Singh Kamra & Co
Chartered Accountants

Audit, Tax & Advisory

INDEPENDENT AUDITOR'S REPORT

To the members of
Society for the Upliftment of Villagers & Development of Himalayan Areas(SUVIDHA)
Haldwani (Uttarakhand)

Report on the Financial Statements

We have audited the attached Balance Sheet of **Society for the Upliftment of Villagers & Development of Himalayan Areas(SUVIDHA)** as at 31st March, 2025, the Statement of Receipt & Payment and Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

Management's Responsibility For The Financial Statements

Management is responsible for the preparation of these financial statements that give a true & fair view of the financial position & financial performance in accordance with accounting standards generally accepted in India. This responsibility includes the design, implementation& maintenance of internal control relevant to the preparation & presentation of the financial statements that give a true & fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion

We also 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 the law, have been kept, so far as appears from our examination of those books.

Contd….2

Singh Kamra & Co
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c) The Balance Sheet and the statement of Receipt & Payment and Income& Expenditure Account dealt with by this report are in agreement with the books of account.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the significant Accounting Policies and other notes thereon give the information required & in the manner so required ,and present a true and fair view in conformity with the accounting principles generally accepted in India:

(i) In so far as it is relates to Balance Sheet, of the state of affairs of the society as at 31st March, 2025;

(ii) In so far as it relates to the statement of Income & Expenditure Account, the Surplus of the society for the year ended on that date; and

For Singh Kamra & Co
Firm Regn. No. 029755C
Chartered Accountants

SINGH KAMRA & CO. RUDRAPUR

Gagandeep Singh Kamra
Partner
Membership No. 44365
UDIN:25443665BMHTSG7279

Dated : 26/06/2025
Place : Haldwani

SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)
MADHAV PURAN, UDAYLALPUR, RTO ROAD PO ANANDPUR, HALDWANI

Balance Sheet as at 31St March 2025

(Amount in INR)

	Particulars	Note	31 March 2025	31 March 2024
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	General Fund		1,85,20,761	64,54,607
(b)	Assets Fund		96,91,201	42,79,963
			2,82,11,962	1,07,34,569
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings		-	-
(b)	Unspent Grant Balance	4	95,46,405	1,66,83,515
(c)	Other current liabilities	5	7,32,32,060	6,04,50,861
			8,27,78,465	7,71,34,376
	Total		**11,09,90,426**	**8,78,68,945**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	6		
(i)	Property, Plant and Equipment		96,91,201	42,79,963
(ii)	Intangible assets			-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances	7	16,09,500	17,27,140
(d)	Other non-current assets	8	52,09,063	51,34,347
			1,65,09,764	1,11,41,450
2	**Current assets**			
(a)	Current investments		-	-
(b)	Grant Receivables	9	6,79,65,519	4,59,94,441
(c)	Cash and bank balances	10	2,55,13,468	2,88,70,521
(d)	Short Term Loans and Advances	11	4,86,507	4,01,958
(e)	Other current assets	12	5,15,169	14,60,576
			9,44,80,663	7,67,27,496
	Total		**11,09,90,426**	**8,78,68,945**

Brief about the Entity & Summary of significant accounting policies	1&2	-	-

The accompanying notes are an integral part of the financial statements.

For & on behalf :
Singh Kamra & Co
Chartered Accountants
FRN No: 029755C

SINGH KAMRA & CO. RUDRAPUR

[CA. Gagandeep Singh Kamra]
Partner
MM No: 443665

Place : Haldwani
Date : 26.06.2025

For & on behalf :
SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)

[Deepak Pandey]
Chief Executive Officer

[Purushottam Pantola]
Secretary

SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)
MADHAV PURAN, UDAYLALPUR, RTO ROAD PO ANANDPUR, HALDWANI

Income and Expenditure for the year ended on 31st March 25

(Amount in INR)

