

REGISTERED AUDITOR

Lalitpur -19, Kumaripati, Phone 9851132850, Email: kc.utsab@gmail.com, Email: utsab.associates@gmail.com

Independent Auditors Report to the Members of M/s My Small Help

We have audited the financial statements of M/s My Small Help which comprise the Statement of Financial position as at Ashadh 31, 2080 (July 16, 2023), and Income statement, Cash Flow Statement, Statement of changes in Equity for the year then ended, and Notes to the financial statements, including a summary of significant accounting policies.

Qualified Opinion

In Our Opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the firm as at Ashadh 31, 2080 (July 16, 2023), and its financial performance and its Cash flows for the year then ended in accordance General accepted accounting policy.

Basis for Qualified Opinion

a) The Organization should provide minimum Salary, Allowances & employment retirement facilities to its employees as per Labor Act 2074 & Rules 2075 . And required to be registered with the Social Securities Fund.

Basis for Opinion

We conducted our audit in accordance with Nepal Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ICAN's Handbook of Code of Ethics for Professional Accountants together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAN's Handbook of The Code of Ethics For Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management is responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

Responsibilities of Management and Those Charged with Governance for the Financial Statements.



Management is responsible for the preparation and fair presentation of the financial statements in accordance with NAS/NFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists.

UTSAB & ASSOCIATES

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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with NSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a) Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- c) Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- d) Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements.
- e) We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other regulatory requirement

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion the firm has kept proper books of account as required by law so far, as appears from our examinations of those Books.
- c) The financial statements are in agreement with the books of account.
- d) In our opinion and to the best of our information and according to the explanation given to us, Statement of Financial Position, Income Statement, Cash Flow Statement, Change in Equity and notes forming part of the accounts give view of the financial position as of Ashadh 31, 2080 and of its financial performance and its cash flow for the year then ended in accordance with generally accepted accounting policies.
- e) Neither we have come across any of the information about the misappropriation of fund by the directors or any of the representative or firm's staffs during our audit nor have we received any such information from the management.

Place Lalitpur

Date 2080/06/23

UDIN No 231010RA0371902ds9



For Utsab & Associates
Registered Auditors

Utsab Kc
Proprietor

My Small Help
Gwarko-17, Lalitpur, Nepal
Statement of Financial Position
31 Ashad 2080 (16 July 2023)

Particular	Note	Current Year	Previous Year
<u>ASSETS</u>			
<u>Non current Assets</u>			
Property, Plant & Equipment	4.1	151,105.06	115,793.17
Intangible Assets			
Investment Property		-	-
Other Non Current Assets		-	-
Total Non-Current Assets		151,105.06	115,793.17
<u>Current Assets</u>			
Investment Property	4.2	-	694,000.00
Inventories			
Account Receivable	4.3	15,478.87	4,990.51
Cash & Cash Equivalents	4.4	894,523.29	46,372.00
Total Current Assets		910,002.16	51,362.51
Total assets		1,061,107.22	861,155.68
<u>LIABILITIES & RESERVES</u>			
<u>Accumulated Reserves</u>			
Accumulated Reserve Fund	4.5	80,790.56	60,938.33
Designated Fund			
Endowment Fund			
Earmarked Fund	4.6	807,474.61	616,844.61
Total Fund & Reserves		888,265.17	677,782.94
<u>Non-Current Liabilities</u>			
<u>Current Liabilities</u>			
Account Payables	4.7	166,224.64	177,756.52
Provisions		6,617.41	5,616.21
Total Current Liabilities		172,842.05	183,372.74
Total Fund & Liabilities		1,061,107.22	861,155.68

Provision & Contingencies

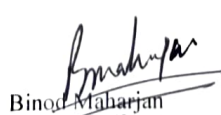
4.8

The Notes on account form an integral part of the financial statements.

