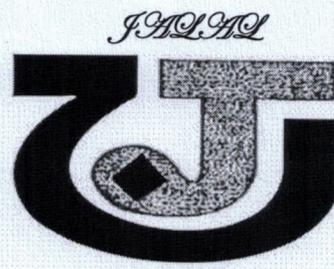


**Mothers school society
Financial Statements
For the year
ended 31st of December 2023**

Mothers school society

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Auditor Report

To the member of:
Mothers School Society

We have audited the financial statements of Mothers School Society for the year ended 31/12/2023 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 2023 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, 25th of April. 2024

Mothers School Society
Balance Sheet as at 31 December 2023

2022 2023
US doll US dollar

Notes

Assets

Current Assets

Cash in hand & at bank	62681	108638	3
Debtors & other debt ba	123198	6945	

Total Current Assets	185879	115583	
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Fixed Assets

At costs	702015	702120	
Acc. Depreciation	208599	221417	

Total Net Fixed Assets	493416	480703	2
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Total Assets	679295	596286	
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Society Fund & Liabilities

Liabilities

Deferred Checks	10073	18526	
Remunerations Reserve	47965	34618	
Accrued Expenses	1000	1000	

Loan

Other creditor	104506		
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Total Liabilities	163544	54144	
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Society Fund

Beginning balance	590525	515751	
Surplus or deficit	-74774	26391	
Ending Balance	515751	542142	

Total Society Fund & Liabilities	679295	596286	
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Mothers School Society
Income & Expenses Statement
For The Year ended 31\12\2023

2022 2023
US dolla US dollar

Income

General donation	17133	59966
Specified donation	362371	383367
Kindergarten revenue	1115	2226
Misc. revenue	20605	16081
Subscription fees	303	397
Total Income	401527	462037

Expense

Wages & Salaries	24891	12379	
Rozmt Hamaya Project expenses		4384	6
Togather project expenses		9531	5
My hope in my education project	216876	200321	4
Educational Classes Project expen	27518		7
African Project expenses	132543	107946	9
Rent expenses	7395	7080	
Transportation expense	3271	3800	
Social activities expenses		15117	
Printing & Stationary		434	
Hospitality expenses	1397	1581	
Needy People aids expenses	20256	20462	
Development of mothers abilities p	4755		
Maintenance expense	98	913	
Evaluation & training workshop expense		33	
Remuneration expenses	10893	3632	
Water & electricity	584	801	
Energy			
Summer club expenses		9452	
Trainer wages		5900	
sociologist		1740	
Telephone expense	2384	3054	
Cleaning expense	714	140	
Subscriptions fee	1366	1000	
Bank charges	518	514	
Auditing fees	1280	1323	
Mice. Expenses	6291	11291	
Depreciation expense	11899	12818	2
Foreign currency loss	1372		

Total expenses	476301	435646	
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Surplus (Deficits)	7774	26391	
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Mothers School Society
Cash flow Statement
For The Year ended 31\12\2023

US dollar US dollar

2022 2023

Working activity cash flow		
Reconciliation of surplus with cash flow		
Surplus (Deficit)	-74774	26391
Add : depreciation	11899	12818
Working activity cash inflow		
Changes in working capitals		
Increases in creditor	106839	-109400
Decreases (Increases) i	-118806	116253
Networking activity cash infl	-74842	46062
Investment activities cash flow		
Capital investment		
Subscription to electricity company		
building		
kitchen tools		105
office equip.	-178	
Furniture	-1324	
Investment activities cash out	-1502	-105
decrease in available fund	-76344	45957
 Cash in hand and cash at bank		
1 . 1	139025	62681
31 . 12	62681	108638
Net increase (decrease) in ava	-76344	45957

Mothers School Society
Notes to the financial statement
For The Year ended 31\12\2023

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 assets.

2) Assets depreciation schedules:

Name	Costs	Additior	Depr.	OP.ACC.Dep.	CL.ACC.Dep.	Percentage
Building	581533		11631	106796	118427	2
Land	8050					
Furniture	54491		132	53299	53431	10
Office Equip.	46965		18	46805	46823	10
Kitchen Equipn	1891	105	199	1699	1898	10
	4893					
	4192		838			
	702015					
Totals	702120	105	12818	208599	221417	
	-221417					
Net assets	480703					

3) Cash in hand &at bank US dolla US dollar

	2022	2023
Cash in hand	427	360
Cash at bank		
NIS	10200	1905
JOD	17757	5477
US Dollar	28046	79707
Euro	5364	19209
	887	887
Deferred Checks		1093
Total	62681	108638

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

	2022	2023
Wages &Salaries	216500	185050
Bank charges	42	43
Telephone expense	334	860
Transportation expense		3787
Printing & Stationary		1000
Employee insueance		1731
Hospitality expenses		3650
Training expenses		4200
Total	216876	200321

5) Rozmt Hamaya Project expenses

Wages &Salaries	1875
Trainer wages	2500
Bank charges	9
Total	4384

2022 2023

6) Together project expenses

Wages &Salaries	6271
Trainer wages	3235
Bank charges	25
Total	9531

7) Educational Classes Project	2022	2023
Wages & Salaries		
Teacher salaries	21052	
Transportation expense	712	
Printing & Stationary		
Hospitality expenses		
Telephone expenses	312	
Summer camp expenses		
Water & electricity	615	
Training & evaluation Workshop		
Supervisor of summer camp rewards		
Advertising expenses	567	
Working task expenses		
Wages for classes coordinator	1255	
Bank charges	72	
Preparing medical Classes		
Closing project calibration	2933	
Total expenses	27518	

8) Exchange rate used :

	2022	2023
JD	1.3939	1.4144
NIS	0.284	0.276
Euro	1.1636	1.1

	2022	2023
9) African Project expenses :-		
Wages &Salaries	33600	22400
Transportation expense	5664	3162
Travelling Expenses		2734
Printing & Stationary	580	3000
Auditing fees	1334	1334
Maintenances expenses	5630	345
Bank charges	179	101
Water & electricity	1684	1530
Training & evaluation Workshc	15490	3640
Producing film	2000	8000
Energy	266	90
Telephone expense	1755	1068
intiontives	4000	6001
Ability building	7912	
consultant and experts	13800	22000
Circle table	2953	3240
sociologist	8400	5600
Preparing legal evidence	17200	7800
Pressing campin	6000	12000
Purchase office equipments	3909	
Zoom subscriptions	187	
Closing project calibration		3901
Total expenses	132543	107946