	Particulars	Note	31 March 2025	31 March 2024
I	**Income**			
(a)	Donations and Grants	13	41,75,65,592	21,55,53,864
(b)	Other Income	14	12,75,249	20,64,705
II	**Total**		41,88,40,840	21,76,18,569
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	15	38,94,19,171	21,27,99,388
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Establishment Expenses	16	1,73,55,515	1,53,50,640
	Total		40,67,74,686	22,81,50,028
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- II)		1,20,66,154	-1,05,31,459
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-IV)		1,20,66,154	-1,05,31,459
VII	Extraordinary Items		-	-
VIII	**Excess of Income over Expenditure for the year (VII-VIII)**		1,20,66,154	-1,05,31,459
	Appropriations Transfer to funds:			
	Transfer to General Fund:		1,20,66,154	-1,05,31,459

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf :
Singh Kamra & Co
Chartered Accountants
FRN No: 029755C

[CA. Gagandeep Singh Kamra]
Partner
MM No: 443665

Place : Haldwani
Date : 26.06.2025

For & on behalf :
SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS (SUVIDHA)

[Deepak Pandey]
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SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)
MADHAV PURAN, UDAYLALPUR, RTO ROAD PO ANANDPUR, HALDWANI

Receipts & Payment Account For The Year Ended 31St March 2025

(Amount in INR)

RECEIPTS	**Note**	**31 March 2025**	**31 March 2024**
Opening Balance :			
Cash and Bank Balances		2,88,70,521	3,86,54,453
Donation & Grants	17	38,84,57,403	21,00,73,672
Other Receipts	18	12,75,249	20,64,705
Increase in Current Liability		2,40,39,874	36,58,388
Decrease in Loans & Advances		-	25,69,330
Total		**44,26,43,046**	**25,70,20,549**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	15	38,94,19,171	21,27,99,388
Establishment Expenses	16	1,73,55,515	1,53,50,640
Loans & Advances settled during the year		1,03,54,893	-
Closing Balance			
Cash and Bank Balances		2,55,13,468	2,88,70,521
Total		**44,26,43,046**	**25,70,20,549**
		-	-

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf :
Singh Kamra & Co
Chartered Accountants
FRN No: 029755C

SINGH KAMRA & CO. RUDRAPUR

[CA. Gagandeep Singh Kamra]
Partner
MM No: 443665

Place : Haldwani
Date : 26.06.2025

For & on behalf :
SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)

[Deepak Pandey]
Chief Executive Officer

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Secretary

SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)
MADHAV PURAN, UDAYLALPUR, RTO ROAD PO ANANDPUR, HALDWANI
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

		31 March 2025	31 March 2024
3	**Fund Details**	**31 March 2025**	**31 March 2024**
a	**General Fund**		
	Opening balance	64,54,607	1,69,86,066
	Add: Excess of Income Over Expenditure	1,20,66,154	(1,05,31,459)
		1,85,20,761	64,54,607
b	**Assets Funds**		
	Opening balance	42,79,963	43,44,141
	Add: Assets purchased during the year	74,65,091	8,24,206
	Less: Depreciation charged during the year	20,53,853	8,88,384
		96,91,201	42,79,963

4	**Unspent Grant Balance**	**31 March 2025**	**31 March 2024**
	Unspent Grant Balance	95,46,405	1,66,83,515
	Total	95,46,405	1,66,83,515

5	**Other current liabilities**	**31 March 2025**	**31 March 2024**
	Advances for GS CERs	-	1,12,58,675
	Expenses Payable	7,32,32,060	4,91,92,186
	Total	**7,32,32,060**	**6,04,50,861**

7	**Long Term Loans and Advances**	**31 March 2025**	**31 March 2024**
	Security Deposits	16,09,500	17,27,140
		16,09,500	17,27,140
	Sub-classification:		
	Secured, considered good;	16,09,500	17,27,140
	Unsecured, considered good;	-	-
	Doubtful	-	-
	Total	**16,09,500**	**17,27,140**

8	**Other non-current assets**	**31 March 2025**	**31 March 2024**
	Project Deposits	52,09,063	51,34,347
	Total	52,09,063	51,34,347

9	**Grant Receivables**	**31 March 2025**	**31 March 2024**
	Donations/grants receivable	6,79,65,519	4,59,94,441
	Total	**6,79,65,519**	**4,59,94,441**

