

**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 32, 2082 (July 16,2025), and Statement of Income & Expenditure, Statement of Cash Flow, Statement of Fund Accountability, Statement of changes in Fund & Reserves for the year then ended, and Notes to the financial statements, including a summary of significant accounting policies.

**In Our Opinion**, the accompanying financial statements present fairly, in all material respects, the financial position of the firm as at Ashadh 32, 2082 (July 16,2025), and its financial performance and its Cash flows for the year then ended in accordance with Nepal Accounting Standard for NPOs .

**Without modifying our opinion, we draw attention to the following matters:**

- The Organization has not made provisions as required under Section 52(1) (Provident Fund), Section 53(1) (Gratuity), Section 54(1) (Medical Insurance), and Section 55(1) (Accidental Insurance) of the Labor Act, 2074.
- As per Section 19(2) and Section 20(1) of the Contribution-Based Social Security Act, 2074, the Organization and workers have not been registered with the Social Security 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.

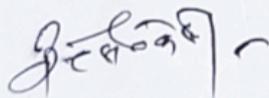
In connection with our audit of the financial statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially 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.**





## REGISTERED AUDITOR

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

### 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.

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:

- 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.
- 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.
- 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.
- 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.
- 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 Another Regulatory Requirement

- 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.
- 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.
- The financial statements are in agreement with the books of account.
- In our opinion and to the best of our information and according to the explanation given to us, the Statement of Financial position as at Ashadh 32, 2082 (July 16, 2025), and Statement of Income & Expenditure, Statement of Cash Flow, Statement of Fund Accountability, Statement of changes in Fund & Reserves and notes forming part of the accounts give view of the financial position as of Ashadh 32, 2082 and of its financial performance and its cash flow for the year then ended in accordance with Nepal Accounting Standard for NPOs.
- 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 2082.08.26  
UDIN No 251228RA037192FRaE



For Utsab & Associates  
Registered Auditors

*[Signature]*

Utsab Kc  
Proprietor

## REGISTERED AUDITOR

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

### 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.

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:

- 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.
- 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.
- 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.
- 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.
- 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.

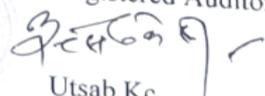
### Report on Another Regulatory Requirement

- 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.
- 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.
- The financial statements are in agreement with the books of account.
- In our opinion and to the best of our information and according to the explanation given to us, the Statement of Financial position as at Ashadh 32, 2082 (July 16, 2025), and Statement of Income & Expenditure, Statement of Cash Flow, Statement of Fund Accountability, Statement of changes in Fund & Reserves and notes forming part of the accounts give view of the financial position as of Ashadh 32, 2082 and of its financial performance and its cash flow for the year then ended in accordance with Nepal Accounting Standard for NPOs.
- 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 2082.08.26  
UDIN No 251228RA037192FRaE



For Utsab & Associates  
Registered Auditors

  
Utsab Kc  
Proprietor

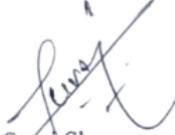
**My Small Help**  
Gwarko-17, Lalitpur, Nepal  
**Statement of Financial Position**  
32 Ashadh 2082

