



Arjun Sharma & Company
chartered accountants

1st floor Prithviraj Hotel, Main road
Khariar, Nuapada, Odisha-766107
@:caarjunsharma77@gmail.com
Mob: 8114748077, 9040048077

AUDITOR'S REPORT

I Have audited the books of accounts of **ASSOCIATION FOR SOCIAL & HUMANITARIAN ACTION(ODISHA)**, At/po: **Khariar Dist: Nuapada, Odisha** as on 31st march 2025 along with receipt & payment Accounts and Income & Expenditure Accounts for the year ended on that date annexed thereto.

These financial statements are the responsibility of the society management. Our responsibility is to express an opinion on this financial statement based on the audit. I have conducted the audit in accordance with the auditing standard generally Accepted in India. These standards require to plan and perform the audit in order to obtain reasonable assurance about whether the financial statements are free from any material misstatements.

An audit includes examining on a test basics, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the management. As well as evaluating the overall financial statements presentation. I believe that my audit that my audit provides a reasonable basis for my opinion.

I report the following observation/comments/discrepancies/inconsistencies:

1. Cash system of accounting has been followed by the institution during the said year.
2. Depreciation Has been charged during the stated yearly basis on the applicable rate.
3. Further, I report that
 - a. We have obtained all the information and explanation, which to the best of our knowledge and belief are necessary for the purpose of the audit.
 - b. In our opinion, proper books of accounts have been kept by the assesses at the Head office as far as appears from our examination of the books at the time of audit.
 - c. In our opinion and to the best of my information and according to the explanation given, the said account gives a true and fair view in conformity with the accounting policies generally accepted in India:
1. In the case of balance sheet, of the state of Affairs as on 31st March 2025.
2. In the case of the receipt & payment account, of the fund flow for the year ended on 31st march, 2025.
3. In the case of the income & Expenditure account, of the surplus for the surplus for the year ended 31st March 2025.

Place: Khariar

Date: 15.04.2025

for, Arjun Sharma & Company
Chartered Accountants (FRN:333754E)



Arjun sharma
CA Arjun Sharma (Proprietor)
(M.No. 319210)

**ASSOCIATION FOR SOCIAL & HUMANITARIAN ACTION(ODISHA)
AT/PO: KHARIAR, NUAPADA, ODISHA**

STATEMENT OF BALANCE AS ON 31-03-2025

Capital & Liabilities	Amount (in INR)	Amount (in INR)	Amount (in INR)
Capital Fund		FIXED ASSETS	
Opening Balance 1,139,319		AS PER ANNEXURE -1	729,896
ADD: Surplus During The Year 13,611	1,152,930		
Liabilities		Cash at Bank	428,033
Audit Fee Payable 5,000			
Total	1,157,930	Total	1,157,930

ANNEXURE -1 "FIXEDE ASSETS"							
SL NO	PARTICULAR	OPENING WDV	ADDITION	LESS	TOTAL	DEPRICIATION	CLOSING WDV
1	Land & Building	250,243.00	-		250243.00	25024.30	225218.70
2	Furniture & Fixture	237,426.00	-		237426.00	23742.60	213683.40
3	MotorCycle	40,262.00	-		40262.00	4026.20	36235.80
4	Librart Books	228,418.00	-		228418.00	22841.80	205576.20
5	Electronic Equipnments	54,646.00	-		54646.00	5464.60	49181.40
	TOTAL	810,995.00	-		63,886.00	81099.50	729,895.50

For, ASHA

As per Our Report on even date.

For, Arjun Sharma & Company (FRN:333754E)



CA Arjun Sharma (Proprietor)
(M.No. 319210)

Date: 15-04-2025

Place: Khariar

ASSOCIATION FOR SOCIAL & HUMANITARIAN ACTION(ODISHA)
AT/PO: KHARIAR, NUAPADA, ODISHA


INCOME EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01-04-2024 TO 31-03-2025

EXPENDITURE	Amount (in INR)	INCOME	Amount (in INR)
To Women Empowerment	95,200.00	By Membership	36,000.00
To Legal Aid Awareness	85,600.00	By Donatiojn & Contribution	720,000.00
To Cultural Progg.	145,200.00	By Advocacy & Training	412,500.00
To Youth Leadership Progg.	75,600.00	By Consultancy Service	387,650.00
To Child Labour Mitigation	75,200.00	By Othe Misc.	36,520.00
To Research & Survey Work	135,000.00		
To Health And Sanitation	98,500.00		
To Forest Environment/ Plantation	103,520.00		
To Skill Development	36,500.00		
To Capacity Building For PRI	68,540.00		
To Training Meeting Seminar	123,000.00		
To Educational Awareness	62,500.00		
To Counselling For Migration Workers	52,600.00		
To Drugs Deaddiction	36,500.00		
To Observation & Calibration	92,500.00		
To Audit Fee	5,000.00		
To Postage & Telephone	25,000.00		
To Travelling	30,000.00		
To House Rent	36,000.00		
To Staff Salary	80,000.00		
To Office Expense	36,000.00		
To Depreciation	81,099.50		
To Excess of Income Over Expenditure	13,610.50		
Total	1,592,670.00	Total	1,592,670.00

For, ASHA

Date: 15-04-2025
Place: Khariar

As per Our Report on even date.
Arjun Sharma & Company (FRN:333754E)


Arjun Sharma
CA Arjun Sharma (Proprietor)
(M.No. 319210)

**ASSOCIATION FOR SOCIAL & HUMANITARION ACTION(ODISHA)
AT/PO: KHARIAR, NUAPADA, ODISHA**

RECIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01-04-2024 TO 31-03-2025

EXPENDITURE	Amount (in INR)	INCOME	Amount (in INR)
To Opening Balance	333,323		
To Membership	36,000.00	To Women Empowerment	95,200.00
To Donatiojn & Contribution	720,000.00	To Legal Aid Awareness	85,600.00
To Advocacy & Training	412,500.00	To Cultural Progg.	145,200.00
To Consultancy Service	387,650.00	To Youth Leadership Progg.	75,600.00
To Othe Misc.	36,520.00	To Child Labour Mitigation	75,200.00
		To Research & Survey Work	135,000.00
		To Health And Sanitation	98,500.00
		To Forest Environment/ Plantation	103,520.00
		To Skill Development	36,500.00
		To Capacity Building For PRI	68,540.00
		To Training Meeting Seminar	123,000.00
		To Educational Awareness	62,500.00
		To Counselling For Migration Workers	52,600.00
		To Drugs Deaddiction	36,500.00
		To Observation & Calibration	92,500.00
		To Audit Fee	5,000.00
		To Postage & Telephone	25,000.00
		To Travelling	30,000.00
		To House Rent	36,000.00
		To Staff Salary	80,000.00
		To Office Expense	36,000.00
			-
		To Closing Balance	428,033.00
Total	1,925,993.00	Total	1,925,993.00

For, ASHA

As per Our Report on even date.

For, Arjun Sharma & Company (FRN:333754E)



CA Arjun Sharma (Proprietor)
(M.No. 319210)

Date: 15-04-2025

Place: Khariar