As per our report of even date


Suraj Sharma
President


Sumit Rana
Treasurer


Binod Maharjan
Secretary


RA Utsab Kc
Regd. Auditor
For: Utsab & Associates
Lalitpur


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My Small Help
Gwarko-17, Lalitpur, Nepal
Statement of Income and Expenditure

1st Shrawan 2079 to 31 Ashad 2080 (15 July 2022-16 July 2023)

Particular	Note	Current Year	Previous Year
<u>Income</u>			
Grant Received	4.9	3,337,593.29	4,712,890.33
Financial Income	4.10	103,192.46	24,603.43
Other Income	4.11	309,370.00	459,412.00
Total Income		3,750,155.75	5,196,905.76
<u>Expenditure</u>			
Staff Expenses	4.12	752,900.00	700,000.00
Program Expenses	4.13	2,670,266.00	4,232,577.00
General Administrative Expenses	4.14	253,198.00	206,850.00
Depreciation	4.1.1	47,322.11	35,013.90
Other Expenses			
Total Expenditure		3,723,686.11	5,174,440.90
Total Income		3,750,155.75	5,196,905.76
Total Expenditure		3,723,686.11	5,174,440.90
Surplus/Deficit		26,469.64	22,464.86
Income Tax Expenses		6,617.41	5,616.21
Total surplus recognized		19,852.23	16,848.64
Allocation of Reserves		-	-
Transferred to General Reserves Fund		19,852.23	16,848.64

The Notes on account form an integral part of the financial statements.

As per our report of even date


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My Small Help
Gwarko-17, Lalitpur, Nepal
Statement of CashFlow

1st Shrawan 2079 to 31 Ashad 2080 (15 July 2022-16 July 2023)

Particulars	Current Year	Previous Year
<u>Operating Activities</u>		
Net Surplus	26,469.64	22,464.86
Interest Expenses	-	-
Depreciation Expenses	47,322.11	35,013.90
Net Cash Flow before Change in Working Capital	73,791.75	57,478.76
<u>Change in Working Capital</u>		
(Increase)/Decrease Current Assets	683,511.64	(698,513.69)
(Decrease)/Increase Current Liabilities	(11,531.88)	154,806.52
Tax Expenses of Current Year		
Less :		
Interest Expenses	-	-
Last Year Tax paid	(5,616.21)	(4,103.78)
Net Change in Working Capital	666,363.55	(547,810.95)
Net Cash Flow from Operating Activities	740,155.30	(490,332.19)
<u>Investing Activities</u>		
Non Current Assets Purchase	(82,634.00)	(68,000.00)
Other Non Current Assets	-	-
Other	-	-
Net Cash Flow from Investing Activities	(82,634.00)	(68,000.00)
<u>Financing Activities</u>		
Life Members fund		-
Earmarked fund Increased/(decreased)	190,630.00	166,126.57
Net Cash Flow from Financing Activities	190,630.00	166,126.57
Total Cash Flow (A+ B+ C)	848,151.30	(392,205.62)
Opening Balance of Cash & Bank	46,372.00	438,577.62
Closing Balance of Cash & Bank	894,523.29	46,372.00

As per our report of even date

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Lalitpur


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My Small Help
Gwarko-17, Lalitpur, Nepal
Statement of Fund Accountability
1st Shrawan 2079 to 31 Ashad 2080 (15 July 2022-16 July 2023)


Particular	Current Year	Previous Year
<u>Sources of Fund</u>		
Opening Fund Balance		
Cash & Cash Equivalents	46,372.00	438,577.63
Other Receivables	698,990.51	476.82
Less Account Payables	(177,756.52)	(22,950.00)
Total	567,605.99	416,104.45
<u>Fund Received during the Year</u>		
Restricted Funds	190,630.00	166,126.57
Incoming Resources	3,646,963.29	5,172,302.33
	-	
Financial Income	103,192.46	24,603.43
		-
Total	3,940,785.75	5,363,032.33
Total Sources of Fund	4,508,391.74	5,779,136.78
<u>Uses of Fund</u>		
Staff Cost/Expenses	752,900.00	700,000.00
Program Expenses	2,670,266.00	4,232,577.00
General Admin Expenditure	253,198.00	206,850.00
Non Current Assets Purchase	82,634.00	68,000.00
Previous Year tax	5,616.21	4,103.78
Total	3,764,614.21	5,211,530.79
<u>Closing Fund Balance</u>		
Cash & Cash Equivalents	894,523.29	46,372.00
Account Receivables	15,478.87	698,990.51
Account Payable	(166,224.64)	(177,756.52)
Total	743,777.52	567,605.99
Total Uses of Fund	4,508,391.74	5,779,136.78