Particular	Note	As at 32 Ashadh 2082	Restated As on 31 Ashadh 2081	As on 1 Shravan 2080
<b>ASSETS</b>				
<b>Non current Assets</b>				
Property, Plant & Equipment	4.1	158,560.59	191,730.66	185,270.78
Intangible Assets				-
Investment Property				-
Other Non Current Assets		-		
<b>Total Non-Current Assets</b>		<b>158,560.59</b>	<b>191,730.66</b>	<b>185,270.78</b>
<b>Current Assets</b>				
Investment Property				
Inventories				
Account Receivable	4.2	12,763.70	13,610.96	13,610.96
Cash & Cash Equivalents	4.3	34,721.48	60,971.38	60,971.38
<b>Total Current Assets</b>		<b>47,485.18</b>	<b>74,582.34</b>	<b>74,582.34</b>
<b>Total assets</b>		<b>206,045.77</b>	<b>266,313.00</b>	<b>259,853.12</b>
<b>LIABILITIES &amp; RESERVES</b>				
<b>Accumulated Reserves</b>				
Accumulated Reserve Fund	4.4	(335,691.33)	(412,968.34)	(419,428.22)
Designated Fund				
Endowment Fund				
Earmarked Fund	4.5	356,542.61	507,933.61	507,933.61
<b>Total Fund &amp; Reserves</b>		<b>20,851.28</b>	<b>94,965.27</b>	<b>88,505.39</b>
<b>Non-Current Liabilities</b>				
<b>Current Liabilities</b>				
Account Payables	4.6	185,194.49	171,347.73	171,347.73
Provisions		-		-
<b>Total Current Liabilities</b>		<b>185,194.49</b>	<b>171,347.73</b>	<b>171,347.73</b>
<b>Total Fund &amp; Liabilities</b>		<b>206,045.77</b>	<b>266,313.00</b>	<b>259,853.12</b>

Provision & Contingencies 4.7

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

  
my small help



**My Small Help**  
**Gwarko-17, Lalitpur, Nepal**  
**Statement of Income and Expenditure**  
**For the Year Ended 32 Ashadh 2082**

Particular	Note	Current Year	Restated Previous Year	Previous Year
<b>Income</b>				
Grant Received	4.8	2,911,770.59	2,894,457.22	2,894,457.22
Financial Income	4.9	5,146.49	31,663.28	31,663.28
Other Income	4.10	151,391.00	299,541.00	299,541.00
<b>Total Income</b>		<b>3,068,308.08</b>	<b>3,225,661.50</b>	<b>3,225,661.50</b>
<b>Expenditure</b>				
Staff Expenses	4.11	1,076,294.00	1,030,000.00	1,030,000.00
Program Expenses	4.12	1,650,237.00	2,156,678.00	2,156,678.00
General Administrative Expenses	4.13	231,330.00	503,368.00	503,368.00
Depreciation	4.1.1	33,170.07	29,374.40	35,834.28
Other Expenses				
<b>Total Expenditure</b>		<b>2,991,031.07</b>	<b>3,719,420.40</b>	<b>3,725,880.28</b>
<b>Total Income</b>		3,068,308.08	3,225,661.50	3,225,661.50
<b>Total Expenditure</b>		2,991,031.07	3,719,420.40	3,725,880.28
<b>Surplus/Deficit</b>		<b>77,277.01</b>	<b>(493,758.90)</b>	<b>(500,218.78)</b>
Income Tax Expenses		-	-	-
<b>Total surplus recognized</b>		<b>77,277.01</b>	<b>(493,758.90)</b>	<b>(500,218.78)</b>
<b>Allocation of Reserves</b>		-	-	-
Transferred to General Reserves Fund		77,277.01	(493,758.90)	(500,218.78)

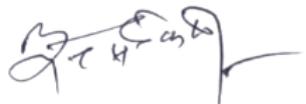
The Notes on account form an intergal part of the financial statements.

