

**ANNUAL FINANCIAL
REPORT FOR THE
FINANCIAL YEAR ENDING
31ST MARCH 2024**

MEERUT SEVA SAMAJ

**(INDIAN CURRENCY
ACCOUNTS)**

MEERUT



UMAKANT MANJU & ASSOCIATES

Chartered Accountants

CA Umakant Agarwal
FCA, MBA, LL.B., DISA (ICAI)

665/2, Mangal Panday Nagar, Meerut-250 002
Ph. : +91-121-2760900,
Cell : +91-9837790094, +91-9358415838
E-mail : umakant.ca@gmail.com
umakant@umaca.in

AUDITOR'S REPORT

We have audit the balance sheet of **Meerut Seva Samaj (Indian Currency Accounts), Meerut as at 31st March, 2024** together with the enclosed Income and Expenditure Account and Receipt & payment Account for the financial year ended on that date, with the books of accounts and vouchers kept by the society and certify that the same are correct in accordance with the books of accounts that have been produced before us and as per information and explanations given to us, which we have relied upon.

In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view.

- (i) In the case of the Balance Sheet of the state of affairs of the above named society as at **31st March, 2024** and,
- (ii) In the case of the Income and Expenditure of the Deficit of the accounting period ended **31st March, 2024**.


These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statement based on our audit.

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 financial statements are free of material mis – Statement. 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.

Date: 19-09-2024
Place: Meerut


For Umakant Manju and Associates
Chartered Accountants

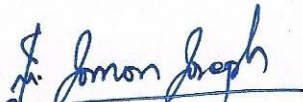

CA Umakant Agrawal
LLB., FCA., DISA., MBA
M.N. 077926


UDIN:24077926BKATJC2870

MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT**BALANCE SHEET AS AT 31ST MARCH, 2024**

| 31.03.2023 | PARTICULARS | Note No. | 31.03.2024 |
|------------------------------|--|-----------------|------------------------------|
| <u>LIABILITES</u> | | | |
| 9318283.47 | Trust Society Funds | 1 | 10210290.25 |
| 5381571.31 | Specific Projects - Balances | 2 | 5665270.31 |
| <u>1,46,99,854.78</u> | | | <u>1,58,75,560.56</u> |
| <u>ASSETS</u> | | | |
| 384281.00 | Fixed Assets | 3 | 361078.00 |
| | Canara Bank, Meerut | | |
| 7600000.00 | - In Fixed Deposit Account | | 7600000.00 |
| 403124.41 | - In Saving Bank Account | | 753971.19 |
| 1348484.01 | - Interest Accrued on Fixed Deposits | | 2140795.01 |
| | Advances | | |
| 213118.00 | Income Tax on FDRs - TDS K.K.M. Leprosy Colony, Dehradun Bank of India, Dehradun | | 141392.00 |
| 1800000.00 | - In Fixed Deposit Account | | 1800000.00 |
| 2950847.36 | - In Saving Bank Account (Which includes Rs. 5039/- Cash in hand) | | 3078324.36 |
| <u>1,46,99,854.78</u> | | | <u>1,58,75,560.56</u> |


(Shajimon V.)
Accountant


(Jomon Joseph)
Director

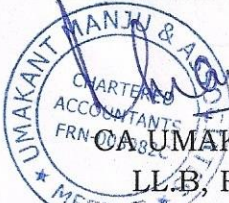


(Baskar Jesuraj Maria)
President

AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

PLACE: MEERUT
DATE: 19-09-2024

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS



CA UMAKANT AGARWAL
LL.B, FCA, MBA, DISA
UDIN:24077926BKATJC2870

MEERUT SEVA SAMAJ, MEERUT

RECEIPT & PAYMENT STATEMENT (I C ACCOUNTS)