As per our report on even date


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 For: Utsab & Associates
 Lalitpur



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My Small Help
Gwarko-17, Lalitpur, Nepal
1st Shrawan 2079 to 31 Ashad 2080 (15 July 2022-16 July 2023)
Statement of Change In Funds and Reserves

Particular	Capital Fund	General Reserve	Total
Closing balance as on 31, Ashadh 2078	-	44,089.69	44,089.69
Change in accounting policy	-	-	-
Restated Balance	-	44,089.69	44,089.69
Surplus or Deficit on property revaluation			
Surplus of Deficit on Investment revaluation			
Net gain or loss not recognized in income statement			
Surplus appropriation		-	-
Surplus/Deficit of this year		16,848.64	16,848.64
Closing balance as on 32, Ashadh 2079	-	60,938.33	60,938.33
Surplus or Deficit on property revaluation			
Surplus or Deficit on Investment revaluation			
Net gain or loss not recognized in income statement			
Surplus appropriation			
Surplus/Deficit of this year		19,852.23	19,852.23
Closing balance as on 31, Ashadh 2080	-	80,790.57	80,790.57

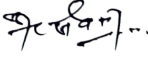
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Regd. Auditor
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Lalitpur

My Small Help
Gwarko-17, Lalitpur, Nepal
1st Shrawan 2079 to 31 Ashad 2080 (15 July 2022-16 July 2023)

Notes to the Financial Statements

1 General Information

1.1 Legal & domicile form

My Small Help is a Non - Profit - making, Non- Governmental Organization established under Institute Registration act 2034 vide Registration number 2656/381/562 on 2064/12/06 at office of the district administration, Lalitpur. And has obtained PAN 302771428 from Inland Revenue Office, Lalitpur. It is affiliated with Social Welfare Council (Registration No 29369). It is dedicated to help orphan child & educational development of its priority urban areas and other needy sites. Foreign grant is main source of fund of Organization My Small Help UK is giving fund for operating its programme.

1.2 Financial Period

The financial period of the Organization represents 12 months from 1st Shrawan 2079 to 31 Ashadh 2080.

1.3 Authorization date for issue

The Financial Statements were authorized for issued by the Executive Committee on 19 Shrawan 2080.

1.4 Going Concern

The Organisation is working in the field of Educational developments & Economical help of orphan & other needy people of Priority based Urban Area. The Organisation is a Going Concern unless Management Committee either intends to dissolve the organisation or to cease operation, has no realistic alternative but to do so. Organisation is getting support from all members as well as other stakeholder. Management Committee has not intended to dissolve registration and No any symptoms have been seen that can closed the Organisation so the financial statements have been prepared on going concern basis.


2 Basis of Preparation

2.1 Statement of Compliance

The financial Statements have been prepared in accordance with General Accepted Accounting Principles (GAAP) and Nepal Accounting Standards for NPOs have been applied whereas applicable. These financial Statements comprises the statement of Financial Position, statement of Income & Expenditure Statement of Cash flow, Statement of Change in Funds & Reserves and Notes to financial statements. Financial statements are prepared in Nepali Rupees which is the organisation's functional Currency.

2.2 Basis of Measurement

The financial statements have been prepared on accrual basis and under historical cost concept.


