

B. B. Thapa & Associates

PAN No. 301215437

Reg.No.4877

Kapurdhara, Samakhusi
Kathmandu, Nepal

Independent Auditor's Report

To the Member of Himalayan Association Against STI-AIDS (HASTI-Nepal)

We have audited the accompanying Financial Statements of Ms. **Himalayan Association Against STI-AIDS (HASTI-Nepal), Kathmandu** for the period from 1st sawan 2079 to Ashadha ended 2080 (i.e. 17th July, 2022 to 16th July 2023), which comprises the Balance sheet as on 31st Ashad 2080. Income and Expenditure Account and cash flow statement for the year then ended and significant Accounting Policies and Notes to Accounts.

Management's Responsibility for the financial statements

Management is responsible for the preparation of the financial statements 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Nepal Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatements.

An audit involves performing procedure to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors professional judgement, including the assessments of the risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors considers the internal control relevant to entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not the purpose of expressing an opinion on the effectiveness of entity's internal control.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the **Himalayan Association Against STI-AIDS (HASTI-Nepal)** as on 31st Asadh 2080 and its financial performance and cash flows for the year then ended in accordance with Nepal Accounting Standards.

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Badri Bikram Thapa

Auditor

Date: 2080/04/31

Place: Kathmandu, Nepal

Udin code :- 230818 RA056792M1287

Himalayan Association Against STI-AIDS (HASTI-NEPAL)

Kathmandu-Nepal

Profit & Loss account

2079.04.01 to 2080.03.31

1 Income

Particulars	Annex	Current year	Last year
Income from Member Contribution	6	-	-
Other Income		-	-
Bank Interest Income		-	-
Total:		-	-

2 Expenditure

Programme expenses	7	600,000.00	-
Administrative expenses	8	724,500.00	66,782.00
Depreciation	5	5,863.00	4,138.40
Total:		1,330,363.00	70,920.40

Net Income		(1,330,363.00)	(70,920.40)
Net Income		(1,330,363.00)	(70,920.40)

3 Appropriation

Net income up to last year		(1,578,920.10)	(1,507,999.70)
Net income for the Year		(1,330,363.00)	(70,920.40)
Total:		(2,909,283.10)	(1,578,920.10)



Shanku
Treasurer

Rajendra
Secretary



Himalayan Association Against STI-AIDS (HASTI-NEPAL)

Kathmandu-Nepal

As on 2080/03/31

Annex-5

Particulars	Cost Price Amount	Depreciation upto last Yr	Addition This Yr.	Base value of Dep. 2078/79	Dep. Rate	Dep. Amount	Balance for 2080/081
Construction leasehold					5%	-	-
Furniture & Fixture					25%	-	-
Computer & Assessories	27,589.30	4,138.40		23,450.91	25%	5,863.00	17,587.91
Other equipment					15%	-	
Total	27,589.30	4,138.40		23,450.91		5,863.00	17,587.91


Chairperson


Treasurer


Secretary


Auditor

 Kathmandu
Reg. Auditor 2056

Himalayan Association Against STI-AIDS (HASTI-NEPAL)

Kathmandu-Nepal

Balance Sheet

As on 2080/03/31

Source of Fund

Particulars	Annex	Current year	Last year
Accumulated Profit & (Loss) Reserve	1	(3,294,046.09)	(1,578,920.10)
Less current Liabilities	2	3,356,634.00	2,296,000.00
		-	
Total		62,587.91	717,079.90

Application of Fund

Cash Balance	3	45,000.00	43,629.00
Other Assets	4	-	650,000.00
Fixed Assets	5	17,587.91	23,450.90
Total		62,587.91	717,079.90



Chairperson

Shanku

Treasurer

Rajendra

Secretary



Auditor

Himalayan Association Against STI-AIDS (HASTI-NEPAL)

