

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, 2026 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, 2026; 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.

Place: Parwanoo
Date: August 29, 2026

For R. Ahuja & Associates
Chartered Accountants
Firm Registration No.: 003228N
Rajiv Ahuja
Rajiv Ahuja, Proprietor.
Membership No.: 082182
UDIN: 26082182RLQJTH3702



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR
BALANCE SHEET AS AT 31ST MARCH, 2026

	Particulars	Note No.	As at 31 st March	As at 31 st March
			2026 ₹	2025 ₹
I. Sources of Funds				
(1) NPO Funds				
(a) Unrestricted Funds				
(b) Restricted Funds		3	13,573,907	12,166,391
			-	-
			13,573,907	12,166,391
(2) Non-current Liabilities			-	-
(3) Current Liabilities				
(a) Grants Unutilised		10	1,520,179	1,787,397
(b) Payables		4	1,417,695	1,703,651
(c) Other Current Liabilities			-	-
			2,937,874	3,491,048
			16,511,781	15,657,439
	Total			
II. Application of Funds				
(1) Non-current Assets				
(a) Property, Plant & Equipment and Intangible Assets:				
(i) Property, Plant & Equipment		11	493,178	585,166
(ii) Intangible Assets			-	-
(b) Non-current Investments			-	-
			493,178	585,166
(2) Current assets				
(a) Grants Receivable		10	1,840,077	2,260,008
(b) Current Investments		5	10,224,147	9,605,245
(c) Cash & Bank Balances		6	3,828,600	3,150,008
(d) Short-term Loans & Advances		7	125,779	57,012
			16,018,603	15,072,273
			16,511,781	15,657,439
	Total			
Brief about the Entity		1		
Summary of Significant Accounting Policies,		2		
Explanatory Notes & Information				

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
Rajiv Ahuja, Proprietor
Membership No.: 082182
Parwanoo: August 29, 2026



For SRDA

D. L.

Director



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

	Particulars	Note No.	For the year ended 31.03.2026 ₹	For the year ended 31.03.2025 ₹
I.	Income			
(a)	Grants (Restricted Funds)	10	10,605,640	9,073,802
(b)	Other Income (Unrestricted Funds)	8	888,927	753,234
	Total Income		11,494,567	9,827,036
II	Expenses			
	Expenses on Projects from Grants	10	10,605,640	9,073,802
	Employee Benefits Expense		-	-
	Depreciation and Amortization Expenses		-	-
	Finance Costs	9	2,961	22,568
	Other Expenses			
	Total expenses		10,608,601	9,096,370
III	Excess of Income over Expenditure for the Year		885,966	730,666
IV	Transfer to Funds		(800,000)	(700,000)
V	Balance transferred to Reserves & Surplus		85,966	30,666

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.: 082182

Rajiv Ahuja, Proprietor

Membership No.: 082182

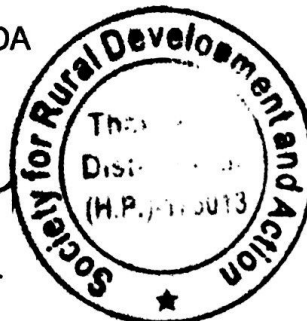
Parwanoo: August 29, 2026



For SRDA

[Signature]

Director



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR (H.P.)
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH, 2026

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, 2026

3 Unrestricted Funds

As at 31 st March	2026 ₹	2025 ₹
Capital Fund		
Balance at the beginning of the Year	585,167	153,083
Additions/ (Sale) of Fixed Assets	13,000	508,982
Depreciation of Fixed Assets	(104,988)	(76,898)
Balance at the end of the Year	493,179	585,167
General Reserve		
Balance at the beginning of the Year	6,619,000	5,919,000
Additions/ (Deductions)	800,000	700,000
Balance at the end of the Year	7,419,000	6,619,000
Revolving Fund		
Balance at the beginning of the Year	2,910,923	2,421,321
Additions/ (Deductions)	613,538	489,602
Balance at the end of the Year	3,524,461	2,910,923
Reserves & Surplus		
Balance at the beginning of the Year	2,051,301	2,020,635
Surplus/ (Deficit) for the year	85,966	30,666
Balance at the end of the Year	2,137,267	2,051,301
Total	13,573,907	12,166,391

4 Payables

As at 31 st March	2026 ₹	2025 ₹
Total Outstanding dues of Creditors other than Micro, Small and Medium Enterprises:		
Expenses Payable	1,417,695	1,703,651
Total	1,417,695	1,703,651

5 Current Investments

As at 31 st March	2026 ₹	2025 ₹
Bank Fixed Deposit maturing within 12 months	10,224,147	9,605,245
Total	10,224,147	9,605,245

6 Cash and Bank Balances

As at 31 st March	2026 ₹	2025 ₹
Balances with Banks in Savings Accounts	3,827,726	3,149,018
Cash on hand	874	990
Total	3,828,600	3,150,008



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH, 2026

7 Short Term Loans and Advances

	2026	2025
	₹	₹
As at 31 st March	125,779	57,012
Income Tax Deducted at Source	125,779	57,012
Total		

8 Other Income

	2026	2025
	₹	₹
As at 31 st March	777,006	753,234
Interest Income	55,992	-
Community contribution	350	-
Membership fees	55,579	-
Project income	888,927	753,234
Total		

9 Other Expenses

	2026	2025
	₹	₹
As at 31 st March	2,961	22,568
Excess Expenditure on Projects over & above sanctioned Grant	2,961	22,568
Total		