Suraj Sharma
President


Sumit Rana
Treasurer


Binod Maharjan
Secretary


RA Utsab Kc
Regd. Auditor
For: Utsab & Associates
Lalitpur


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My Small Help
Gwarko-17, Lalitpur, Nepal
1st Shrawan 2079 to 31 Ashad 2080 (15 July 2022-16 July 2023)

Notes to the Financial Statements

3 Significant Accounting Policies

3.1 Property, Plant and Equipment:

Property, Plant and Equipment are tangible items that are held for use in the production or supply of goods or services to others, or for administrative purposes and are expected to use during more than one financial year. Any subsequent cost incurred for the property, plant and equipment is recognized as an asset if it meets the recognition criteria. The cost that does not qualify as an asset is charged off in the Income & Expenses Statement as repair and maintenance. The carrying amount of the property, plant and equipment is the amount at which an asset is recognized, after deducting any accumulated depreciation and accumulated impairment loss.

3.2 Account Receivables

Account receivables are stated at their cost value. If provision for impairment is made then value will be stated at cost less provision for impairment & the provision is recognized in the Income & Expenditure statement. If the receivables are expected to be realized within the normal operating cycle or twelve months after reporting period are classified as current assets & all others are classified as non-current assets.

3.3 Cash & Cash Equivalent

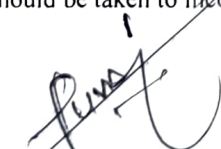
Cash and Cash Equivalents are highly liquid investment that are readily convertible into known amount of cash and which are subject to insignificant risk of changes in value. For the purpose of cash flow statement, cash and cash equivalents consist of cash in hand & Current account deposit with bank.

3.4 Reserves Fund/Accumulated Reserves

These funds are those that are available for use of the general purpose or objectives of the Organisation and that are not designated for any specific purpose. Surplus or deficit on Income & Expenditure as on end of the year are transferred to Reserves fund.


3.5 Restricted Fund or Contribution

These funds are those that are not available for use of the general purpose or Objectives and designated for specific purpose of the Organisation. The activities for which these restricted funds may and are being used are identified in the notes to the financial statements Restricted Reserves or Funds. Restricted contribution are based on agreements, Contracts or other mutual understanding where the conditions for receipt of the funds are linked to a performance of Organisation. The Contribution should be recognized to the restricted fund and On a systematic basis an amount equivalent to that which has been spent on agreed activities during the Period should be taken to income by debiting the restricted Fund account.


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For: Utsab & Associates
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My Small Help
Gwarko-17, Lalitpur, Nepal
1st Shrawan 2079 to 31 Ashad 2080 (15 July 2022-16 July 2023)

Notes to the Financial Statements

3.6 Account Payables

Account payables are stated at their cost value. If the liabilities are expected to be settled within the normal operating cycle or Twelve months after reporting period are classified as current liabilities & all others are classified as non current liabilities.

3.7 Revenue Recognition

3.7.1 Contribution Income

Income relized from restricted funds is recognized in the the statements of Income & expenditure only when there is certainty that all of the conditions for receipt of the funds have been complied with and the relevant expenditure that it is expected to compensate has been incurred and charged to the statements of Income & Expenditure.

3.7.2 Gift & donation received

Gift & donation received in kind are recognized at fair value at the time that they are distributed to beneficiaries .

3.7.3 Grant & Subsidies

Grant & Subsidies are recognized in the financial statements at their fair value. when the grant or subsidy relates to an expenses it is recognized as deferred income necessary to match it with the cost over the accounting years ,which is intended to compensate for on a systematic basis.

3.7.4 General Member /Life Members Fee

Membership fees & renewal fees are recognized on cash Basis. Life member Fees are shown as deferred income in the financial Position and credited to the Income & Expenditure on the basis of General Members renewal fees over more than one accounting period.


3.7.5 Other Income

Other Income is recognized on an accrual basis except otherwise explained to be on cash basis.