10	**Cash and Bank Balances**	**31 March 2025**	**31 March 2024**
	Cash and cash equivalents		
	Cash on hand	20,470	19,912
	Bank Balance	2,54,92,998	2,88,50,609
	Total	**2,55,13,468**	**2,88,70,521**

KAMRA & CO. RUDRAPUR

SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)
MADHAV PURAN, UDAYLALPUR, RTO ROAD PO ANANDPUR, HALDWANI
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

		31 March 2025	31 March 2024
11	**Short Term Loans and advances**	**31 March 2025**	**31 March 2024**
	Staff / Vendor Advances	4,86,507	4,01,958
	Total	**4,86,507**	**4,01,958**
	Sub-classification:		
	Secured, considered good;	4,86,507	4,01,958
	Unsecured, considered good;	-	-
	Doubtful	-	-
	Total	**4,86,507**	**4,01,958**

		31 March 2025	31 March 2024
12	**Other current assets**	**31 March 2025**	**31 March 2024**
	TDS Receivable	5,15,169	14,60,576
	Total	**5,15,169**	**14,60,576**

		31 March 2025	31 March 2024
13	**Donations and Grants**	**31 March 2025**	**31 March 2024**
(a)	Grants	41,72,65,592	21,55,53,864
(b)	Donation	3,00,000	-
	Total	**41,75,65,592**	**21,55,53,864**

		31 March 2025	31 March 2024
14	**Other income**	**31 March 2025**	**31 March 2024**
(a)	Interest income	12,64,315	10,08,185
(b)	Other income	10,934	10,56,520
	Total	**12,75,249**	**20,64,705**

		31 March 2025	31 March 2024
15	**Charitable Expenses-Program Expenses**	**31 March 2025**	**31 March 2024**
	Preservation of environment		
	Climate Change, Clean Energy and Environment Conservation Programme	3,32,53,570	4,25,20,843
	Sustainable Agriculture Programme	3,40,14,425	4,04,56,559
	Water Conservation & Hygine Programme	9,59,80,211	2,54,514
	Relief to the Poor Projects		
	Rural Development Programme	12,68,36,456	7,88,41,486
	Women Empowerment Programme	1,22,60,521	1,12,59,814
	Livelihood Upgradation Programme	17,25,901	4,58,561
	Education		
	Education infrastructure development / Upgradation & Digital Learning Programme	8,37,57,438	3,73,19,124
	Other Programme Expenses	15,90,650	16,88,487
	Total	**38,94,19,171**	**21,27,99,388**

SINGH KAMRA & CO. RUDRAPUR

SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)
MADHAV PURAN, UDAYLALPUR, RTO ROAD PO ANANDPUR, HALDWANI
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

16	Establishment Expenses	31 March 2025	31 March 2024
	Staff Salaries	1,18,23,009	1,06,78,868
	Rent	6,00,000	4,80,000
	Legal & Professional Fees	25,66,353	23,70,699
	Travel	8,03,463	6,05,713
	Bank Charges	3,808	6,434
	Software Charges	74,304	62,304
	Office Expenses	10,14,700	8,15,290
	Office Utilities & Maintenance Charges	4,33,807	2,95,932
	Insurance	36,072	35,400
	Total	**1,73,55,515**	**1,53,50,640**

17	Donations and Grants Received	31 March 2025	31 March 2024
(a)	Grants	38,81,57,403	21,00,73,672
(b)	Donation	3,00,000	-
	Total	**38,84,57,403**	**21,00,73,672**

18	Other receipts	31 March 2025	31 March 2024
(a)	Interest income	12,64,315	10,08,185
(b)	Other income	10,934	10,56,520
	Total	**12,75,249**	**20,64,705**

13.a	Grants	31 March 2025	31 March 2024
	Grant Received During the Year	38,81,57,403	21,00,73,672
	Add: Unspent Grant Balance at the beginning of the year	1,66,83,515	93,75,894
	Add: Grant Receivable at the end of the year	6,79,65,519	4,59,94,441
	Less: Unspent Grant Balance at the end of the year	95,46,405	1,66,83,515
	Less: Grant Receivable at the beginning of the year	4,59,94,441	3,32,06,628
		41,72,65,592	21,55,53,864