As per our report of even date

  
Suraj Sharma  
President

  
Sumit Rana  
Treasurer

  
Binod Maharjan  
Secretary

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

  
mysmallhelp



**My Small Help**  
**Gwarko-17, Lalitpur, Nepal**  
**Statement of CashFlow**  
**For the Year Ended 32 Ashadh 2082**

Particulars	Current Year	Restated Previous Year	Previous Year
<b><u>Operating Activities</u></b>			
Net Surplus	77,277.01	(493,758.90)	(500,218.78)
Interest Expenses	-		-
Depreciation Expenses	33,170.07	29,374.40	35,834.28
Net Cash Flow before Change in Working Capital	110,447.08	(464,384.50)	(464,384.50)
<b><u>Change in Working Capital</u></b>			
(Increase)/Decrease Current Assets	847.26	1,867.91	1,867.91
(Decrease)/Increase Current Liabilities	13,846.76	5,123.09	5,123.09
Tax Expenses of Current Year			
Less :			
Interest Expenses	-	-	-
Last Year Tax paid	-	(6,617.41)	(6,617.41)
Net Change in Working Capital	14,694.02	373.59	373.59
<b>Net Cash Flow from Operating Activities</b>	<b>125,141.10</b>	<b>(464,010.91)</b>	<b>(464,010.91)</b>
<b><u>Investing Activities</u></b>			
Non Current Assets Purchase	-	(70,000.00)	(70,000.00)
Other Non Current Assets	-		
Other	-		
<b>Net Cash Flow from Investing Activities</b>	<b>-</b>	<b>(70,000.00)</b>	<b>(70,000.00)</b>
<b><u>Financing Activities</u></b>			
Life Members fund			-
Earmarked fund Increased/(decreased)	(151,391.00)	(299,541.00)	(299,541.00)
<b>Net Cash Flow from Financing Activities</b>	<b>(151,391.00)</b>	<b>(299,541.00)</b>	<b>(299,541.00)</b>
<b>Total Cash Flow ( A+ B+ C)</b>	<b>(26,249.90)</b>	<b>(833,551.91)</b>	<b>(833,551.91)</b>
<b>Opening Balance of Cash &amp; Bank</b>	<b>60,971.38</b>	<b>894,523.29</b>	<b>894,523.29</b>
<b>Closing Balance of Cash &amp; Bank</b>	<b>34,721.48</b>	<b>60,971.38</b>	<b>60,971.38</b>

As per our report of even date



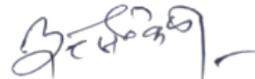
Suraj Sharma  
President



Sumit Rana  
Treasurer



Binod Maharjan  
Secretary



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



mysmallhelp



**My Small Help**  
 Gwarko-17, Lalitpur, Nepal  
 For the Year Ended 32 Ashadh 2082  
 Statement of Change In Funds and Reserves

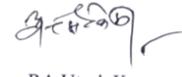
Particular	Capital Fund	General Reserve	Total
Closing balance as on 32, Ashadh 2080	-	80,790.56	80,790.56
Change in accounting policy	-	-	-
<b>Restated Balance</b>	-	<b>80,790.56</b>	<b>80,790.56</b>
Surplus or Deficit on property revaluation			
Surplus of Deficit on Investment revaluation			
Net gain or loss not recognized in income statement			
Surplus appropriation		-	-
Surplus/Deficit of this year		(500,218.78)	(500,218.78)
Surplus on Restate		6,459.88	6,459.88
<b>Closing balance as on 31, Ashadh 2081</b>	-	<b>(412,968.34)</b>	<b>(412,968.34)</b>
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		77,277.01	77,277.01
<b>Closing balance as on 32, Ashadh 2082</b>	-	<b>(335,691.33)</b>	<b>(335,691.33)</b>

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



**My Small Help**  
**Gwarko-17, Lalitpur, Nepal**  
**For the Year Ended 32 Ashadh 2082**  
**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 dedicatd to help orphan child & educational developemrnt 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 Objectives of Organization**

To provide educational and other necessary support and to conduct programs aimed at enabling orphans, children, the poor, the helpless, persons with disabilities, displaced persons, and the underprivileged to live with dignity.

- To assist in providing protection to children from mental and physical abuse.
- To conduct various skill-based, self-development, and leadership development training programs.
- To establish schools, health posts, and libraries and to conduct educational programs in remote areas as required, with prior approval of the concerned local authorities.
- To promote public awareness regarding the importance and necessity of computer education.

**1.3 Financial Period/Functional & Presentation currency**

The financial period of the Organization represents 12 months from 1st shrawan 2081 to 32 Ashadh 2082. The Financial Statements are presented in Nepali Repees (NRs) ,which is the Organization's functional and presentation currency.