Suraj Sharma
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My Small Help
Gwarko-17, Lalitpur, Nepal
1st Shrawan 2079 to 31 Ashad 2080 (15 July 2022-16 July 2023)

Notes to the Financial Statements

3.8 Expenses Recognition

Expenses in carrying out the project and other activities are recognized in the Income & Expenditure during the period in which they are incurred. Expenses incurred in administering and restoring and maintaining the Property, Plant and Equipment to perform at expected level are accounted on accrual basis and recognized in the Income & Expenditure

3.9 Depreciation Expenses

Depreciation is the systematic allocation of the depreciable amount of all Property, Plant & Equipment other than Land over its useful life. Each part of an item of Property, Plant and Equipment, which is identifiable separately, is depreciated separately. The depreciation charge for each period is recognized in Income & Expenditure. Depreciation has been calculated on Diminishing Balance method.

Depreciation Rate - as per Income Tax act 2058.

Pool A	5 %
Pool B	25 %
Pool C	20 %
Pool D	15 %

3.10 Key Management Personal

Suraj Sharma Neupane


President

Sumit Rana

Treasurer

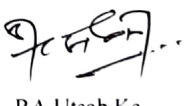
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My Small Help
Gwarko-17, Lalitpur, Nepal
1st Shrawan 2079 to 31 Ashad 2080 (15 July 2022-16 July 2023)

4 **Notes to the Financial Statements**

4.1 **Property, Plant & Equipment**

Particular	Current Year	Previous Year
<u>Sub Notes 4.1.1</u>		
Building & Structure		-
Office Furniture	61,975.50	-
Office Equipments	69,709.73	92,946.31
Vehicle		
Plant & Machinery	19,419.83	22,846.86
Others		
Total	151,105.06	115,793.16

4.2 **Investment**

Particular	Current Year	Previous Year
Fixed Deposit Siddharth Bank For 3 Months	-	694,000.00
Total	-	694,000.00

4.3 **Account Receivables**

Particular	Current Year	Previous Year
Previous Year Balance	-	1,300.00
Advance Tax on Bank Interest	15,478.87	3,690.51
	-	-
Total	15,478.87	4,990.51

4.4 **Cash & Bank Balance**

Particular	Current Year	Previous Year
Cash in Hand	-	-
Machhapuchchhre Bank (Current Account)	5,693.63	37,649.42
Siddhartha Bank Limited (Current Account)	888,829.66	8,722.58
	-	
Total	894,523.29	46,372.00

4.5 **General Reserves Fund**

Particular	Current Year	Previous Year
Opening Balance as on 1, Shrawan 2079	60,938.33	44,089.69
This year Surplus/Deficit	19,852.23	16,848.64
Closing Balance as end of Ashadh 31, 2080	80,790.56	60,938.33

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My Small Help

Gwarko-17, Lalitpur, Nepal

1st Shrawan 2079 to 31 Ashad 2080 (15 July 2022-16 July 2023)

Notes to the Financial Statements

4.6 Earmarked (Restricted) Fund

Particular	Current Year	Previous Year
<u>Higher Education Fund</u>		
Opening Balance at 1 shravan,2079	616,844.61	450,718.04
Add : This Year Received	500,000.00	625,538.57
	1,116,844.61	1,076,256.61
Less : Income Recognized during the year	309,370.00	459,412.00
Closing Balance , Ashadh 31,2080	807,474.61	616,844.61

4.7 Account Payables

Particular	Current Year	Previous Year
Audit fee including Vat	16,725.00	16,725.00
Audit fee TDS	225.00	225.00
Social Security Tax	7,529.00	7,000.00
Credit Purchase	141,745.64	153,806.52
Total	166,224.64	177,756.52

4.8 Provision & Contingencies

Particular	Current Year	Previous Year
Total	-	-

Provision - here is no any provision recognized. A provision is recognized in the statement of financial position, when the organization has a legal or constructive obligation as a result of past event, it is probable that an outflow of assets will be required to settle the obligation and the obligation can be measured reliably

Contingencies - Contingencies are possible assets or obligation that arise from past event and would be confirmed only on the occurrence or non occurrence of uncertain future events not wholly within the control of the Organization. And it is not probable that an outflow of resources will be required to settle the obligation & amount of the obligation cannot be measured with sufficient reliability.

