

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 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

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 legal and Regulatory Requirements

On the basis of our examination, we would like to further report that:

- a. We have obtained prompt replies to our queries and explanations asked for.
- b. The Balance sheet, Income statements are in agreement with the books of accounts maintained by the Organization.
- c. The accounts and records of the Organization have been accurately maintained in accordance with the law.
- d. To the best of our information and according to the explanations given to us, neither the Executive Member of the Organization nor any employee of the Organization have acted contrary to legal provisions relating to accounts nor committed any misappropriation causing loss or damage to the Organization.

Date
UDIN -

Registered Auditor



Police Public Campaign for Children Nepal (p2C2)
Bharatpur 10 Chitwan
Statement Of Financial Position
As at Ashad 32, 2079

(Amount in Rupees)

	Schedule	Ashad 32, 2079	Ashad 31, 2078
ASSETS			
Non Current Assets			
Property, Plant & Equipments	1	1,101,906.03	538,563.12
Project WIP			57,978.00
Total Non Current Assets		1,101,906.03	596,541.12
Current Assets			
Account & Other Receivable	2	244,841.49	223,278.30
Cash and Cash Equipvalents	3	1,226,371.37	2,102,391.05
Other Current Assets	4	5,245,000.00	3,500,000.00
Total Current Assets		6,716,212.86	5,825,669.35
Total Assets		7,818,118.89	6,422,210.47
LIABILITIES & RESERVES			
Accumulated Reserves			
Unstricted Fund/ Accumulated Surplus	5	264,508.66	174,185.93
General & Other Fund	6	5,282,000.00	5,282,000.00
Total		5,546,508.66	5,456,185.93
Non - Current Liabilities			
Other Non Current Liabilities		-	-
Total Non-Current Liabilities		-	-
Current Liabilities			
Deferred Government Grants		1,040,000.00	-
Account & Other Payable	7	1,231,610.23	966,024.54
Total Current Liabilities		2,271,610.23	966,024.54
Total Liabilities		2,271,610.23	966,024.54
Total Liabilities and Reserves		7,818,118.89	6,422,210.47

Significant accounting policies and notes to accounts

12

As per our report of even date

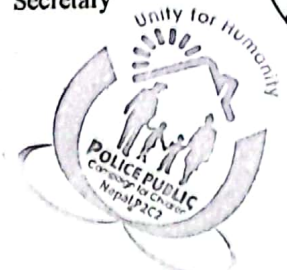

Chairman


Secretary


Treasurer


Auditor

Date:
Chitwan



Police Public Campaign for Children Nepal (p2C2)
Bharatpur 10 Chitwan
Statement of Income & Expenditure
For the Year Ended Ashad 32, 2079

(Amount in Rupees)

For the year ended	Schedule	Ashad 32, 2079	Ashad 31, 2078
Income			
Incomings Resources	8	1,208,682.00	1,148,120.00
Other Income	9	433,583.88	466,919.14
Total Income		1,642,265.88	1,615,039.14
Expenditure			
Staff Cost		146,500.00	174,000.00
Programme Expenses	10	1,221,790.71	1,020,588.33
General Administrative Expenditure	11	98,257.23	262,012.00
Depreciation		55,287.64	45,677.32
Total Expenditure		1,521,835.58	1,502,277.66
Net surplus / (deficit before taxation)		120,430.30	112,761.48
Income tax expenses		(30,107.58)	(28,190.37)
Surplus /Deficit for the year		90,322.73	84,571.11

Significant accounting policies and notes to accounts

12

As per our report of even date


Chairman


Secretary


Treasurer


Auditor


 ★ सूर्य प्रसाद पौडेल एण्ड कम्पनी ★
 रजिस्टर्ड
 लेखापरीक्षक
 प.प.नं. ३०१०/७
 भारतपुर-११, चितवन

Date:
Chitwan



Police Public Campaign for Children Nepal (p2C2)
 Bharatpur 10 Chitwan
Statement of Cash Flow
 For The Year Ended Ashad 32, 2079

