

AUDITOR'S REPORT

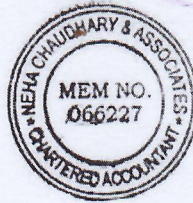
I have audited the attached Balance Sheet as on 31st March, 2026 of **NORTH POINT HIGHER SECONDARY SCHOOL, PAN - AACAN4622J, ADD: KHABAM LAMKHAI, MANTRIPUKHRI, IMPHAL EAST DISTICT, MANIPUR - 795002**, and the Income and Expenditure Account for the year ended 31st March, 2026.

I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the audit and I Report that the said Accounts express a true and fair view of states of affairs as on that date the and correct and the Income and Expenditure Account for the year ended on that as per documents made available and information and explanation received and submitted.

For Neha Chaudhary & Associates
Chartered Accountants

Neha Chy

Neha Chaudhary
Proprietor
Mem No. 066227
FRNo.327596E
Date:- 14-05-2026
Place:- Kolkata
UDIN:- 26066227KTHXOX8932



**NORTH POINT HIGHER SECONDARY SCHOOL
KHABAM LAMKHAI, MANTRIPUKHRI, IMPHAL EAST DISTICT, MANIPUR - 795002
(PAN:AACAN4622J)**

Balance Sheet For the year ended 31/03/2026

Laibilities	AMOUNT (Rs.)	Assets	AMOUNT (Rs.)
<u>Capital Fund</u>		<u>Fixed Assets</u>	
Opening Balance	1,50,62,003.00	(As per Schedule "A")	1,50,22,493.00
Add: Deficit During the Year	-		
	1,50,62,003.00		
<u>Current Liabilities:</u>		<u>Current Assets</u>	
Outstanding R/m of Building	1,02,520.00	" Cash in Hand & at Bank	2,10,955.00
Outstanding Labour Charge	68,925.00		
	1,52,33,448.00		1,52,33,448.00

For Neha Chaudhary & Associates
Chartered Accountants

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Proprietor

Mem No. 066227

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NORTH POINT HIGHER SECONDARY SCHOOL
KHABAM LAMKHAH, MANTRIPUKHRI, IMPHAL EAST DISTRICT, MANIPUR - 795002
(PAN:AACAN4622J)

Receipts & Payment Account for Year ended 31/03/2026

Receipts	Amount (Rs)	Payments	Amount (Rs)
To. Opening Balance:		By. <u>Recurring Expenses</u>	
" Cash in Hand and at Bank	1,84,540.00	" Salary of Teaching & Non Teaching Staff	67,86,000.00
		" Misc.Expenses (including Electric,water)	1,78,700.00
		" Printing & Stationery	1,42,845.00
" <u>Income from School:</u>		" Exam Expenses	1,95,420.00
(including Admission & Tuition fees etc.)	99,48,570.00	" Study Tour	1,85,500.00
		" Concession to Orphan students	2,15,560.00
		" Play Ground Repairing	1,60,500.00
		" School Building Repairing	4,24,160.00
		" Function & Celebrations	1,57,460.00
		" Computer repairing	30,090.00
		" Mobile & Internet Expenses	24,580.00
		By <u>Non Recurring Expenses</u>	
		" Furniture & Fixture	1,55,000.00
		" Tools & Equipments	75,500.00
		" Library Books	1,50,000.00
		" Lab Equipments	42,340.00
		" Games & sports materials	40,000.00
		" Teaching aid Materials	70,000.00
		" Construction of Basket Ball Court	1,28,500.00
		" Pre Primary Building Foundation	7,60,000.00
		By <u>Closing Balance:</u>	
		" Cash in Hand & at Bank	2,10,955.00
Total:	1,01,33,110.00	Total:	1,01,33,110.00

For Neha Chaudhary & Associates
Chartered Accountants

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Proprietor

Mem No. 066227

FRNo.327596E

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**NORTH POINT HIGHER SECONDARY SCHOOL
KHABAM LAMKHAI, MANTRIPUKHRI, IMPHAL EAST DISTICT, MANIPUR - 795002
(PAN:AACAN4622J)**

