



**PDR & ASSOCIATES**  
**Chartered Accountants**

Plot No. L-3/76, Acharya Vihar  
Near Water Tank, Bhubaneswar-751013  
Ph. : 9437048570, 9437041968  
Email: ddas\_2001@yahoo.com  
ppanda\_22@yahoo.co.in

AUDITORS' REPORT

To,  
The Secretary  
RAWA ACADEMY  
AT : GADAKANA , PO : MANCHESWAR , BHUBANESWAR, ORISSA - 751017

We have examined the attached FC Balance Sheet of RAWA ACADEMY AT : GADAKANA , PO : MANCHESWAR , BHUBANESWAR, ORISSA -751017 as at 31<sup>st</sup>, March 2025 the Income and Expenditure Account and the Receipt and Payment Account for the year ended on that date which are in agreement with the books of account maintained by the organization .

These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that, we plan & perform the audit to obtain reasonable assurance whether the financial statements are free of material mis-statements. An audit includes examining on a test basis, evidence supporting the amounts & disclosures in the financial statements. An audit also includes assessing the accounting principles used & 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

In our opinion and to the best of our information and according to the explanations given to us the said financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- (i) In case of the Balance sheet of the state of affairs of the above named organization as at 31<sup>st</sup>, March 2025.
- (ii) In case of the Income and Expenditure account of the Excess of Income over Expenditure of its accounting year ending on 31<sup>st</sup> March 2025.

Place : Bhubaneswar  
Date : 19.08.2025



For PDR & Associates  
Chartered Accountants

*Dweipayan Das*  
CA. Dweipayan Das  
Partner  
Mem. No. 059698

**RAWA ACADEMY**  
**AT : GADAKANA , PO : MANCHESWAR**  
**BHUBANESWAR , ORISSA - 751017**

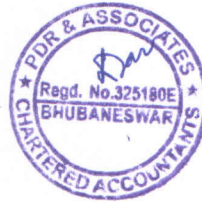
**ADRUTA CHILDREN HOME (F.C. ACCOUNT)**

**BALANCE SHEET AS AT 31ST MARCH ' 2025**

LIABILITIES	AMOUNT ( RS.)	AMOUNT ( RS.)	ASSETS	AMOUNT(RS.)
Opening Balance	1,44,18,894.62	1,52,98,020.37	<b>Fixed Asset :</b> ( As Per Schedule)	1,51,78,968.00
Add : Excess of Income over Expenditure	8,79,125.75		<b>Closing Balance :</b> Cash in Hand	715.00
			<b>Cash at Bank :</b> State Bank of India-New Delhi ( A/c No-99013 )	42,116.50
			AXIS Bank Ltd.	76,220.88
		<b>1,52,98,020.38</b>		<b>1,52,98,020.38</b>

Place : Bhubaneswar

Date : 19.08.2025



For PDR & Associates  
Chartered Accountants

*Dweepayan Das*  
CA. Dweepayan Das  
Partner  
Mem. No. 059698

**RAWA ACADEMY**  
**AT : GADAKANA , PO : MANCHESWAR**  
**BHUBANESWAR , ORISSA - 751017**

**ADRUTA CHILDREN HOME (F.C. ACCOUNT)**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH ' 2025**

	<b>RECEIPTS</b>	<b>AMOUNT(RS.)</b>		<b>PAYMENTS</b>	<b>AMOUNT(RS.)</b>
To	<b>Opening Balance :</b>		By	Educational Books & Note Books	3,13,618.00
	Cash in Hand	715.00	By	Medical Expenses	70,580.00
	State Bank of India-New Delhi ( A/c No-99013 )	23,162.44	By	Recreational Activities	75,600.00
	AXIS Bank Ltd.	41,734.19	By	Vocational Training	78,158.00
To	Grant -in Aid received ASHA for Education Seattle chapter	42,35,000.00	By	Electrical Expenses	38,786.00
To	Institutional Donation : Gurukrupa Foundation-USA	17,33,396.00	By	School fees	55,19,102.00
To	India Development & Relief Fund(IDRF,USA)	23,27,640.00	By	Electricity Utility Charges	2,09,371.00
To	Bank Interest	10,472.00	By	Transportations	3,92,272.00
			By	Observational Expenses	1,45,600.00
			By	Fooding & Mess expenses	8,22,966.00
			By	Clothing Expenses	2,50,000.00
			By	Printing & Stationery	32,000.00
			By	Art Exhibition	12,500.00
			By	Bank Charges	8,551.25
			By	Plantation Expenses	55,000.00
			By	Telephone Expenses	3,278.00
			By	Electrical Instalation	1,00,000.00
			By	School Accessories	2,25,685.00
			By	<b>Closing Balances :</b>	
				Cash in Hand	715.00
				<b>Cash at Bank :</b>	
				State Bank of India-New Delhi ( A/c No-99013 )	42,116.50
				AXIS Bank Ltd.	76,220.88
		<b>83,72,119.63</b>			<b>83,72,119.63</b>

