

**AUDIT REPORT
&
STATEMENT OF ACCOUNTS**

SOCIAL NEED EDUCATION AND HUMAN AWARENESS,

**1231/1, Elancheran Nagar, Nambiar Nagar Road,
Kadambadi, Nagapattinam - 611001**

FOREIGN CONTRIBUTION ACCOUNT

YEAR 2025 - 2026

**Arockiasamy & Charles
*Chartered Accountants***

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

Phone : 0452 2602193

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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, 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

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.

For Arockiasamy & Charles

Firm Registration Number : 018079S

Chartered Accountants



P. Arockiasamy

P.Arockiasamy

Partner

Place : Madurai

Date : 17.08.2026

Membership No.018348

UDIN: 26018348PONHYV6182

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

FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT MARCH 31, 2026

LIABILITIES	Schedule	31.03.2026	31.03.2025
			Rs.
Capital Fund	1	7,85,349	16,75,259
General Fund	2	13,10,898	4,31,498
Unutilised Specific Project Fund	3	46,02,945	75,30,136
Current Liabilities	4	2,080	2,080
TDS Payable	5	774	13,797
		67,02,046	96,52,770
ASSETS			
Fixed Assets	6	7,85,349	16,75,259
Phone Deposits		174	174
Rent Advance		10,000	10,000
Salary Advance		-	4,000
Closing Balance	7		
Cash on Hand		17,579	8,701
Cash at Bank		58,88,944	79,54,636
		67,02,046	96,52,770

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 : 26018348PONHYV6182

Place : Madurai

Date : 17.08.2026



P. Arumugam

President

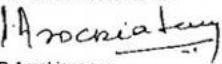
T. S. Rethinam

Secretary & Treasurer

R. Sathish

SOCIAL NEED EDUCATION AND HUMAN AWARENESS
1231/1, Elancheran Nagar, Nambiar Nagar Road, Kadambadi, Nagapattinam - 611001
FOREIGN CONTRIBUTION ACCOUNT
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	8			Programme Expenses	9		
Cash on Hand		8,701	699	Both Ends - Netherlands		58,13,264	65,14,664
Cash at Bank		79,54,636	67,35,286	CCFD - Tereee Solidare - France		46,58,938	35,75,140
Foreign Contribution Received From	9			MISEREOR, Germany		20,79,824	13,60,534
Both Ends - Netherlands		65,29,010	72,46,154	Stockholm University - Sweedon		94,51,285	1,13,58,074
CCFD - Tereee Solidare - France		28,69,677	53,04,138	WhyHunger - New York, USA		29,30,396	20,62,448
MISEREOR, Germany		17,31,478	17,27,517	Panorama Global		8,17,276	-
Stockholm University - Sweedon		71,06,403	99,02,090	Crowd Funding		14,700	53,017
WhyHunger - New York, USA		41,81,712	17,52,509	General expenses		5,62,718	-
Panorama Global		8,17,180	-				
Bank Interest				LIC GI Remittance		24,960	24,830
Savings Bank Interest		1,59,750	1,75,624	TDS Remittance		10,21,204	9,29,666
Fixed Deposit Interest		-	30,006				
Sale of Land		8,79,400	-				
Sale of 150AH dublar Battery		6,000	-	CLOSING BALANCE:	7		
LIC GI Recovery		24,960	24,960	Cash on Hand		17,579	8,701
TDS Collection		10,08,181	9,42,727	Cash at Bank		58,88,944	79,54,636
Salary Advance Repayment		4,000	-				
		3,32,81,088	3,38,41,710			3,32,81,088	3,38,41,710

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

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





President

Secretary & Treasurer

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

	Schedule	31.03.2026	31.03.2025
Income			Rs.
Foreign Contribution Received From	9		
Both Ends - Netherlands		65,29,010	72,46,154
CCFD - Tereee Solidare - France		28,69,677	53,04,138
MISEREOR, Germany		17,31,478	17,27,517
Stockholm University - Sweedon		71,06,403	99,02,090
WhyHunger - New York, USA		41,81,712	17,52,509
Panorama Global		8,17,180	-
Bank Interest			
Savings Bank Interest		1,59,750	1,75,624
Fixed Deposit Interest		-	30,006
Sale of Land		8,79,400	-
Sale of 150AH dublar Battery		6,000	-
		2,42,80,610	2,61,38,038
Expenditure			
Programme Expenses	9		
Both Ends - Netherlands		58,13,264	65,14,664
CCFD - Tereee Solidare - France		46,58,938	35,75,140
MISEREOR, Germany		20,79,824	13,60,534
Stockholm University - Sweedon		94,51,285	1,13,58,074
WhyHunger - New York, USA		29,30,396	20,62,448
Panorama Global		8,17,276	-
Crowd Funding		14,700	53,017
General expenses		5,62,718	-
		2,63,28,401	2,49,23,877
Excess of Expenditure over Income		(20,47,791)	12,14,161

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



P. Armani *T. J. Rethinam* *R. Ravathi*

President

Secretary & Treasurer