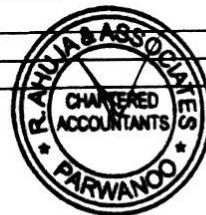
Expenses Payable

	2026	2025
Bimla Devi, Balh (FC)	20,000	20,000
Childline, Hamirpur	269,244	553,639
Childline, Mandi	284,500	532,220
Creche Helpers 2022-23	9,000	9,000
Creche Payable	33,297	33,297
Creche Payable 2023-24	300,000	300,000
Creche Workers Salary 2022-23	18,000	18,000
Durga Sales Corpn. (FC)	-	12,000
Geema Sharma URCH	24,000	16,000
Inder Singh	1,200	
Kusum Lata Sharma FCC	-	120,000
Nirmala Devi, ANM URCH	24,000	16,000
Rajiv Ahuja, Parwanoo	5,000	
Raju Ram 2022-23	9,057	9,057
Raju Ram SRDA	5,213	5,213
Romesh Provision Store	27,943	57,943
Thakur Stationers, Mandi	-	1,282
TIP	387,241	-
Total	1,417,695	1,703,651



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026
STATEMENT OF GRANTS

Sl. No.	Purpose/Source	All figures in ₹							
		Receivable as on 01.04.2025	Unutilised as on 01.04.2025	Received during the year	Total	Utilised	Overspent	Receivable as on 31.03.2026	Unutilised as on 31.03.2026
	AJWS US, New York								
1	Training & Awareness on Community based Natural Resource Management I	-	1,006,401	-	1,006,401	1,006,401		-	-
2	Training & Awareness on Community based Natural Resource Management II	-	-	2,631,727	2,631,727	1,585,243		-	1,046,484
	Global Green Fund, U.K.								
3	Climate Disaster Study	-	758,718	-	758,718	758,718	1,813	-	-
	Flying Angel Charity, Switzerland								
4	FAC Scholarship Programme	-	6,278	272,310	278,588	274,620	-	-	3,968
	DASRA, USA								
5	General purpose grant	-	-	1,041,101	1,041,101	587,374	-	-	453,727
	HPSACS, Shimla								
6	TIP, Mandi	-	-	2,976,043	2,976,043	3,363,284		387,241	-
	Women & Child Development (WCD), Govt. of H.P.								
7	Creche Scheme 2023-24	480,383	-	-	(480,383)	-	-	480,383	-
8	FCC 2024-25	360,000	-	180,000	(180,000)	-	-	180,000	-
9	FCC 2025-26	-	-	-	-	15,000	-	15,000	-
	Mission Director, NRHM, Shimla								
10	Urban RCH 2023-24	-	16,000	-	16,000	-	-	-	16,000
11	Urban RCH 2024-25	41,000	-	41,000	-	-	-	-	-
12	Urban RCH 2025-26	-	-	205,000	205,000	246,000	306	41,000	-
	Childline India Foundation Mumbai								
13	Childline, Mandi	700,943	-	326,833	(374,110)	-	-	374,110	-
14	Childline, Hamirpur	677,682	-	315,339	(362,343)	-	-	362,343	-
	Sam Dasani Foundation, Hongkong								
15	Infrastructure Development in Schools	-	-	15,000	15,000	15,000		-	-
	Abhay Dan Trust, New Delhi								
	Administrative, General Activities & Revolving Fund	-	-	2,610,000	2,610,000	2,610,000		-	-
	Directorate of ST, SC, OBC, Shimla								
17	Eye screening camp	-	-	144,000	144,000	144,000		842	-
	Total	2,260,008	1,787,397	10,758,353	10,285,742	10,605,640	2,961	1,840,077	1,520,179
	Previous year	2,084,508	1,695,303	8,990,396	8,601,191	9,073,802	22,568	2,260,008	1,787,397



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR
NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026
31ST MARCH, 2026

11. PROPERTY, PLANT & EQUIPMENT: TANGIBLE ASSETS

PARTICULARS	WDV as at 01.04.2025	Additions during the year	Total	Depreciation		WDV as on 31.03.2026
				Rate	Amount	
Building	31,909	-	31,909	15%	4,786	27,123
Office Equipments	18,050	13,000	31,050	15%	3,683	27,367
Computers	69,948	-	69,948	40%	27,979	41,969
Furniture & Fixtures	24,989	-	24,989	10%	2,499	22,490
Vehicles	440,270	-	440,270	15%	66,041	374,229
	585,166		598,166			
Previous year					104,988	493,178
	153,082	508,982	662,064	-	76,898	585,166

Purchase of Mobile phone
Less: Exchange of old mobile
Net addition

14,500
(1,500)
13,000



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

Receipts	₹	₹	Payments	₹	₹
OPENING BALANCE					
Cash in hand	990		Project expenses from grants		10,605,640
Cash at bank	3,149,018	3,150,008			
			Excess Expenditure on Projects over & above sanctioned grant		2,961
Grant in aid received		10,758,353			
Interest Income		777,006	Increase in Fixed Deposit		618,902
Community contribution		55,992			
Membership fees		350	Decrease in payables		285,956
Project Income		55,579	Increase in Loans & Advances		68,767
Increase in Revolving Fund		613,538	CLOSING BALANCE		
			Cash in hand	874	
			Cash at bank	3,827,726	3,828,600
		15,410,826			15,410,826

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: August 29, 2026



For SRDA

(Signature)

Director