| F.Y. 2022-23 | Particulars | Note No. | F.Y. 2023-24 |
|--------------------------------|----------------------------------|----------|-----------------------|
| RECEIPTS | | | |
| 12860164.50 | Opening Balance as on 01.04.2023 | 7 | 12515573.78 |
| 1169206.00 | Specific Projects Receipts | 8 | 2646135.00 |
| 921089.00 | Other Receipts | 9 | 1551464.78 |
| 2,50,000.00 | Corpus Fund Receipts | | 100000.00 |
| 1,52,00,459.50 | | | 1,68,13,173.56 |
| PAYMENTS | | | |
| Specific Projects Payments | | | |
| 1780899.00 | -Revenue Payments | 10 | 2362436.00 |
| 0.00 | -Purchase of Assets | 10 | 0.00 |
| Charitable Activities Expenses | | | |
| 241831.00 | -Revenue Payments | 11 | 395638.00 |
| 0.00 | -Purchase of Assets | | 58000.00 |
| 652615.72 | Other Expenses | 12 | 282617.00 |
| 12525113.78 | Closing Balance as on 31.03.2024 | 7 | 13714482.56 |
| 1,52,00,459.50 | | | 1,68,13,173.56 |

(Shajimon V.)
Accountant

(Jomon Joseph)
Director

(Baskar Jesuraj Maria)
President

AUDITOR'S REPORT

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PLACE: MEERUT
DATE: 19-09-2024


FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS

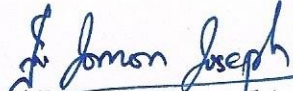



CA-UMAKANT AGARWAL
LL.B, FCA, MBA, DISA
UDIN:24077926BKATJC2870

MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT
INCOME & EXPENDITURE STATEMENT

| F.Y. 2022-23 | Particulars | Note No. | F.Y. 2023-24 |
|--------------------|---|-------------|---------------------|
| | Revenue: | | |
| 921089.00 | Revenue Receipts From Other Projects | 4 | 1551464.78 |
| 9,21,089.00 | Total Revenue | | 15,51,464.78 |
| | Expenses: | | |
| 241831.00 | Charitable Activities Expenses | 5 | 395638.00 |
| 347852.00 | Other Expenses | 6 | 363820.00 |
| 5,89,683.00 | Total Expenses | | 7,59,458.00 |
| 3,31,406.00 | Net Excess of Expenditure over Income/ Income over Expenditure | | 7,92,006.78 |
| 433821.19 | Balance of Income from Last Year | | 765227.19 |
| 7,65,227.19 | Balance of Income Carried over to Balance Sheet | | 15,57,233.97 |


(Shajimon V.)
Accountant


(Jomon Joseph)
Director

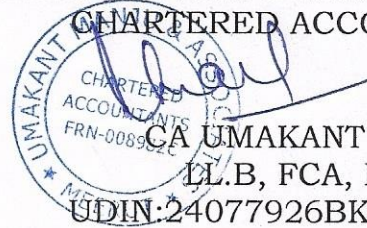

(Baskar Jesuraj Maria)
President

AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: MEERUT
DATE: 19-09-2024



CA UMAKANT AGARWAL
LL.B, FCA, MBA, DISA
UDIN: 24077926BKATJC2870

MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT


| TRUST SOCIETY FUNDS | | NOTE NO.: 1 |
|------------------------|--|-----------------------|
| 31.03.2023 PARTICULARS | | 31.03.2024 |
| 765227.19 | (i) Excess of Income Over Expenditure - As per Income & Expenditure Account | 1557233.97 |
| 6753056.28 | (ii) Corpus Funds At MSS, Meerut - Balance as on 31.03.2024 | 6853056.28 |
| 1800000.00 | At K.K.M., Dehradun - Balance as on 31.03.2024 | 1800000.00 |
| <u>93,18,283.47</u> | | <u>1,02,10,290.25</u> |