Income and Expenditure Account for Year ended 31/03/2026

EXPENDITURE:	AMOUNT (Rs.)	INCOME:	AMOUNT (Rs.)
<i>By. Recurring Expenses</i>		<i>To. Income from School:</i>	99,48,570.00
" Salary of Teaching & Non Teaching Staff	67,86,000.00	(including Admission & Tuition	
" Misc.Expenses (including Electric,water)	1,78,700.00	fees etc.)	
" Printing & Stationery	1,42,845.00		
" Exam Expenses	1,95,420.00		
" Study Tour	1,85,500.00		
" Concession to Orphan students	2,15,560.00		
" Play Ground Repairing	1,60,500.00		
" School Building Repairing	4,24,160.00		
" Function & Celebrations	1,57,460.00		
" Computer repairing	30,090.00		
" Mobile & Internet Expenses	24,580.00		
<i>By Depreciation</i>	14,23,534.00		
" <i>To Excess of Income over Expenditure</i>	24,221.00		
	99,48,570.00		99,48,570.00

For Neha Chaudhary & Associates
Chartered Accountants

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Neha Chaudhary
Proprietor

Mem No. 066227

FRNo.327596E

Date:- 14-05-2026

Place:- Kolkata

UDIN:- 26066227KTHXOX8932



NORTH POINT HIGHER SECONDARY SCHOOL
KHABAM LAMKHAL, MANTRIPUKHRI, IMPHAL EAST DISTRICT, MANIPUR - 795002
(PAN:AACAN46221)

Schedule Annexed Thereto And Forming Part of Receipt & Payment Account for the Period from 01/04/2025 TO 31/03/2026

Schedule "A": Fixed Assets

Particulars	Rate of Dep.	WDV as on 01/03/2025	Addition during the Year before 30.09.2025	Addition during the Year after 30.09.2025	Total	Sold/Discard During the Year	Total Value as on 31/3/2026	Depreciation for the Year	WDV as on 31/3/2026
Land	0%	30,00,000.00			30,00,000.00		30,00,000.00		30,00,000.00
Bulding	10%	62,85,655.00			62,85,655.00		62,85,655.00	6,28,566.00	56,57,089.00
Furniture & Fixture	10%	9,91,427.00	1,55,000.00		11,46,427.00		11,46,427.00	1,14,643.00	10,31,784.00
Tools & Equipments	15%	4,20,475.00	75,500.00		4,95,975.00		4,95,975.00	74,396.00	4,21,579.00
Library Books	10%	5,13,855.00	1,50,000.00		6,63,855.00		6,63,855.00	66,386.00	5,97,469.00
Lab Equipments	15%	5,08,150.00	42,340.00		5,50,490.00		5,50,490.00	82,574.00	4,67,916.00
Games & sports materials	10%	3,67,968.00	40,000.00		4,07,968.00		4,07,968.00	40,797.00	3,67,171.00
Computer Set	40%	2,15,356.00			2,15,356.00		2,15,356.00	86,142.00	1,29,214.00
Teaching aid Materials	10%	2,34,332.00	70,000.00		3,04,332.00		3,04,332.00	30,433.00	2,73,899.00
Pre Primary Building Foundation	10%	7,31,693.00		7,60,000.00	14,91,693.00		14,91,693.00	1,11,169.00	13,80,524.00
Mini Swimming Pool Construction	10%	4,01,770.00			4,01,770.00		4,01,770.00	40,177.00	3,61,593.00
Construction of Guest House	10%	8,80,308.00			8,80,308.00		8,80,308.00	88,031.00	7,92,277.00
Construction of Basket Ball Court	10%	4,73,698.00	1,28,500.00		6,02,198.00		6,02,198.00	60,220.00	5,41,978.00
Total		1,50,24,687.00	6,61,340.00	7,60,000.00	1,64,46,027.00	-	1,64,46,027.00	14,23,534.00	1,50,22,493.00