**1.4 Authorization date for issue**

The Financial Statements were authorized for issued by the Executive Committee on 1 Poush 2032.

**1.5 Going Concern**

The financial statements are normally prepared on the assumption that an entity is a going concern and will continue in operation for the foreseeable future. The Organization has assumed that it has neither the intention nor the need to liquidate or to cease operations; accordingly, the financial statements have been prepared on a going concern basis.

**2 Basis of Preparation**

**2.1 Statement of Compliance**

The financial Statements have been prepared in accordance with NAS for NPOs. The statement of Financial Position ,Statement of Income & Expenditure, Statement of Cash flow, Statement of Change in Funds & Reserves ,The Statement of Fund Accountability and Statements of Accounting Policies and Notes to financial statements. as at 32 Ashadh 2082 have been prepared in accordance with Nepal Accounting Standard (NAS for NPOs) issued by Accounting Standard Board of Nepal .

**2.2 Transitional Provision**

The standard shall be applied retrospectively. Where it is impracticable to apply the full requirements of this standard retrospectively, the standard shall be applied from the first accounting period in which it can be practicably applied.



Suraj Sharma  
President



Sumit Rana  
Treasurer



Binod Maharjan  
Secretary



RA Utsab Kc  
Regd. Auditor

For: Utsab & Associates  
Lalitpur

**My Small Help**  
Gwarko-17, Lalitpur, Nepal  
For the Year Ended 32 Ashadh 2082

**Notes to the Financial Statements**

**3.6 Current tax & Deferred tax**

Current Year , 25 % of the surplus has been provisioned for income tax due to fails to receive income tax exemption . The organisation is currently processing for a tax exemption. As the Organization may not have to pay tax in the future if the exemption is granted so deffered tax has not been calculated at present.

**3.7 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.

**3.8 Revenue Recognition**

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

**3.8.2 Gift & donation received**

Gift & donation received in kind are recognized at fair value at the time that they are distributed to beneficiaries or if received for resale with proceeds being used for the purpose of organization.

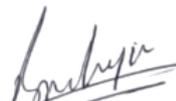
**3.8.3 Grant & Subsidies**

Grant & Subsidies are recognized in the financial statements at their fair value. Grants and subsidies in the form of PPE are generally shown as deferred income in the statement of Financial Position and credited to the Statement of income & expenditure over the useful life of the assets by the amount of depreciation with corresponding debit to deferred income over more than on accounting period.

In the case grants received to fund an entire project or activity, which includes the purchase of an asset, and the cost of such asset is charged with the projects costs to the statement of Financial Performance, the grant value is recognized as income in the period as the cost of the asset is charged to the Statement of Income & Expenditure. At the end of the project, when there is certain fair value remains of such assets charged to Statement of income & Expenditure, same will be recognized as capital reserves at fair value with corresponding value of PPE. Each year and over its useful life, the depreciation will be charged to capital reserve with corresponding credit to related PPE.

  
Suraj Sharma  
President

  
Sumit Rana  
Treasurer

  
Binod Maharjan  
Secretary

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

  
mysmallhelp



**My Small Help**  
Gwarko-17, Lalitpur, Nepal  
For the Year Ended 32 Ashadh 2082

**Notes to the Financial Statements**

**3.9 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

**3.10 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. The annual Depreciation has been calculated on Straight Line Method in accordance with NAS for NPO's.

The annual depreciation is calculated based on its useful life.

Particulars	Usefull Life( Yrs)
Office Equipment	6
Furniture & Fixtures	8
Plant & Machinery	5

**3.11 Employee Benefits Liabilities**

- a) There is no provision made for employee retirement benefit as per the requirement of the prevalling Labour Act 2074 & Rules 2075 and has not provided insurance facilities as per Sec 55 (1) Medical Insurance & 55 (1) Accidental Insurance of Labor Act 2074.
- b) As per Section 19 (2) & 20 (1) of the contribution based social security Act 2074, The Organisation & Workers has not been registered in Social Security Fund.

