Reg No. 5449"D"

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Rajan Prasad Upadhyaya & Associates

Registered Auditor
Kathmandu, Nepal

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

Bahing Kirat Mulukhim
Kathmandu

We have audited the attached balance sheet Bahing Kirat Mulukhim as at end of Asadh of 2081 B.S. (15 July 2024 A.D.) and related profit and loss statements and Cash Flow Statements and notes of accounts. It is the responsibility of management to prepare these financial statements. Our responsibility is to express opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted acts. Those acts require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examine, on a test basis, evidence supporting the amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion and based on above we report that.

1. We have obtained prompt replies to the queries and explanations asked for.
2. The Enclosed Balance Sheet, Profit & Loss Statements and cash flow statements have been prepared as per provisions of the law and the same are in agreement with the books of account maintained by the Management of the association.
3. In our opinion and to the best of our information and according to the explanations given to us, the closed balance sheet shows true and fair view of the state of affairs of the Association and the profit & loss statements for the year ended on that date shows true profit.
4. In our opinion and to the best of our information and according to the explanations given to us the by responsible member of the Association do not appear to have acted against law.

Date : 2080/09/05

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RAJAN PRASAD UPADHYAYA LUITE

(Registered Auditor)

Bahing Kirat Mulukhim

Kathmandu

BALANCE SHEET

As at 31st Ashadh 2080

Previous Year 2078/79	Particular	Note	Current Year 2079/80
	Assets		
950,000.00	Land		950,000.00
1,794,490.67	Building,Property , Plant & Equipment	1	1,654,717.15
-	Investment		-
2,744,490.67	**Total Non- Current Assets**		**2,604,717.15**
4,187.36	Advance Tax		10,374.17
-	Receivable Amount		-
1,280,149.53	Cash & Cash Equivalent		1,896,448.74
1,284,336.89	**Total Current Assets**		**1,906,822.91**
4,028,827.56	**Total Assets**		**4,511,540.06**
2,374.25	Accmuleted Profit		(29,242.38)
	Liabilities		
1,543,073.31	Mana Lucky bhasha Sanrachan Achekosh		2,057,402.44
754,800.00	Ambulance Purchased Fund		754,800.00
503,580.00	Long Term Loan		503,580.00
569,500.00	Building Constuction Fund		569,500.00
250,000.00	Ambulance Sewa Kosh		250,000.00
23,500.00	Bahing Kirat Mukukhim Fund		23,500.00
292,000.00	Sarikhim Fund		292,000.00
85,000.00	Fund for Emergency Aid		85,000.00
5,000.00	Audit Fee Payable		5,000.00
4,026,453.31	**Total Current Liabilities**		**4,540,782.44**
4,028,827.56	**Total Equity & Liabilities**		**4,511,540.06**

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The notes from 1 to 2 are an integral part of these financial statements.

Chair Person　　　　　　Treasurer　　　　　　Auditor

Bahing Kirat Mulukhim

Kathmandu

INCOME STATEMENT

During 1st shrawan2079 to 31st Ashadh 2080

Previous Year 2078/79	Particulars	Note	Current Year 2079/80
73,000.00	MemberShip Fee		65,500.00
56,140.00	Interest Income		72,027.88
1,450,000.00	**Other Income (donation)**		194,470.00
1,579,140.00	**Total Income**		**331,997.88**
	Indirect Expenses		
1,142,611.00	Administrative Expenses	2	223,841.00
160,326.03	Depreciation		139,773.51
1,302,937.03	Total Operating Cost		**363,614.51**
276,202.97	**Surplus/Deficit For the year**		**(31,616.63)**
(273,828.72)	**Accumulated Profit Of last Year**		**2,374.25**
2,374.25	Fund Transfer to Balance sheet		**(29,242.38)**

The notes from 1 to 2 are an integral part of these financial statements.

Chair Person

Treasurer

Auditor

BAHING KIRAT MULUKHIM

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Bahing Kirat Mulukhim

Kathmandu

CASH FLOW STATEMENT

As at 31st Ashadh 2080

Previous Year 2078/79	Particulars	Current Year 2079/80
	Cash Flows from Operating Activities	
276,202.97	Net Profit(Loss) from Ordinary Activities	(31,616.63)
	Adjustment for :	
160,326.03	Depreciation	139,773.51
436,529.00	**Total**	**108,156.88**
436,529.00	**Operating Profit Before Changes in Working Capital & Provisions**	**108,156.88**
-	(Increase)/Decrease in Inventories	-
(2,807.00)	(Increase)/Decrease in Trade & Other Receivables	(6,186.81)
(1,585,509.02)	Increase/(Decrease) in Trade & Other Payables	514,329.13
(1,151,787.02)	**Cash Generated from the Operations**	**616,299.20**
-	Income Tax Paid	-
(1,151,787.02)	**Cash flows before Extraordinary Items**	**616,299.20**
(1,151,787.02)	**Cash Flow from Operating Activities**	**616,299.20**
	Cash Flows from Investing Activities	
-	Purchase of land	-
-	Construction of building	-
-	Acquisition of Property , Plant & Equipment	-
-	**Total Cash Flow from Investing Activities**	-
	Cash Flows from Financing Activities	
-	Proceed from Issuance of Share Capital	-
-	**Total Cash Flows from Financing Activities**	-
(1,151,787.02)	**Net Increase in Cash & Cash Equivalent**	616,299.20
2,431,936.54	**Cash & Cash Equivalent at Beginning of Period**	1,280,149.52
1,280,149.52	**Cash & Cash Equivalent at End of Period**	1,896,448.72

Bahing Kirat Mulukhim

Kathmandu

Note		Particulars	Current Year's 2079/80	Previous Year's 2078/79
2	**Administrative Expenses**	AGM Expenses	15,015.00	137,135.00
		Audit Fee	5,000.00	5,000.00
		Printing and Stationary	10,711.00	24,820.00
		Renewal & Registration	9,725.00	9,725.00
		Printing of book & dictionary	-	544,369.00
		6th national assembly	-	156,040.00
		Miscellinious expenses	16,140.00	85,522.00
		Dausi Bhailo Program	39,550.00	-
		Rent	18,000.00	18,000.00
		Office Expenses	109,700.00	162,000.00
			223,841.00	**1,142,611.00**

Bahing Kirat Mulukhim
Kathmandu

Fixed Assets **Note:- 1**

Pool	Particular	Rate	WDV till 1-04-2079	Additional	Total	Depreciation for this Year	Net Block on 31-03-2080
A	Buliding & Structure	5%	1,461,309.95	-	1,461,309.95	73,065.50	1,388,244.45
B	Office Equipments	25%	237.57	-	237.57	59.39	178.18
B	Furniture & Fixture	25%	1,199.91	-	1,199.91	299.98	899.93
D	Vehicle (Ambulance)	20%	331,743.23	-	331,743.23	66,348.65	265,394.58
	Total		1,794,490.66	-	1,794,490.66	139,773.51	1,654,717.15