

R. AHUJA & ASSOCIATES
CHARTERED ACCOUNTANTS
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Independent Auditors' Report

To the Members of Society for Rural Development & Action, Thaltukhor (H.P.)

Report on the Financial Statements

We have audited the accompanying financial statements of Society for Rural Development & Action, Thaltukhor (H.P.) ("The Society"), which comprise the Balance Sheet as at 31st March, 2025 and the Income and Expenditure Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Society's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the Accounting Principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditors' 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 the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, 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 control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the 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.

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:

- (a) In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2025; and
- (b) in the case of the Income and Expenditure Account, of the income and expenditure of the Society for the year ended on that date.

We report that:

- (a) 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.
- (b) 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.
- (c) The Balance Sheet and the Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For R. Ahuja & Associates
Chartered Accountants
Firm Registration No.: 003228N

Rajiv Ahuja, Proprietor
Membership No.: 082182
UDIN: 25082182RMFWZ.19410

Place: Parwanoo
Date: June 20, 2025



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR

BALANCE SHEET AS AT 31ST MARCH, 2025

	Particulars	Note No.	As at 31 st March		
			2025	₹	
I.	Sources of Funds				
(1)	NPO Funds				
(a)	Unrestricted Funds	3	1,21,66,391	₹	1,05,14,039
(b)	Restricted Funds		-		-
			1,21,66,391	₹	1,05,14,039
(2)	Non-current Liabilities				
(3)	Current Liabilities				
(a)	Grants Unutilised	11	17,87,397	₹	16,95,303
(b)	Payables	4	17,03,651	₹	17,94,820
(c)	Other Current Liabilities		-		-
			34,91,048	₹	34,90,123
		Total	1,56,57,439	₹	1,40,04,162
II.	Application of Funds				
(1)	Non-current Assets				
(a)	Property, Plant & Equipment and Intangible Assets:				
(i)	Property, Plant & Equipment	12	5,85,166	₹	1,53,082
(ii)	Intangible Assets		-		-
(b)	Non-current Investments		-		-
			5,85,166	₹	1,53,082
(2)	Current assets				
(a)	Grants Receivable	11	22,60,008	₹	20,84,508
(b)	Current Investments	5	96,05,245	₹	90,54,503
(c)	Cash & Bank Balances	6	31,50,008	₹	26,07,623
(d)	Short-term Loans & Advances	7	57,012	₹	1,04,446
		Total	1,50,72,273	₹	1,38,51,080
			1,56,57,439	₹	1,40,04,162
	Brief about the Entity	1			
	Summary of Significant Accounting Policies, Explanatory Notes & Information	2			

The accompanying notes are an integral part of the Financial Statements.

As per our report of even date attached.

For R. Ahuja & Associates

Chartered Accountants

Firm Registration No.: 003228N

Rajiv Ahuja, Proprietor
Membership No.: 082182
Parwanoo: June 20, 2025



For SRDA

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Director



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Particulars	Note No.	For the year ended 31.03.2025 ₹	For the year ended 31.03.2024 ₹
I.	Income			
(a)	Grants (Restricted Funds)	11	90,73,802	69,59,147
(b)	Other Income (Unrestricted Funds)	8	7,53,234	7,75,798
	Total Income		98,27,036	77,34,945
II	Expenses			
	Expenses on Projects from Grants	11	90,73,802	69,59,147
	Employee Benefits Expense	9	-	55,500
	Depreciation and Amortization Expenses		-	-
	Finance Costs		-	-
	Other Expenses	10	22,568	80,024
	Total expenses		90,96,370	70,94,671
III	Excess of Income over Expenditure for the Year		7,30,666	6,40,274
IV	Transfer to Funds		(7,00,000)	(6,00,000)
V	Balance transferred to Reserves & Surplus		30,666	40,274

The accompanying notes are an integral part of the Financial Statements.

As per our report of even date attached.

For R. Ahuja & Associates

Chartered Accountants

Firm Registration No.: 003228N

Rajiv Ahuja, Proprietor

Membership No.: 082182

Parwanoo: June 20, 2025



For SRDA

Director



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR (H.P.)
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH, 2025

1. Brief about the Entity

The Entity is a Society formed under Societies Registration Act, 1860. It is registered on 23rd April, 1984 by Registrar of Societies, Himachal Pradesh, Shimla vide No. 3423/84 through Memorandum of Association. Its members are not entitled to any share in surplus or assets of the Society. The Society is registered under Section 12A of the Income Tax Act, 1961 vide Unique Regn. No. AAATS5202NE19901. It has got approval under Section 80G of the Income Tax Act, 1961 vide Unique Registration No. AAATS5202NF20212.

2. Summary of Significant Accounting Policies, Explanatory Notes & Information

Preparation of Financial Statements

The financial statements are prepared on the basis of historical cost convention based on the accrual concept.

Grants

Grants are recognised as income when they are applied. The unutilised grants are treated as liability and grants receivable are treated as asset.