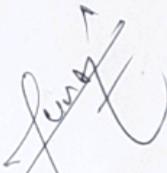
**3.12 Related Party Disclosure**

Related party transaction is a transfer of resources, services or obligation between related parties regardless of whether a price is charged.

The following allowances have been paid to the executive officer.

**Key Management Personnel**

Particular	Designation	Festival Allowances	
Suraj Sharma Neupane	President	40,000.00	
Sumit Rana	Treasurer	36,470.00	
Binod Maharjan	Secretary	24,824.00	

  
Suraj Sharma  
President

  
Sumit Rana  
Treasurer

  
Binod Maharjan  
Secretary

  
RA Utsab Kc  
Regd. Auditor

**My Small Help**  
Gwarko-17, Lalitpur, Nepal  
For the Year Ended 32 Ashadh 2082

**4 Notes to the Financial Statements**

**4.1 Property, Plant & Equipment**

Particular	Current Year	Restated Previous Year	Previous Year
<b>Sub Notes 4.1.1</b>			
Building & Structure	-	-	-
Office Furniture	47,256.32	54,615.91	46,481.63
Office Equipments	99,263.98	121,384.68	122,282.30
Plant & Machinery	12,040.29	15,730.06	16,506.86
Total	158,560.59	191,730.66	185,270.78

**4.2 Account Receivables**

Particular	Current Year	Restated Previous Year	Previous Year
Previous Year Balance	11,998.13	8,861.46	8,861.46
Advance Tax on Bank Interest	765.57	4,749.50	4,749.50
	-	-	-
Total	12,763.70	13,610.96	13,610.96

**4.3 Cash & Bank Balance**

Particular	Current Year	Restated Previous Year	Previous Year
Cash in Hand	-	-	-
Machhapuchchhere Bank (Current Account)	-	41.72	41.72
Siddhartha Bank Limited (Current Account)	34,721.48	60,929.66	60,929.66
	-	-	-
Total	34,721.48	60,971.38	60,971.38

**4.4 General Reserves Fund**

Particular	Current Year	Restated Previous Year	Previous Year
Opening Balance as on 1, Shrawan 2081	(412,968.34)	80,790.56	80,790.56
This year Surplus/Deficit	77,277.01	(493,758.90)	(500,218.78)
Closing Balance as end of Ashadh 32, 2082	(335,691.33)	(412,968.34)	(419,428.22)

**4.5 Earmarked (Restricted) Fund**

Particular	Current Year	Restated Previous Year	Previous Year
<b>Higher Education Fund</b>			
Opening Balance at 1 Shrawan, 2081	507,933.61	807,474.61	807,474.61
Add : This Year Received	-	-	-
	507,933.61	807,474.61	807,474.61
Less ; Income Recognized during the year	151,391.00	299,541.00	299,541.00
Closing Balance , Ashadh 32, 2082	356,542.61	507,933.61	507,933.61

Suraj Sharma  
President

Sumit Rana  
Treasurer

Binod Malla  
Secretary

RA Utsab Kc  
Regd. Auditor

For: Utsab & Associates  
Lalitpur

  
mysmallhelp



**My Small Help**  
**Gwarko-17, Lalitpur, Nepal**  
**For the Year Ended 32 Ashadh 2082**

**Notes to the Financial Statements**

**4.6 Account Payables**

Particular	Current Year	Restated Previous Year	Previous Year
Audit fee including Vat	22,300.00	22,300.00	22,300.00
Audit fee TDS	300.00	300.00	300.00
Social Security Tax	10,762.94	10,300.00	10,300.00
Credit Purchase	144,631.55	131,247.73	131,247.73
Rent Tax payable	7,200.00	7,200.00	7,200.00
<b>Total</b>	<b>185,194.49</b>	<b>171,347.73</b>	<b>171,347.73</b>

**4.7 Provision & Contingencies**

Particular	Current Year	Restated Previous Year	Previous Year
<b>Total</b>	<b>-</b>		<b>-</b>

**Provision** - There 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.

The Organization has not made provisions for employee benefits required under applicable laws, as

1. Provident Fund and Gratuity as per Labor Act, 2074,
2. Employee Insurance as per Labor Act, 2074,
3. Social Security Fund (SSF) registration and contributions.