Kathmandu-Nepal

Cashflow Statement

As on 31/03/2080

(A) Cash inflow from Operating activities		
Profit before tax	(1,330,363.00)	(70,920.40)
Adjustment		
Depreciation	5,863.00	4,138.40
Income Tax Payable	-	-
Current Assets Increased & Decreased	-	80,000.00
Other Assets(Increased) & Decreased	-	-
Current Liabilities Increased & (Decreased)	-	-
Other fund Increased Decreased	-	-
Total:	(1,324,500.00)	13,218.00
(B) Cash inflow from Investment Activities		
Loan & Advance(Increased)& Decreased	-	-
Fixed Assets (Increased) & Decreased	-	-
Share Investment Increased & Decreased	-	-
Total:	-	-
(C) Cash inflow from Financial activities		
Paid up Capital	-	-
Deposit Increased & Decreased	-	-
Advanced Increased & decreased	-	-
Net Cash	(1,324,500.00)	13,218.00
Opening Cash Balance	43,629.00	30,411.00
Closing Cash Balance	(1,280,871.00)	43,629.00

Chairperson

Shanti

Treasurer

Rangina

Secretary

[Signature]

Auditor

Himalayan Association Against STI-AIDS (HASTI-NEPAL)

Kathmandu-Nepal

Schedule relegated to Income & Expenditure Account and Balance Sheet

As on 2080.03.31

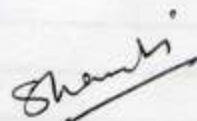
Reserved Fund		Annex 1
Surplus Fund upto Last year	(1,963,683.09)	(1,507,999.70)
Surplus for the year ended	(1,330,363.00)	(70,920.40)
Total	(3,294,046.09)	(1,578,920.10)


Current Liabilities & Provision		Annex 2
Audit Fee Payable	4,934.00	4,250.00
TDS of Audit fee	66.00	750.00
Rangaraj Dhungana	800,000.00	800,000.00
Advance received from Member	2,551,634.00	1,491,000.00
Total:-	3,356,634.00	2,296,000.00

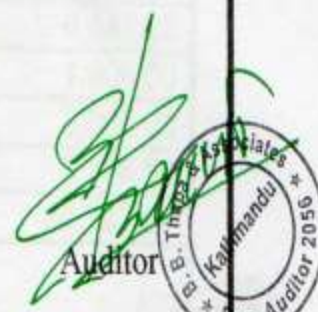
Cash Balance		Annex 3
Nepali Currency	45,000.00	43,629.00
Total:-	45,000.00	43,629.00


Receivable		Annex 4
Ministry of Health (Tobacco control programme)		650,000.00
Total:-	-	650,000.00


Chairperson


Treasurer


Secretary


Auditor



Himalayan Association Against STI-AIDS (HASTI-NEPAL)

Kathmandu-Nepal

Schedule relegated to Income & Expenditure Account and Balance Sheet

As on 2080.03.31

Income		Annex 6
Membership Income		
Member Contribution		
Membership subscription		
Total:-	-	-

Programme Expenses		Annex 7
Comprehensive Package of HIV/AIDS among migrants	150,000.00	
Senior citizen community development programme	450,000.00	
Total:-	600,000.00	-

Office Administrative Expenses		Annex 8
Postage & telephone	10,000.00	5,250.00
Accrued Income but not Received (2077/078)	650,000.00	
Salary	36,000.00	
Miscellaneous expenxe	-	1,785.00
Repair & Maintanance	-	39,270.00
Refreshment Expenses	5,000.00	3,701.25
Water & Electricity	5,000.00	6,641.25
Printing & Stationary	1,500.00	1,806.00
Audit Fee	5,000.00	5,000.00
Renewal expenses	12,000.00	3,328.50
Total:-	724,500.00	66,782.00


Chairperson


Treasurer


Secretary


Auditor



Himalayan Association Against STI-AIDS (HASTI-Nepal)

Schedules to and forming part of Financial Statements as of 31st Asadh 2080

Significant Accounting Policies and Notes to Accounts

The financial statements have been prepared in conformity with the accepted Nepal Accounting Standards. The significant accounting policies are summarized below:

1. Basis of Accounting

The Prathisthan follows accrual system of accounting.

2. Fixed assest and depreciation

Fixed assest has been state at the cost of acquisition including all express incurred in putting the assests to use. Assest are depreciated on the basis of reducing balance method at the rate prescribed by the income Tax Act 2058 B.S.

3. Membership Fee

Annual membership Fee & other contribution are received from members is recognized as income.

4. Rearranged

Previous year have been regrouped or rearranged as and when necessary.



Raja

