



H.K.AGRAWALA & ASSOCIATES

CHARTERED ACCOUNTANTS

Society for Health and Educational Development

F.C Account
Audit Report

F.Y. 2024-25

Audit Report

Second Floor, Above Indian Overseas Bank
Sabitri Lalit Bharali Bhawan, M.N.Road
Panbazar, Guwahati - 781001

Phone: (0361) 2511158
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AUDITOR'S REPORT

Opinion

We have audited the financial statements of **FOREIGN CONTRIBUTION ACCOUNT, SOCIETY FOR HEALTH AND EDUCATIONAL DEVELOPMENT, SONAPUR, KAMRUP(M)-781028, ASSAM** which comprise the Balance Sheet as at March 31, 2025, Income & Expenditure Account and Receipt and Payments Account the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2025, and of its financial performance for the year then ended in accordance with the Generally Accepted Accounting Principles.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 the Generally Accepted Accounting Principles, 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 entity'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 entity or to cease operations, or has no realistic alternative but to do so.


Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

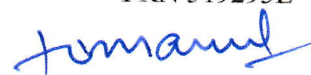
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs 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.

For, M/s H.K. Agrawala and Associates
Chartered Accountants
FRN 319293E

Dated: 25-09-2025
Place: Guwahati


Secretary
Society for Health &
Educational Development (SHED)




CA. Himanshu Chowkhani
Partner
M.No. 301901
UDIN: 25301901BMIZIK9410

SOCIETY FOR HEALTH AND EDUCATIONAL DEVELOPMENT
SONAPUR, KAMRUP(M) -781028 (ASSAM)

FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To <u>Education and Maintenance of Disabled Children</u>		By Foreign Contribution Received	15,13,305.00
Salary & Allowances	8,94,000.20	" <u>Interest Received</u>	
" <u>Administrative Expenses</u>		on savings bank	2,581.00
Bank Charges	3,153.36	on IT Refund	308.00
" Depreciation	2,33,646.00		
" Excess of Income over Expenditure transferred to General Fund A/c	3,85,394.44		
TOTAL (RS.)	<u>15,16,194.00</u>	TOTAL (RS.)	<u>15,16,194.00</u>


FOR AND ON BEHALF OF
SOCIETY FOR HEALTH AND EDUCATIONAL DEVELOPMENT
SONAPUR, KAMRUP(M) (ASSAM)

AS PER OUR REPORT OF EVEN DATE
FOR: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E



CA HIMANSHU CHOWKHANI
PARTNER
MEMBERSHIP NO: 301901

PLACE : GUWAHATI
DATE : 25/09/2025


Secretary
Society for Health &
Educational Development (SHED)



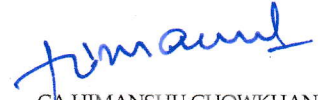
SOCIETY FOR HEALTH AND EDUCATIONAL DEVELOPMENT
SONAPUR, KAMRUP(M) -781028 (ASSAM)

FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025


RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
To <u>Opening Balance</u>		By <u>Education and Maintenance of Disabled Children</u>	
Cash in hand	49,504.20	Salary & Allowances	8,94,000.20
Cash at Bank	20,585.96		
Advances	<u>7,662.00</u>	" <u>Administrative Expenses</u>	
	77,752.16	Bank Charges	3,153.36
" Foreign Contribution Received	15,13,305.00	" <u>Capital Expenditure</u>	
		Girls Hostel Building Construction	2,99,500.00
" <u>Interest Received</u>		" <u>Closing Balance</u>	
on savings bank	2,581.00	Cash in hand	49,504.00
on IT Refund	<u>308.00</u>	Cash at Bank	3,39,818.60
	2,889.00	Advances	<u>7,970.00</u>
			3,97,292.60
TOTAL (RS.)	<u>15,93,946.16</u>	TOTAL (RS.)	<u>15,93,946.16</u>

FOR AND ON BEHALF OF
SOCIETY FOR HEALTH AND EDUCATIONAL DEVELOPMENT
SONAPUR, KAMRUP(M) (ASSAM)

AS PER OUR REPORT OF EVEN DATE
FOR: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS


CA HIMANSHU CHOWKHANI
PARTNER
MEMBERSHIP NO: 301901

PLACE : GUWAHATI
DATE : 25/09/2025


Secretary
Society for Health &
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SOCIETY FOR HEALTH AND EDUCATIONAL DEVELOPMENT
SONAPUR, KAMRUP(M) -781028 (ASSAM)

SCHEDULES ANNEXED TO AND FORMING PART OF FOREIGN CONTRIBUTION BALANCE SHEET AS ON 31st MARCH, 2025

SCHEDULE : " A " OF FIXED ASSETS

ASSETS	RATE OF DEPN.	ORIGINAL COST			DEPRECIATION			W.D.V AS ON 31.03.2025
		AS ON 01.04.2024	SALE/ TRANSFER	ADDITIONS	TOTAL	UP TO 31.03.2024	FOR THE YEAR	
Land	0%	3,00,000.00	-	-	3,00,000.00	-	-	3,00,000.00
Girls Hostel Building (WIP)	0%	19,46,607.00	(19,46,607.00)	-	-	-	-	-
Building	5%	33,52,727.00	19,46,607.00	2,99,500.00	55,98,834.00	10,72,776.00	2,26,303.00	42,99,755.00
Furniture	10%	1,50,000.00	-	-	1,50,000.00	97,698.00	5,230.00	47,072.00
Sewing Machines	15%	60,810.00	-	-	60,810.00	46,725.00	2,113.00	11,972.00
Grand Total(Rs)		58,10,144.00	-	2,99,500.00	61,09,644.00	12,17,199.00	2,33,646.00	46,58,799.00



[Handwritten Signature]

Secretary
Society for Health &
Educational Development (SHED)

SOCIETY FOR HEALTH AND EDUCATIONAL DEVELOPMENT
SONAPUR, KAMRUP(M)-781028(ASSAM)

SCHEDULE 'B' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS ATTACHED TO AND FORMING PART OF FOREIGN CONTRIBUTION
BALANCE SHEET AS AT 31ST MARCH 2025

FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition, in respect of expansion involving construction related incidental expenses form part of the value of assets capitalized. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue incurred.

DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of use for whole year on assets if purchased during the year. Further, no depreciation on an asset is provided in the year in which it is sold/discarded irrespective of its use during the year.

METHOD OF ACCOUNTING:-

To recognize revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

GENERAL:-

To obtain and record transaction and to prepare and finalize annual accounts on historical cost basis.



Secretary
Society for Health &
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