaries	4771
Working task expenses	300
Bank charges	51
Society locations expenses	4200
Total	9322

2022 2021**6) Hope Project expenses**

Wages &Salaries	20324
Transportation expense	3212
Bank charges	49
Printing & Stationary	1909
Maintenances expenses	1364
Economic project expenses	71756
Water & electricity	2082
Renewal society web site sociologist	7143
Telephone expense	994
Needy People aids expenses	21127
consultant and experts	15899
Profesitional fees	1061
Pressing campin	5088
Preparing advertising documents	91
Film producing expense	3591
Total	155690

7) Educational Classes Project	2022	2021
Wages &Salaries		16426
Teacher salaries	21052	17748
Transportation expense	712	1821
Printing & Stationary		21639
Hospitality expenses		
Telephone expenses	312	695
Summer camp expenses		10340
Water & electricity	615	703
Training & evaluation Workshop		
Supervisor of summer camp rewards		
Advertising expenses	567	
Working task expenses		
Wages for classes coordinator	1255	5227
Teacher training		1185
Educational paths		4148
Bank charges	72	147
Preparing medical Classes		22143
Closing project calibration	2933	
Total expenses	27518	102222

8) Exchange rate used :

	2022	2021
JD	1.3939	1.4087
NIS	0.284	0.3215
Euro	1.1636	1.16

	2022	2021
9) African Project expenses :-		
Wages &Salaries	33600	11200
Transportation expense	5664	90
Mice. Expenses		510
Printing & Stationary	580	997
Auditing fees	1334	
Maintenances expenses	5630	935
Bank charges	179	61
Water & electricity	1684	
Training & evaluation Workshop	15490	800
Producing film	2000	
Energy	266	67
Telephone expense	1755	55
intiontives	4000	
Ability building	7912	
consultant and experts	13800	
Circle table	2953	
sociologist	8400	2800
Preparing legal evidence	17200	
Pressing campin	6000	
Purchase office equipments	3909	
Zoom subscriptions	187	
Total expenses	132543	17515