(Amount in Rupees)

	Ashad 32, 2079	Ashad 31, 2078
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit/(Net Loss) before Income-tax and extraordinary Items:	120,430.30	112,761.48
<u>Adjustments:</u>		
Depreciation	55,287.64	45,677.32
Operation of Cash Flow before change in Working Capital	175,717.94	158,438.81
Decrease / (Increase) - Current Assets	(1,796,670.76)	(86,079.54)
Increase / (Decrease) - Current Liabilities	1,305,585.69	68,111.53
Cash Flow from operating activities	(315,367.13)	140,470.80
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Change in WIP		(57,978.00)
Purchase/ sale of Fixed Assets	(560,652.55)	(36,000.00)
Net Cash Flow from Investing Activities	(560,652.55)	(93,978.00)
<u>CASH FLOW FROM FINANCIAL ACTIVITIES</u>		
Long Term Loan		
Short Term Loan		
Net Cash Flow from Financing Activities	-	-
Net increase / (decrease) in Cash	(876,019.68)	46,492.80
Cash & cash equivalents at the beginning of the year	2,102,391.05	2,055,898.26
Cash & cash equivalents at the end of the year	1,226,371.37	2,102,391.05


 Chairman


 Secretary


 Treasurer

As per our report of even date




Date:
 Chitwan



Police Public Campaign for Children Nepal (p2C2)

Bharatpur 10 Chitwan
Schedules Forming the Parts of Financial Statement
For The Year Ended Ashadh 32, 2079

Schedule-12

Significant Accounting Policies & Notes to the Accounts

A Significant Accounting Policies

1 Accounting Conventions

The Financial Statements are prepared under the Historical Cost Convention on an Accrual Concept and are in accordance with Nepal Accounting Standards and others applicable laws prevalent in Nepal. The accounting policies are consistently applied by the company.

2 Property, Plant & Equipment and Depreciation

- i) Property, Plant & Equipment are stated at cost inclusive of all expenses incurred in commissioning/ putting them into use, less accumulated depreciation
- ii) Depreciation on Property, Plant & Equipment has been charged on Written Down Value (WDV) Method as per the rates prescribed in the Income Tax Act 2058.

B Notes to the Accounts

- 1 Previous Year's figures have been regrouped or rearranged wherever it is necessary.
- 2 Schedule 1 to 11 form the integral parts of the Balance Sheet and Income Statement.



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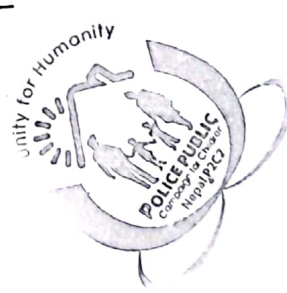
Police Public Campaign for Children Nepal (p2C2)
 Bharatpur 10 Chitwan
 Schedule forming part of Financial Statements as at Ashad 32, 2079

Schedule -1 Property Plant & Equipment

Pool	Particulars	Dep. Rate	Opening WDV	Absorbed Addition	Disposal	Depreciable Base	Depreciation	Unabsorbed Addition	Capitalized Repair and Maintenance	Net Block	
										As at 32.03.2079	
A	Building	0.05	448,318.24	206,210.18	-	654,528.42	32,726.42	412,420.37	-	1,034,222.37	
	Total of Block A		448,318.24	206,210.18	-	654,528.42	32,726.42	412,420.37	-	1,034,222.37	
B	Furniture		36,424.76	-	-	36,424.76	9,106.19	-	-	27,318.57	
	Office Equipment	0.25	53,820.13	-	-	53,820.13	13,455.03	-	-	40,365.10	
	Total of Block- B		90,244.88	-	-	90,244.88	22,561.22	-	-	67,683.66	
C	Motorcycle	0.20	-	-	-	-	-	-	-	-	
	Total of Block-C		-	-	-	-	-	-	-	-	
D											
	Total of Block-D		-	-	-	-	-	-	-	-	
	Grant Total		538,563.12	206,210.18	-	744,773.31	55,287.64	412,420.37	-	1,101,906.03	