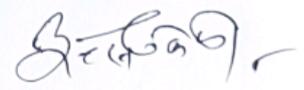
**4.8 Incoming Resources**

Particular	Current Year	Restated Previous Year	Previous Year
<b>Foreign Grant</b>			
MSH UK Donation	2,911,770.59	2,894,457.22	2,894,457.22
<b>Total</b>	<b>2,911,770.59</b>	<b>2,894,457.22</b>	<b>2,894,457.22</b>

  
 Suraj Sharma  
 President

  
 Sumit Rana  
 Treasurer

  
 Binod Maharjan  
 Secretary

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





**My Small Help**  
Gwarko-17, Lalitpur, Nepal  
For the Year Ended 32 Ashadh 2082

Property, Plant & Equipment	Sub Notes					4.1.1	
	Cost	Land & Building	Plant & Machinery	Furniture & Fixture	Office Equipments	Vehicle	Total
Balance at 1, Shrawan ,2081	-	19,419.83	61,975.50	139,709.73			221,105.06
Addition	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-
Balance at 32, Ashadh 2082	-	19,419.83	61,975.50	139,709.73	-	-	221,105.06
<b>Depreciations &amp; Impairment Losses</b>							
Balance at 1, Shrawan ,2081	-	3,689.77	7,359.59	18,325.05			29,374.40
Depreciation Charged for the year	-	3,689.77	7,359.59	22,120.71	-	-	33,170.07
Adjustment due to impairment Loss	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-
Balance at 32, Ashadh 2082	-	7,379.54	14,719.18	40,445.75	-	-	62,544.47
<b>Carrying Amount</b>							
Balance at 1, Shrawan ,2081	-	15,730.06	54,615.91	121,384.68	-	-	191,730.66
Balance at 32, Ashadh 2082	-	12,040.29	47,256.32	99,263.98	-	-	158,560.59

Suraj Sharma  
President

Sunit Rana  
Treasurer

Binod Maharjan  
Secretary

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

  
mysmallhelp



**My Small Help**  
Gwarko-17, Lalitpur, Nepal  
Statement of Fund Accountability  
For the Year Ended 32 Ashadh 2082

Particular	Current Year	Previous Year
<b>Sources of Fund</b>		
<b>Opening Fund Balance</b>		
Cash & Cash Equivalents	60,971.38	894,523.29
Other Receivables	13,610.96	15,478.87
Less Account Payables	(171,347.73)	(166,224.64)
Total	(96,765.39)	743,777.52
<b>Fund Received during the Year</b>		
Restricted Funds	(151,391.00)	(299,541.00)
Incoming Resources	3,063,161.59	3,193,998.22
Financial Income	5,146.49	31,663.28
Total	2,916,917.08	2,926,120.50
<b>Total Sources of Fund</b>	<b>2,820,151.70</b>	<b>3,669,898.03</b>
<b>Uses of Fund</b>		
Staff Cost/Expenses	1,076,294.00	1,030,000.00
Program Expenses	1,650,237.00	2,156,678.00
General Admin Expenditure	231,330.00	503,368.00
Non Current Assets Purchase	-	70,000.00
Previous Year tax	-	6,617.41
Total	2,957,861.00	3,766,663.42
<b>Closing Fund Balance</b>		
Cash & Cash Equivalents	34,721.48	60,971.38
Account Receivables	12,763.70	13,610.96
Account Payable	(185,194.49)	(171,347.73)
Total	(137,709.31)	(96,765.39)
<b>Total Uses of Fund</b>	<b>2,820,151.70</b>	<b>3,669,898.03</b>

As per our report on even date

  
Suraj Sharma  
President

  
Sumit Rana  
Treasurer

  
Binod Maharjan  
Secretary

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

