

AUDIT REPORT  
&  
STATEMENT OF ACCOUNTS

***SOCIAL NEED EDUCATION AND HUMAN AWARENESS,***  
37, MUTHUMARIYAMMAN KOVIL STREEET,  
VELIPPALAYAM, NAGAPATTINAM  
TAMIL NADU -611 001

**FOREIGN CONTRIBUTION ACCOUNT**

YEAR 2023 - 2024

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**Arockiasamy & Charles**  
**Chartered Accountants**

E-7, Varapradha "Vasudhara",  
78, TPK Road,  
Madurai-625 003.

Phone : 0452 2602193

Email : arockiasamycharlesca@gmail.com



## INDEPENDENT AUDITOR'S REPORT

To

The Members of

**SOCIAL NEED EDUCATION AND HUMAN AWARENESS**

**NAGAPATTINAM**

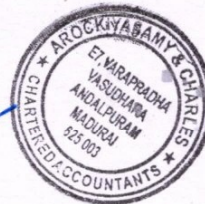
### Report on the Financial Statements

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, 2024, 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.

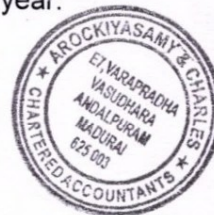
We conducted our audit in accordance with the applicable Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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, 2024, 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, 2024;
- ii. In the case of the Income and Expenditure Account, Excess of Income over Expenditure 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: 24018348BKETDD5257

Place : Madurai

Date : 23.08.2024

**SOCIAL NEED EDUCATION AND HUMAN AWARENESS**  
**37, Muthumariyamman Kovil Street, Velippalayam, Nagapattinam 611 001**  
**FOREIGN CONTRIBUTION ACCOUNT**  
**BALANCE SHEET AS AT MARCH 31, 2024**

LIABILITIES	Schedule	As at	
		Rs.	March 31, 2024
Capital Fund	1		1,672,169
General Fund	2		431,499
Unutilised Specific Project Fund	3		6,315,975
Current Liabilities	4		1,950
TDS Payable	5		736
			<b>8,422,327</b>
<b>ASSETS</b>			
Fixed Assets	6		1,672,169
Phone Deposits			174
Rent Advance			10,000
Salary Advance			4,000
<b>Closing Balance</b>	7		
Cash on Hand		699	
Cash at Bank		<u>6,735,286</u>	6,735,984
			<b>8,422,327</b>

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

**For Arockiasamy & Charles**

Firm Registration Number : 018079S

Chartered Accountants

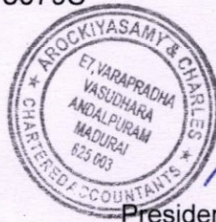
*P. Arockiasamy*

P. Arockiasamy

Partner

Membership No. 018348

UDIN : 24018348BKETDD5257



*Ramane*  
President

*Taru Rethina*

Secretary & Treasurer

Place : Madurai

Date : 23.08.2024

**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, 2024**

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		14,754		Both Ends - Netherlands		4,506,107	
Cash at Bank		3,945,926	3,960,680	CCFD - Teree Solidare - France		3,151,156	
<b>Foreign Contribution Received From</b>	<b>9</b>			Stockholm University - Sweedon		7,854,838	
Both Ends - Netherlands		5,333,132		WhyHunger - New York, USA		999,064	
CCFD - Teree Solidare - France		3,284,946		General expenses		6,215	16,517,380
Stockholm University - Sweedon		10,039,642		Capital Expenditure	<b>10</b>		314,000
WhyHunger - New York, USA		823,883	19,481,603	TDS Payable			1,800
Bank Interest			128,477	LIC GI Remittance			24,960
LIC GI Recovery			24,830	TDS Remittance			630,374
TDS Collection			632,910	Salary Advance			4,000
				<b>CLOSING BALANCE:</b>	<b>7</b>		
				Cash on Hand		699	
				Cash at Bank		6,735,286	6,735,985
			<u>24,228,500</u>				<u>24,228,501</u>

**For Arockiasamy & Charles**  
 Firm Registration Number : 018079S  
 Chartered Accountants

*P. Arockiasamy*  
 P. Arockiasamy  
 Partner  
 Membership No. 018348  
 UDIN : 24018348BKETDD5257  
 Place : Madurai  
 Date : 23.08.2024



**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, 2024**

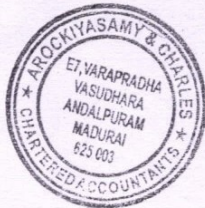
	Schedule	Year ended March 31, 2024 Rs.
<b>Income</b>		
<b>Foreign Contribution Received From</b>	<b>10</b>	
Both Ends - Netherlands		5,333,132
CCFD - Teree Solidare - France		3,284,946
Stockholm University - Sweedon		10,039,642
WhyHunger - New York, USA		823,883
Bank Interest		128,477
		<b>19,481,603</b>
		<b>19,610,080</b>
<b>Expenditure</b>		
<b>Programme Expenses</b>	<b>10</b>	
Both Ends - Netherlands		4,506,107
CCFD - Teree Solidare - France		3,151,156
Stockholm University - Sweedon		7,854,838
WhyHunger - New York, USA		999,064
General expenses		6,215
Fixed Assets Written off		11,058
Depreciation	<b>5</b>	196,884
		<b>16,517,380</b>
		<b>16,725,324</b>
Excess of Income over Expenditure		2,884,756

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 : 24018348BKETDD5257



*Ramani Jesu Bethian*  
 Ramani Jesu Bethian  
 Presid Secretary & Treasurer

Place : Madurai  
 Date : 23.08.2024