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Police Public Campaign for Children Nepal (p2C2)
Bharatpur 10 Chitwan

Schedule forming part of Financial Statement

(Amount in Rupees)

As on	Ashad 32, 2079	Ashad 31, 2078
Schedule-2: Account & Other Receivables		
Advance Tax	242,166.64	207,236.63
Prepaid Expenses	2,674.85	16,041.67
Total	244,841.49	223,278.30
Schedule-3: Cash and Cash Equivalent		
Cash and Bank Balances		
Cash	2,100.00	1,500.00
RBB (CA131000708801)	11,664.00	9,114.00
Kamana Sewa Bikash Bank Ltd (FD)	-	1,500,000.00
Kumari Bank Ltd (01100746294001)	27,792.42	23,084.32
Kumari Bank Ltd Call Account	1,092,643.65	-
Kamana Sewa Bikash Bank Ltd	8,819.60	9,663.09
Kamana Sewa Bikash Bank Ltd	1,000.00	498,931.92
Jyoti Bikash Bank Ltd (CA)	81,406.81	59,174.29
Garima Bikash Bank Ltd (CA, 100618161000005)	944.89	923.43
Total	1,226,371.37	2,102,391.05
Schedule-4: Other Current Assets		
Jyoti Bikash Bank Ltd (FD)	3,745,000.00	3,500,000.00
Kumari Bank Ltd (FD)	1,500,000.00	-
Total	5,245,000.00	3,500,000.00
Schedule-5: Accumulated Reserve & Surplus		
Opening Balance	174,185.93	89,614.82
During the year	90,322.73	84,571.11
Total	264,508.66	174,185.93
Schedule -6 General or other fund		
General Fund	4,100,000.00	4,100,000.00
Other Fund	1,182,000.00	1,182,000.00
Total	5,282,000.00	5,282,000.00
Schedule-7: Account & Other Payable		
Audit Fee Payable	13,937.50	5,575.00
TDS Payable	112.50	75.00
Electricity Exp Payable	3,164.23	-
Nirdesh Sedhai	790,078.00	580,532.54
Bel Bahadur Gurung	102,600.00	102,600.00
Babadham Traders	200,000.00	-
Janasewa Kirana	3,710.00	122,215.00
anu cold Stores	-	103,427.00
Kirti Pustak Sadan	24,918.00	-
Subedi General Stores	21,195.00	-
Gorkhali Fresh House	58,895.00	-
Kalu Tamang	13,000.00	-
Ghimire Kirana	-	51,600.00
Total	1,231,610.23	966,024.54



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Police Public Campaign for Children Nepal (p2C2)
Bharatpur 10 Chitwan

Schedule forming part of Financial Statement

(Amount in Rupees)

As on	Ashad 32, 2079	Ashad 31, 2078
Schedule- 8: Incoming Resources		
Fund Received	1,208,682.00	1,148,120.00
Total	1,208,682.00	1,148,120.00
Schedule -9 Other Income		
Interest Income	433,583.88	466,919.14
Total	433,583.88	466,919.14
Schedule- 10 Programme Expenses		
Mesh Expenses	977,814.04	838,273.33
Medical Expenses	24,609.67	-
Clothing Expenses	123,408.00	182,315.00
Education exp	95,959.00	-
Total	1,221,790.71	1,020,588.33
Schedule-11: General Administrative Expenses		
Audit Fee	8,475.00	5,650.00
Office Expenses	4,360.00	31,659.00
Fuel Expenses	13,000.00	13,421.00
Telephone & Internet Expenses	21,810.15	3,500.00
Printing and Stationery Expenses	5,845.00	31,826.00
Electricity Expenses	39,547.30	37,493.00
School Fee	-	2,690.00
Repair and Maintenance Expenses	600.00	44,411.00
Misc Expenses	2,389.78	91,362.00
Bank Charges	2,230.00	-
Total	98,257.23	262,012.00

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