

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 2024 - 2025

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

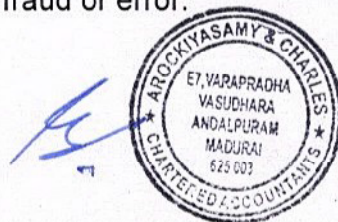
Report on the Financial Statements

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, 2025, 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.

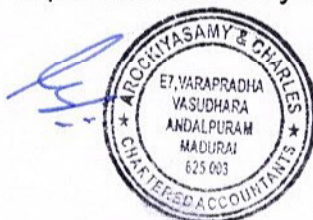
We conducted our audit in accordance with the applicable Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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, 2025, 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, 2025;
- 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.

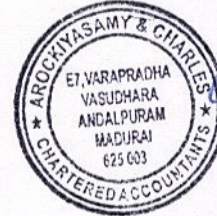
Report on Other Legal & Statutory Requirements

- 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



Arockiasamy
P.Arockiasamy

Partner

Membership No.018348

UDIN: 25018348BMOIFT6238

Place : Madurai

Date : 06.08.2025

SOCIAL NEED EDUCATION AND HUMAN AWARENESS
37, Muthumariyamman Kovil Street, Velippalayam, Nagapattinam 611 001
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT MARCH 31, 2025

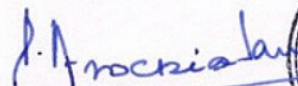
LIABILITIES	Schedule	As at	As at
		March 31, 2025	March 31, 2024
		Rs.	Rs.
Capital Fund	1	16,75,259	16,72,169
General Fund	2	4,31,498	4,31,498
Unutilised Specific Project Fund	3	75,30,136	63,15,975
Current Liabilities	4	2,080	1,950
TDS Payable	5	13,797	736
		96,52,770	84,22,328
ASSETS			
Fixed Assets	6	16,75,259	16,72,169
Phone Deposits		174	174
Rent Advance		10,000	10,000
Salary Advance		4,000	4,000
Programme Advance		-	-
Closing Balance	7		
Cash on Hand		8,701	699
Cash at Bank		79,54,636	67,35,286
		96,52,770	84,22,328

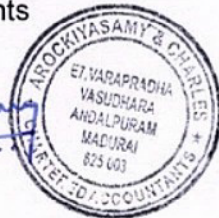
This is the Balance Sheet referred to in our report of even date

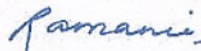
For Arockiasamy & Charles

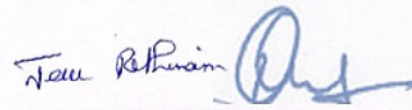
Firm Registration Number : 018079S

Chartered Accountants


P.Arockiasamy
Partner




Ramani
President


Jeeva Rethuain
Secretary & Treasurer

Membership No.018348

UDIN : 25018348BMOIFT6238

Place : Madurai

Date : 06.08.2025

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, 2025

Receipts	Schedule	31-03-2025	31-03-2024	Payments	Schedule	31-03-2025	31-03-2024
Opening Balance	8			Programme Expenses	9		
Cash on Hand		699	14,754	Both Ends - Netherlands		65,14,664	45,06,107
Cash at Bank		67,35,286	39,45,926	CCFD - Teree Solidare - France		35,75,140	31,51,156
Foreign Contribution Received From	9			Crowd Funding		53,017	-
Both Ends - Netherlands		72,46,154	53,33,132	MISEREOR, Germany		13,01,034	-
CCFD - Teree Solidare - France		53,04,138	32,84,946	Stockholm University - Sweedon		1,11,31,064	78,54,838
MISEREOR, Germany		17,27,517	-	WhyHunger - New York, USA		20,62,448	9,99,064
Stockholm University - Sweedon		99,02,090	1,00,39,642	General expenses		-	6,215
WhyHunger - New York, USA		17,52,509	8,23,883	Capital Expenditure	10	2,86,510	3,14,000
Bank Interest				LIC GI Remittance		24,830	24,960
Fixed Deposit Interest		30,006	-	TDS Remittance		9,29,666	6,30,374
Savings Bank Interest		1,75,624	1,28,477	Programme Advance		-	-
				Salary Advance		-	4,000
				TDS Payable		-	1,800
LIC GI Recovery		24,960	24,830	CLOSING BALANCE:	7		
TDS Collection		9,42,727	6,32,910	Cash on Hand		8,701	699
				Cash at Bank		79,54,636	67,35,286
		3,38,41,710	2,42,28,500			3,38,41,710	2,42,28,500

For Arockiasamy & Charles

Firm Registration Number : 018079S

Chartered Accountants

P. Arockiasamy
P. Arockiasamy



Partner
Membership No. 018348
UDIN : 25018348BMOIFT6238
Place : Madurai
Date : 06.08.2025

Pamani
President

Taru Rethiam
Secretary & Treasurer

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, 2025

	Schedule	Year ended March 31, 2025 Rs.	Year ended March 31, 2024 Rs.
Income			
Foreign Contribution Received From	10		
Both Ends - Netherlands		72,46,154	53,33,132
CCFD - Teree Solidare - France		53,04,138	32,84,946
MISEREOR, Germany		17,27,517	-
Stockholm University - Sweedon		99,02,090	1,00,39,642
WhyHunger - New York, USA		17,52,509	8,23,883
Bank Interest			
Fixed Deposit Interest		30,006	-
Savings Bank Interest		1,75,624	1,28,477
		2,61,38,038	1,96,10,080
Expenditure			
Programme Expenses	10		
Both Ends - Netherlands		65,14,664	45,06,107
CCFD - Teree Solidare - France		35,75,140	31,51,156
Crowd Funding		53,017	-
MISEREOR, Germany		13,01,034	-
Stockholm University - Sweedon		1,11,31,064	78,54,838
WhyHunger - New York, USA		20,62,448	9,99,064
General expenses		-	6,215
Fixed Assets Written off		61,614	11,058
Depreciation	5	2,21,806	1,96,884
		2,49,20,787	1,67,25,324
Excess of Income over Expenditure		12,17,251	28,84,756

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



Ramani
Ramani
President

Jaya Rethuan
Jaya Rethuan
Secretary & Treasurer

Membership No.018348

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Date : 06.08.2025