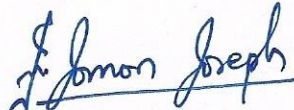
| SPECIFIC PROJECTS BALANCES | | NOTE NO.: 2 |
|----------------------------|--|-------------|
| 31.03.2023 PARTICULARS | | 31.03.2024 |


Specific Projects - Balances

To be spent in accordance with the various stipulations of the respective Projects :

| | | |
|---------------------|---|---------------------|
| 2950847.36 | - K.K.M. Leprosy Colony | 3078324.36 |
| 244259.95 | - Hunger & Disease Campaign | 215553.95 |
| 1880144.00 | - Promotion of Rural Development Programme | 1971572.00 |
| 306320.00 | - Diocesan Golden Jubilee Education Scholarship | 399820.00 |
| <u>53,81,571.31</u> | | <u>56,65,270.31</u> |


(Shajimon V.)
Accountant


(Jomon Joseph)
Director


(Baskar Jesuraj Maria)
President

AUDITOR'S REPORT

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PLACE: MEERUT
DATE:19-09-2024

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS



CA UMAKANT AGARWAL
LL.B, FCA, MBA, DISA
UDIN:24077926BKATJC2870

MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT

FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT March 31st, 2024

NOTE NO. : 3

| S. No. | PARTICULARS | C | O | S | T | | | |
|--------|----------------------------|---------------------|---------------------------------|-----------------------------|---|--------------------------|---------------------------------|---------------------|
| | | AS ON 01.04.2023 | ADDITIONS DURING THE YEAR | SALES DURING THE YEAR | TOTAL COST OF SALES/ DISPOSAL DURING THE YEAR | Deprecia tion Rate | Depreciation During the year | AS ON 31.03.2024 |
| | Tangible Assets | | | | | | | |
| 1 | Sewing Machine | 5656.00 | 0.00 | 0.00 | 5656.00 | 15.00% | 848.00 | 4808.00 |
| 2 | Computers | 2472.00 | 0.00 | 0.00 | 2472.00 | 40.00% | 989.00 | 1483.00 |
| 3 | Furniture & Fixtures | 6744.00 | 0.00 | 0.00 | 6744.00 | 10.00% | 674.00 | 6070.00 |
| 4 | U.P.S. | 86.00 | 0.00 | 0.00 | 86.00 | 40.00% | 34.00 | 52.00 |
| 5 | Jeep - UP15 AJ-3524 | 47307.00 | 0.00 | 0.00 | 47307.00 | 15.00% | 7096.00 | 40211.00 |
| 6 | Jeep - UP15 CV-6147 | 144856.00 | 0.00 | 0.00 | 144856.00 | 15.00% | 21728.00 | 123128.00 |
| 7 | TVS -Scooty -UP15-2765 | 13765.00 | 0.00 | 0.00 | 13765.00 | 15.00% | 2065.00 | 11700.00 |
| 8 | LCD Projector | 17875.00 | 0.00 | 0.00 | 17875.00 | 15.00% | 2681.00 | 15194.00 |
| 9 | Laptop | 0.00 | 58000.00 | 0.00 | 58000.00 | 40.00% | 23200.00 | 34800.00 |
| 10 | Printer | 238.00 | 0.00 | 0.00 | 238.00 | 40.00% | 95.00 | 143.00 |
| 11 | Cooler | 1427.00 | 0.00 | 0.00 | 1427.00 | 15.00% | 214.00 | 1213.00 |
| 12 | Geyser | 3425.00 | 0.00 | 0.00 | 3425.00 | 15.00% | 514.00 | 2911.00 |
| 13 | Air Conditioner | 61499.00 | 0.00 | 0.00 | 61499.00 | 15.00% | 9225.00 | 52274.00 |
| 14 | Refrigerator | 11076.00 | 0.00 | 0.00 | 11076.00 | 15.00% | 1661.00 | 9415.00 |
| 15 | Washing Machine | 2519.00 | 0.00 | 0.00 | 2519.00 | 15.00% | 378.00 | 2141.00 |
| 16 | Water Purifier | 2951.00 | 0.00 | 0.00 | 2951.00 | 15.00% | 443.00 | 2508.00 |
| 17 | CCTV Camera | 14826.00 | 0.00 | 0.00 | 14826.00 | 15.00% | 2224.00 | 12602.00 |
| 18 | Digital Camera | 4304.00 | 0.00 | 0.00 | 4304.00 | 15.00% | 646.00 | 3658.00 |
| 19 | Xerox Multifuction Machine | 16081.00 | 0.00 | 0.00 | 16081.00 | 15.00% | 2412.00 | 13669.00 |
| 20 | Sanitizer Tunnel | 27174.00 | 0.00 | 0.00 | 27174.00 | 15.00% | 4076.00 | 23098.00 |
| | Total | 3,84,281.00 | 58,000.00 | 0.00 | 4,42,281.00 | | 81,203.00 | 3,61,078.00 |

