



## INDEPENDENT AUDITOR'S REPORT

To

*The Members of*

**SOCIAL NEED EDUCATION AND HUMAN AWARENESS**

**NAGAPATTINAM**

**Report on the Financial Statements**

We have audited the accompanying financial statements of **FOREIGN CONTRIBUTION ACCOUNT** of **SOCIAL NEED EDUCATION AND HUMAN AWARENESS** which comprise the Balance Sheet as at March 31, 2023, and the Statement of Income and Expenditure and Receipts and Payments Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the Accounting Standards applicable in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the relevant applicable provisions for safeguarding the assets of the Society; for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design Implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and 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 the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 from material misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Society's 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 audit opinion on the financial statements

## **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at March 31, 2023, and its Statement of Income and Expenditure for the year.



- i. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2023;
- ii. In the case of the Income and Expenditure Account, Excess of Expenditure over Income for the year ended on that date; and
- iii. In the case of the Receipts and Payments Account, of the cash flow for the year ended on that date.

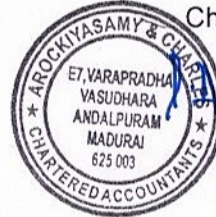
**Report on Other Legal & Statutory Requirements**

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books
- iii. The Balance Sheet, Income and Expenditure Account, and Receipts and Payments Account dealt with by this Report are in agreement with the books of account.

**For Arockiasamy & Charles**

Firm Registration Number : 018079S

Chartered Accountants



*P. Arockiasamy*  
P.Arockiasamy

Partner

Membership No.018348

UDIN: 23018348BGREBX2643

Place : Madurai

Date : 10.07.2023

**SOCIAL NEED EDUCATION AND HUMAN AWARENESS**  
**37, Muthumariyamman Kovil Street, Velippalayam, Nagapattinam 611 001**  
**FOREIGN CONTRIBUTION ACCOUNT**  
**BALANCE SHEET AS AT MARCH 31, 2023**

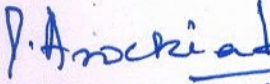
LIABILITIES	Schedule	As at	
		Rs.	March 31, 2023
Capital Fund	1		1,566,111
General Fund	2		433,299
Unutilised Specific Project Fund	3		3,537,275
Current Liabilities	4		2,080
			<b>5,538,765</b>
<b>ASSETS</b>			
Fixed Assets	5		1,566,111
TDS Payable	6		1,800
Phone Deposits			174
Rent Advance			10,000
<b>Closing Balance</b>	7		
Cash on Hand		14,754	
Cash at Bank		3,945,926	3,960,680
			<b>5,538,765</b>

This is the Balance Sheet referred to in our report of even date

**For Arockiasamy & Charles**

Firm Registration Number : 018079S

Chartered Accountants

  
P. Arockiasamy

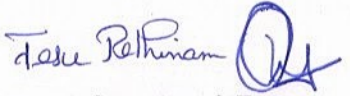
Partner

Membership No.018348

UDIN : 23018348BGREBX2643



  
Ramanee  
President

  
T. S. Rethinam  
Secretary & Treasurer

Place : Madurai

Date : 10.07.2023

**SOCIAL NEED EDUCATION AND HUMAN AWARENESS**  
**37, Muthumariyamman Kovil Street, Velippalayam, Nagapattinam 611 001**  
**FOREIGN CONTRIBUTION ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023**

Receipts	Schedule	Rs.	Rs.	Payments	Schedule	Rs.	Rs.
<b>Opening Balance</b>	<b>8</b>			<b>Programme Expenses</b>	<b>9</b>		
Cash on Hand		899		Both Ends - Netherlands		4,905,021	
Cash at Bank		<u>4,279,265</u>	4,280,164	CCFD - Tereee Solidare - France		4,023,252	
				Seniorer Uden Graenser - Denmark		556	
<b>Foreign Contribution Received From</b>	<b>9</b>			Stockholm University - Sweedon		7,231,358	
Both Ends - Netherlands		5,064,143		WhyHunger - New York, USA		2,690,678	
CCFD - Tereee Solidare - France		3,936,678		General expenses		<u>143,606</u>	18,994,471
Stockholm University - Sweedon		6,869,615		Capital Expenditure	<b>10</b>		74,090
WhyHunger - New York, USA		<u>2,767,500</u>	18,637,936	LIC GI Remittance			24,960
Bank Interest			112,141	TDS Remittance			620,912
LIC GI Recovery			24,960	<b>CLOSING BALANCE:</b>	<b>7</b>		
TDS Collection			619,912	Cash on Hand		14,754	
				Cash at Bank		<u>3,945,926</u>	3,960,680
			<u><u>23,675,113</u></u>				<u><u>23,675,113</u></u>

**For Arockiasamy & Charles**

Firm Registration Number : 018079S

Chartered Accountants

*P. Arockiasamy*

P. Arockiasamy

Partner

Membership No.018348

UDIN : 23018348BGREBX2648

Place : Madurai

Date : 10.07.2023



**SOCIAL NEED EDUCATION AND HUMAN AWARENESS**  
**37, Muthumariyamman Kovil Street, Velippalayam, Nagapattinam 611 001**  
**FOREIGN CONTRIBUTION ACCOUNT**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023**

	Schedule	Year ended March 31, 2023 Rs.
<b>Income</b>		
<b>Foreign Contribution Received From</b>	<b>9</b>	
Both Ends - Netherlands		5,064,143
CCFD - Teree Solidare - France		3,936,678
Stockholm University - Sweedon		6,869,615
WhyHunger - New York, USA		<u>2,767,500</u>
Bank Interest		112,141
		<u><u>18,637,936</u></u>
		<u><u>18,750,077</u></u>
<b>Expenditure</b>		
<b>Programme Expenses</b>	<b>9</b>	
Both Ends - Netherlands		4,905,021
CCFD - Teree Solidare - France		4,023,252
Seniorer Uden Graenser - Denmark		556
Stockholm University - Sweedon		7,231,358
WhyHunger - New York, USA		2,690,678
General expenses		<u>143,606</u>
Fixed Assets Written off		23,861
Depreciation	<b>5</b>	203,593
		<u>18,994,471</u>
		<u><u>19,221,925</u></u>
Excess of Expenditure over Income		(471,848)

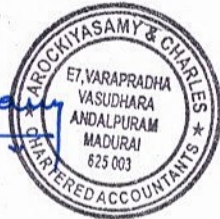
This is the Income and Expenditure Account referred to in our report of even date.

**For Arockiasamy & Charles**

Firm Registration Number : 018079S

Chartered Accountants

*P. Arockiasamy*  
P.Arockiasamy  
Partner



Membership No.018348

UDIN : 23018348BGREBX2643

Place : Madurai

Date : 10.07.2023

*Ramane*  
President

*Tere Bethiam*  
Secretary & Treasurer