SINGH KAMRA & CO. RUDRAPUR

SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)

SCHEDULE-"6"

LIST OF FIXED ASSETS AS ON 31.03.2025

PARTICULARS DETAIL OF ASSETS	OPENING BALANCE	PUR. DUR. THE YEAR UPTO 30.09	PUR. DUR. THE YEAR AFTER 30.09	TOTAL	RATE OF DEPP.	DEPRECIATION	CLOSING BALANCE
Computer, Laptops & Data Processing Equipments	5,96,448	14,26,866	13,14,850	33,38,164	40.00%	10,72,296	22,65,868
Furniture & Fixtures	15,29,984	4,32,014	3,09,500	22,71,498	10.00%	2,11,675	20,59,823
Vehicle	9,20,561	0	0	9,20,561	15.00%	1,38,084	7,82,477
Office & Electrical Equipments	5,63,947	19,76,181	19,50,338	44,90,466	15.00%	5,27,295	39,63,172
Machinery & Other Equipments	6,69,023	-	55,342	7,24,365	15.00%	1,04,504	6,19,861
TOTAL	**42,79,963**	**38,35,061**	**36,30,030**	**1,17,45,054**		**20,53,853**	**96,91,201**
		-					-

SINGH KAMRA & CO. ★ RUDRAPUR ★

SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS (SUVIDHA)

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2025.

1. SIGNIFICANT ACCOUNTING POLICIES

1.1 ***Background:*** SUVIDHA abbreviated as Society for the Upliftment of Villagers & Development of Himalayan Areas is a non-profit, rural development and voluntary organization founded in the year 2004 which aims at eliminating poverty, unemployment, poor health and illiteracy for 60% of citizens who still live in the backward areas of the nation. With over 19 years of experience in managing government/private sector projects, Suvidha is well equipped with the manpower and expertise to deliver holistic solutions in the field of Agriculture, Rural development, Women Empowerment, Education and Health

1.2 ***Basis of Accounting***: The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except where otherwise stated.

1.3 ***Fixed Assets:*** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

Fixed Assets are shown at written down value in the Balance Sheet

1.4 ***Depreciation:*** Depreciation on depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

Item	Rate of Depreciation
Office and Other Equipment	15%
Computer	40%
Furniture & Fixture	10%
Vehicle	15%

1.5 ***Revenue Recognition***: In consonance with the Covenants (Grant Agreements with the Donors), the Grants are recognized as Income to the extent they are utilized in the respective year/s. The balance of unutilized Grants – which in terms of the Grant Agreements, are specifically restricted / agreed to belong to the Donor/s are carried forward in the respective Project Fund Account as Donor/s Funds to be utilized in the subsequent years.

1.6 ***Expenditure***: Expenses are recorded on accrual basis.

1.7 ***Income Taxes***: SUVIDHA is registered under Section 12A of the Income tax Act, 1961 ('the Act') which exempts from taxes on income from property held under trust and voluntary contributions received. Accordingly, the income of Society is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.

1.8 ***Employee Benefits:*** The organisation is registered with Employees Provident Fund Organisation (EPFO) & Employee State Insurance Act (ESI) and such benefits has been provided to all eligible employees of the organisation.

2. NOTES TO ACCOUNTS

2.1 Pending Legal Case/Contingent Liabilities

There are no legal cases pending or initiated during the year either by any individual or organization against the organisation.

2.2 Registration details:

a. The Organisation is registered under Registrar of Societies Act.

b. Under section 12A & 80G of the Income Tax Act, 1961. The organization has submitted the Income Tax Return for the year 2023-24 before the due date.

c. Under Foreign Contribution Regulation Act, 2010. The organization has submitted the FCRA Return for the year 2023-24 before the due date.

d. PAN of the Organization is AANTS3981R.

For & on behalf :
Singh Kamra & Co
Chartered Accountants
FRN No: 029755C

[CA. Gagandeep Singh Kamra]
Partner
MM No: 443665

Place : Haldwani
Date : 26.06.2025

For & on behalf :
SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)

[Deepak Pandey]
Chief Executive Officer

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Secretary