Other income

Income other than grants is recognised as income as and when received or accrued.

Expenditure

Efforts are made to recognise all known accrued expenses and provide for them.

Fixed assets

Fixed assets are stated at their original cost of acquisition, less depreciation. The fixed assets acquired from grant money or from administrative income are charged to revenue initially, but they are subsequently capitalised by crediting their amount to the Capital account. Since the fixed assets are debited to revenue, their depreciation is reduced from Capital Fund.

Depreciation

Depreciation on fixed assets is provided on written down value basis in the manner and at the rates prescribed in the Income Tax Act, 1961. In case it is felt that lesser depreciation is required to be provided, it is done so and the rates are mentioned in the schedule of fixed assets. Depreciation on additions made to fixed assets during the year, is provided at 50% of the rate prescribed/mentioned in the fixed assets schedule.



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH, 2025

3 Unrestricted Funds

As at 31 st March	2025	2024
	₹	₹
Capital Fund		
Balance at the beginning of the Year	1,53,083	1,46,653
Additions/ (Sale) of Fixed Assets	5,08,982	39,195
Depreciation of Fixed Assets	(76,898)	(32,765)
Balance at the end of the Year	5,85,167	1,53,083
General Reserve		
Balance at the beginning of the Year	59,19,000	53,19,000
Additions/ (Deductions)	7,00,000	6,00,000
Balance at the end of the Year	66,19,000	59,19,000
Revolving Fund		
Balance at the beginning of the Year	24,21,321	23,98,765
Additions/ (Deductions)	4,89,602	22,556
Balance at the end of the Year	29,10,923	24,21,321
Reserves & Surplus		
Balance at the beginning of the Year	20,20,635	19,80,361
Surplus/ (Deficit) for the year	30,666	40,274
Balance at the end of the Year	20,51,301	20,20,635
Total	1,21,66,391	1,05,14,039

4 Payables

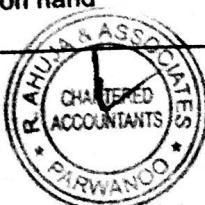
As at 31 st March	2025	2024
	₹	₹
Total Outstanding dues of Creditors other than Micro, Small and Medium Enterprises:		
Expenses Payable	17,03,651	17,94,820
Total	17,03,651	17,94,820

5 Current Investments

As at 31 st March	2025	2024
	₹	₹
Bank Fixed Deposit maturing within 12 months	95,50,955	89,54,610
Interest Accrued but not Due	54,290	99,893
Total	96,05,245	90,54,503

6 Cash and Bank Balances

As at 31 st March	2025	2024
	₹	₹
Balances with Banks in Savings Accounts	31,49,018	26,06,749
Cash on hand	990	874
Total	31,50,008	26,07,623



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SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH, 2025

7 Short Term Loans and Advances

	2025	2024
As at 31 st March	₹	₹
Income Tax Deducted at Source	57,012	1,04,446
Total	57,012	1,04,446

8 Other Income

	2025	2024
As at 31 st March	₹	₹
Interest Income	7,53,234	6,58,145
Community contribution	-	1,01,858
Sale of Old Furniture	-	15,795
Total	7,53,234	7,75,798

9 Employee Benefits Expense

	2025	2024
As at 31 st March	₹	₹
Salaries	-	55,500
Total	-	55,500

10 Other Expenses

	2025	2024
As at 31 st March	₹	₹
Travelling	-	15,900
Excess Expenditure on Projects over & above sanctioned Grant	22,568	62,788
Bank Charges	-	1,336
Total	22,568	80,024

Expenses Payable

Bimla Devi, Balh (FC)	20,000
Childline, Hamirpur	5,53,639
Childline, Mandi	5,32,220
Creche Helpers 2022-23	9,000
Creche Payable	33,297
Creche Payable 2023-24	3,00,000
Creche Workers Salary 2022-23	18,000
Durga Sales Corp. (FC)	12,000
Geema Sharma URCH	16,000
Kusum Lata Sharma FCC	1,20,000
Nirmala Devi, ANM URCH	16,000
Raju Ram 2022-23	9,057
Raju Ram SRDA	5,213
Romesh Provision Store	57,943
Thakur Stationers, Mandi	1,282