Place : Bhubaneswar  
Date : 19.08.2025



**For PDR & Associates**  
**Chartered Accountants**

*Dweipayan Das*  
**CA. Dweipayan Das**  
**Partner**  
**Mem. No. 059698**

**RAWA ACADEMY**  
**AT : GADAKANA , PO : MANCHESWAR**  
**BHUBANESWAR , ORISSA - 751017**

**ADRUTA CHILDREN HOME (F.C. ACCOUNT)**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH ' 2025**

	EXPENDITURE	AMOUNT(RS.)		INCOME	AMOUNT(RS.)
To	Educational Books & Note Books	3,13,618.00	By	Grant - in Aid received	
To	Medical Expenses	70,580.00		ASHA for Education	
				Seattle chapter	42,35,000.00
To	Recreational Activities	75,600.00			
To	Vocational Training	78,158.00	By	Institutional Donation :	
To	Electrical Expenses	38,786.00		Gurukrupa Foundation-USA	17,33,396.00
To	School fees	55,19,102.00	By	India Development & Relief	
				Fund(IDRF,USA)	23,27,640.00
To	Electricity Utility Charges	2,09,371.00			
To	Transportations	3,92,272.00			
To	Observational Expenses	1,45,600.00	By	Bank Interest	10,472.00
To	Fooding & Mess expenses	8,22,966.00			
To	Clothing Expenses	2,50,000.00			
To	Printing & Stationery	32,000.00			
To	Art Exhibition	12,500.00			
To	Yoga & Meditation	1,20,715.00			
To	Bank Charges	8,551.25			
To	Plantation Expenses	55,000.00			
To	Telephone Expenses	3,278.00			
To	Excess of Income over Expenditure	8,79,125.75			
		<b>83,06,508.00</b>			<b>83,06,508.00</b>

Place : Bhubaneswar

Date : 19.08.2025



**For PDR & Associates**  
**Chartered Accountants**

*Dweipayan Das*  
**CA. Dweipayan Das**  
**Partner**  
**Mem. No. 059698**

RAWA ACADEMY  
AT : GADAKANA , PO : MANCHESWAR  
BHUBANESWAR , ORISSA

ADRUTA CHILDREN HOME (F.C. ACCOUNT)

SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH ' 2025

	Particulars	WDV as on	Addition	Addition	WDV as on
		1st April 2024	01/04/24 to 30/09/24	01/10/24 to 31/03/25	31st March 2025
1	School Accessories	7,99,976	-	2,25,685	10,25,661
2	Clock	2,536	-	-	2,536
3	Utensil	1,17,120	-	-	1,17,120
4	Musical	16,062	-	-	16,062
5	Iron	52	-	-	52
6	Sewing Machine	805	-	-	805
7	Emergency Light	19	-	-	19
8	Refrigerator	1,503	-	-	1,503
9	Bed/Bedding	13,12,615	-	-	13,12,615
10	Electrical Instalation	11,66,084	-	1,00,000	12,66,084
11	Furniture & Fixture	9,26,366	-	-	9,26,366
12	Building Construction	92,85,830	-	-	92,85,830
13	CC TV	1,84,715	-	-	1,84,715
14	Bolero	2,00,000	-	-	2,00,000
15	Sports Accessories	1,29,150	-	-	1,29,150
16	Air Condisioner	2,00,000	-	5,00,000	7,00,000
17	Medical Euiptment	10,450	-	-	10,450
		<b>1,43,53,283</b>	-	<b>8,25,685</b>	<b>1,51,78,968</b>

Place : Bhubaneswar

Date : 19.08.2025