4.9 Incoming Resources

Particular	Current Year	Previous Year
<u>Foreign Grant</u>		
MSH UK Donation	3,337,593.29	4,712,890.33
Total	3,337,593.29	4,712,890.33

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My Small Help
Gwarko-17, Lalitpur, Nepal
1st Shrawan 2079 to 31 Ashad 2080 (15 July 2022-16 July 2023)

Notes to the Financial Statements

4.10 Finance Income

Particular	Current Year	Previous Year
Bank Interest Income (Machhapuchchhre Bank)	169.20	1,943.14
Bank Interest Income (Siddhartha Bank)	103,023.26	22,660.29
Total	103,192.46	24,603.43

4.11 Other Income

Particular	Current Year	Previous Year
Income From Higher Education Fund	309,370.00	459,412.00
	-	-
Total	309,370.00	459,412.00

4.12 Staff Expenses

Particular	Current Year	Previous Year
Staff Salary	341,800.00	285,000.00
Program Coordinator Salary	411,100.00	415,000.00
Total	752,900.00	700,000.00

4.13 Program Expenses

Particular	Current Year	Previous Year
Helping Hands Program	1,579,611.00	1,014,298.00
School Reconstruction programme	-	1,738,000.00
Higher Education Program	309,370.00	459,412.00
Educational Support	781,285.00	1,020,867.00
	-	-
Total	2,670,266.00	4,232,577.00

4.14 General Administrative Expenses

Particular	Current Year	Previous Year
Audit fee Inculding Vat	16,950.00	16,950.00
Water & Electricity	3,600.00	15,200.00
Renew ,Local Tax & Approval	6,216.00	17,312.00
Office Rent	67,800.00	72,000.00
Communication Expenses	11,602.00	-
Miscellaneous Expenses	23,225.00	13,275.00
Stationery Expenses	7,125.00	3,850.00
Transportation	41,700.00	12,700.00
Office Expenses	59,880.00	43,263.00
Guest Entertainment Expenses	13,400.00	11,800.00
Post Box Expenses	1,400.00	
Bank Charge	300.00	500.00
Total	253,198.00	206,850.00

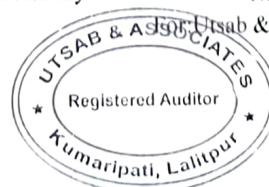
Suraj Sharma
President

Sumit Rana
Treasurer

Binod Mahajan
Secretary

RA Utsab Ke
Regd. Auditor

Utsab & Associates
Lalitpur



My Small Help

Gwarko-17, Lalitpur, Nepal

1st Shrawan 2079 to 31 Ashad 2080 (15 July 2022-16 July 2023)

Property, Plant & Equipment

Sub Notes 4.1.1

Cost	Land & Building	Plant & Machinery	Furniture & Fixture	Office Equipments	Vehicle	Total
Balance at 1, Shrawan ,2079	-	73,213.00	-	412,010.00		485,223.00
Addition up to end of Poush	-	-	82,634.00	-		82,634.00
Disposal	-					-
Balance at 31, Ashadh 2080	-	73,213.00	82,634.00	412,010.00	-	567,857.00
Depreciations & Impairment Losses						-
Balance at 1, Shrawan ,2079	-	50,366.14	-	319,063.69		369,429.83
Depreciation Charged for the year	-	3,427.03	20,658.50	23,236.58	-	47,322.11
Adjustment due to impairment Loss						-
Disposal	-					-
Balance at 31, Ashadh 2080	-	53,793.17	20,658.50	342,300.27	-	416,751.94
Carrying Amount						-
Balance at 1, Shrawan ,2079	-	22,846.86	-	92,946.31	-	115,793.17
Balance at 31, Ashadh 2080	-	19,419.83	61,975.50	69,709.73	-	151,105.06

Depreciation Rate : Depreciation of Property plant & Equipments has been calculated as per income tax act 2058.

Surej Sharma
President

Sumit Rana
Treasurer

Binod Maharjan
Secretary



RA Utsab Kc
Regd. Auditor
For Utsab & Associates
Lalitpur

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