Total

17,03,651



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025
STATEMENT OF GRANTS

All figures in ₹

Sl. No.	Purpose/Source	Receivable as on 01.04.2024	Unutilised as on 01.04.2024	Received during the year	Total	Utilised	Overspent	Receivable as on 31.03.2025	Unutilised as on 31.03.2025
1	AJWS US, New York Education & Awareness on Environment & Forest Issues	-	6,40,481	-	6,40,481	6,40,481	-	-	-
2	SCFMT Studies	-	-	4,07,363	4,07,363	4,07,363	-	-	-
3	Training & Awareness on Community based Natural Resource Management I	-	10,54,822	-	10,54,822	10,54,822	-	-	-
4	Training & Awareness on Community based Natural Resource Management II	-	-	24,93,579	24,93,579	14,87,178	-	-	10,06,401
5	Disaster Relief Work in Sirmaur	-	-	1,63,805	1,63,805	1,63,805	1,323	-	-
6	Global Green Fund, U.K. Climate Disaster Study	-	-	8,56,000	8,56,000	97,282	-	-	7,58,718
7	Flying Angel Charity, Switzerland FAC Scholarship Programme	-	-	2,44,278	2,44,278	2,38,000	-	-	6,278
8	Womanity Foundation, Switzerland Single Women Land Rights Study	-	-	6,00,480	6,00,480	6,00,480	968	-	-
9	HPSACS, Shimla TIP, Mandi	-	-	25,77,161	25,77,161	25,77,161	-	-	-
10	Outreach Activities	-	-	11,230	11,230	11,230	-	-	-
11	Women & Child Development (WCD), Govt. of H.P. Creche Scheme 2023-24	4,80,383	-	-	(4,80,383)	-	-	4,80,383	-
12	FCC	1,80,000	-	-	(1,80,000)	1,80,000	20,267	3,60,000	-
13	Mission Director, NRHM, Shimla Urban RCH 2023-24	45,500	-	61,500	16,000	-	-	-	16,000
14	Urban RCH 2024-25	-	-	2,05,000	2,05,000	2,46,000	10	41,000	-
15	Childline India Foundation Mumbai Childline, Mandi	7,00,943	-	-	(7,00,943)	-	-	7,00,943	-
16	Childline, Hamirpur	6,77,682	-	-	(6,77,682)	-	-	6,77,682	-
17	Sam Dasani Foundation, Hongkong Infrastructure Development in Schools	-	-	45,000	45,000	45,000	-	-	-
18	Abhay Dan Trust, New Delhi Administration, General Activities and Revolving Fund	-	-	13,25,000	13,25,000	13,25,000	-	-	-
Total		20,84,508	16,95,303	89,90,396	86,01,191	90,73,802	22,568	22,60,008	17,87,397
Previous year		16,41,730	-	82,11,672	65,69,942	69,59,147	62,788	20,84,508	16,95,303



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025
31ST MARCH, 2025

All figures in ₹

12. PROPERTY, PLANT & EQUIPMENT: TANGIBLE ASSETS

PARTICULARS	GROSS BLOCK			ACCUMULATED DEPRECIATION			NET BLOCK	
	Opening as at 01.04.2024	Additions during the year	Closing as at 31.03.2025	Upto 01.04.2024	For the year	Upto 31.03.2025	WDV as on 31.03.2025	WDV as on 31.03.2024
Building	39,284	-	39,284	5,696	1,679	7,375	31,909	33,588
Office Equipments	29,394	-	29,394	8,157	3,186	11,343	18,051	21,237
Computers	1,03,093	41,453	1,44,546	41,784	32,814	74,598	69,948	61,309
Furniture & Fixtures	36,033	-	36,033	8,268	2,777	11,045	24,989	27,765
Vehicles	12,710	4,67,529	4,80,239	3,527	36,442	39,969	4,40,270	9,183
Total	2,20,514	5,08,982	7,29,496	67,432	76,898	1,44,330	5,85,166	1,53,082
Previous year	1,81,319	39,195	2,20,514	34,667	32,765	67,432	1,53,082	1,46,652

Note: The value of Gross Block as on 01.04.2023 shown above is actually the Written Down Value as on 01.04.2022, as the Society was not showing Gross Block figures in the Balance Sheet earlier.

Additions to fixed assets:

Car Alto K-10	Abhay Dan	4,67,529
Tablet (Computer)	AJWS SCFMT Studies	41,453



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SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR

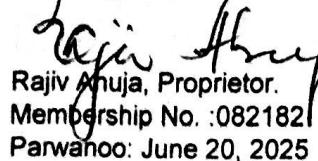
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

Receipts	₹	₹	Payments	₹	₹
OPENING BALANCE					
Cash in hand	874		Project expenses from grants		90,73,802
Cash at bank	26,06,749	26,07,623			
Grant in aid received		89,90,396	Excess Expenditure on Projects over & above sanctioned grant		22,568
Interest Income		7,53,234	Increase in Fixed Deposit		5,50,742
Increase in Revolving Fund		4,89,602	Decrease in Payables		91,169
Decrease in Loans & Advances		47,434			
			CLOSING BALANCE		
			Cash in hand	990	
			Cash at bank	31,49,018	31,50,008
		1,28,88,289			1,28,88,289

AUDITORS' REPORT

Audited and found in accordance with the books of account and other records produced before us and as per the information & explanations given thereto.

For R. Ahuja & Associates
Chartered Accountants
Firm Regn. No.: 003228N


Rajiv Ahuja, Proprietor.
Membership No.: 082182
Parwanoo: June 20, 2025



For SRDA
Director

