

**AUDIT REPORT
&
STATEMENT OF ACCOUNTS**

SOCIAL NEED EDUCATION AND HUMAN AWARENESS

1231/1, ELANCHERAN NAGAR,
NAMBIAR NAGAR ROAD,
KADAMBADI, NAGAPATTINAM
TAMIL NADU -611 001

YEAR 2025 - 2026

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 - 611 001

Report on the Financial Statements

We have audited the accompanying financial statements of "**Social Need Education and Human Awareness**" which comprise the Balance Sheet as at March 31, 2026, 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



A handwritten signature in blue ink, likely belonging to the auditor, positioned next to the circular stamp.

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, 2026, 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, 2026;
- 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.

Place : Madurai
Date : 17.08.2026

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



P. Arockiasamy

P. Arockiasamy
Partner

Membership No. 018348

UDIN: 26018348PONHYV6182

SOCIAL NEED EDUCATION AND HUMAN AWARENESS
1231/1, Elancheran Nagar, Nambiar Nagar Road, Kadambadi, Nagapattinam - 611001
CONSOLIDATED FINANCIAL STATEMENT
BALANCE SHEET AS AT MARCH 31, 2026

LIABILITIES	Schedule	31.03.2026	31.03.2025
			Rs.
Capital Fund	1	22,83,320	32,50,245
General Fund	2	18,29,955	11,78,975
Unutilised Specific Project Fund	3	28,55,225	81,23,854
Employees Gratuity Fund	4	92,907	92,907
Staff Welfare Fund	5	92,86,676	79,17,176
Current Liabilities	6	10,18,678	10,50,068
		1,73,66,761	2,16,13,225
ASSETS			
Fixed Assets	7	22,83,320	32,50,245
Loans & Advances	8	60,44,390	70,92,466
TDS Receivable		31,473	23,550
Fixed Deposits		20,22,274	-
Closing Balance	9		
Cash on Hand		26,359	31,906
Cash at Bank		69,58,945	1,12,15,058
		1,73,66,761	2,16,13,225

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:26Q18348PONHYV6182

Place : Madurai

Date : 17.08.2026



P. Arumugam
President

J. R. Ravi
Secretary & Treasurer

SOCIAL NEED EDUCATION AND HUMAN AWARENESS
1231/1, Elancheran Nagar, Nambiar Nagar Road, Kadambadi, Nagapattinam - 611001
CONSOLIDATED FINANCIAL STATEMENT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2026

Receipts	Schedule	31.03.2026	31.03.2025	Payments	Schedule	31.03.2026	31.03.2025
Opening Balance	10			FC Programme Expenses	16	2,61,78,201	2,46,37,367
Cash on Hand		31,906	25,141	Local Programme Exp.	17	1,13,68,409	75,28,013
Cash at Bank		1,12,15,058	1,11,09,540	Staff Welfare Expenses	18	3,02,773	33,206
Foreign Contribution Received	11	2,32,35,460	2,59,32,408	LIC GI Remittance	19	24,960	24,960
Local Contribution Received	12	81,98,359	63,75,862	TDS Remittance	20	12,40,779	10,57,923
Local Income	13	6,75,377	3,22,955	Capital Expenditure - FC	21	1,50,200	2,86,510
SWF Income	14	2,580	36,320	Fixed Deposits -SWF		20,22,274	-
Bank Interest	15	3,89,759	3,90,671	Staff Gratuity Fund	4	-	98,471
Sale of Land- FC A/c		8,79,400	-	Staff Welfare Fund	5	11,785	2,79,519
Sale of 150AH Dublar Battery- FC A/c		6,000	-	EPF Remittance		15,78,218	12,63,463
LIC GI Recovery	19	24,960	24,960	ESI Remittance		1,56,695	1,43,304
TDS Collection	20	12,05,293	10,92,862	Loans & Advances	8	27,93,303	41,22,907
Staff Gratuity Fund	4	-	40,795	TDS Receivable		7,923	5,145
Staff Welfare Fund	5	13,81,285	11,17,555	Rent Advance- Written off		5,000	-
EPF Recovery		15,77,244	13,14,867	CLOSING BALANCE:	9		
ESI Recovery		1,61,765	1,38,898	Cash on Hand		26,359	31,906
Loans & Advances	8	38,41,379	28,04,918	Cash at Bank		69,58,945	1,12,15,058
		5,28,25,825	5,07,27,752			5,28,25,825	5,07,27,752

For Arockiasamy & Charles

Firm Registration Number : 018079S

Chartered Accountants

P. Arockiasamy
P. Arockiasamy
Partner
Membership No. 018348
UDIN : 26018348PONHYV6182
Place : Madurai
Date : 17.08.2026



P. Arockiasamy
President

F. Arockiasamy
Secretary & Treasurer

SOCIAL NEED EDUCATION AND HUMAN AWARENESS
1231/1, Elancheran Nagar, Nambiar Nagar Road, Kadambadi, Nagapattinam - 611001
CONSOLIDATED FINANCIAL STATEMENT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2026

	Schedule	31.03.2026 Rs.	31.03.2025 Rs.
Income			
Foreign Contribution Received	11	2,32,35,460	2,59,32,408
Local Contribution Received	12	81,98,359	63,75,862
Local Income	13	6,75,377	3,22,955
SWF Income	14	2,580	36,320
Bank Interest	15	3,89,759	3,90,671
Gain on Sale of Land		94,602	-
Sale of 150AH Dublar Battery- FC A/c		6,000	-
		3,26,02,137	3,30,58,216
Expenditure			
FC Programme Expenses	16	2,61,78,201	2,46,37,367
Local Programme Expenses	17	1,13,68,409	75,28,013
Staff Welfare Expenses	18	3,02,773	33,206
Fixed Assets Written off		63,761	78,717
Depreciation	7	2,68,566	2,76,880
		3,81,81,710	3,25,54,183
Excess of Expenditure over Income		(55,79,573)	5,04,033

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: 26018348PONHYV6182

Place : Madurai

Date : 17.08.2026

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President

T. S. Rethina Rethina
Secretary & Treasurer