(Shajimon V.)
Accountant

(Jomon Joseph)

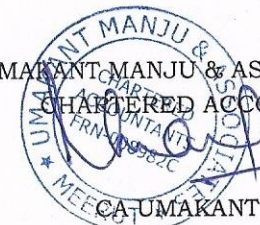
Director

AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

(Baskar Jesuraj Maria)

President

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTSCA-UMAKANT AGARWAL
LL.B, FCA, MBA, DISA
UDIN:24077926BKATJC2870

PLACE: MEERUT

DATE: 19-09-2024

MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT

REVENUE RECEIPTS

NOTE NO.: 4

31.03.2023 PARTICULARS

31.03.2024

| | | |
|--------------------|------------------------|---------------------|
| 486239.00 | Bank Interest | 921034.78 |
| 402650.00 | Seminar Receipts | 601800.00 |
| 32200.00 | Miscellaneous Receipts | 17300.00 |
| - | Interest on TDS | 11330.00 |
| <u>9,21,089.00</u> | | <u>15,51,464.78</u> |

CHARITABLE ACTIVITIES EXPENSES

NOTE NO.: 5

31.03.2023 PARTICULARS

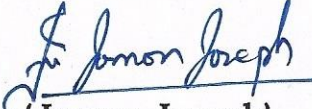
31.03.2024


| | | |
|-----------|-----------------------------|-----------|
| 205392.00 | Seminar / Workshop Expenses | 286520.00 |
| 19701.00 | NGO Networking | 43788.00 |
| 15658.00 | Festival Days & Celebration | 57360.00 |
| 1080.00 | Educational Assistance | 7970.00 |

2,41,831.00

3,95,638.00


(Shajimon V.)
Accountant


(Jomon Joseph)
Director


(Baskar Jesuraj Maria)
President

AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: MEERUT
DATE: 19-09-2024



CA UMAKANT AGARWAL
* MLLB, FCA, MBA, DISA
UDIN:24077926BKATJC2870


MEERUT SEVA SAMAJ, MEERUT (I C ACCOUNTS)


| OTHER EXPENSES | NOTE NO.: 6 |
|--------------------------|--------------|
| F.Y. 2022-23 PARTICULARS | F.Y. 2023-24 |


| | | |
|-----------|------------------------------------|----------|
| 28320.00 | Audit Charges | 33040.00 |
| 17700.00 | Legal Expenses | 21532.00 |
| 14051.00 | Travelling & Conveyance | 36269.00 |
| 30860.00 | Staff Welfare & Promotion | 10972.00 |
| 466.00 | Bank Charges | 608.00 |
| 131432.00 | Building Maintenance | 91303.00 |
| 0.00 | Office Maintenance | 27850.00 |
| 23403.00 | Vehicle Fuel & Maintenance | 22473.00 |
| 10478.00 | Governing Body Meeting/PSC Meeting | 14096.00 |
| 3950.00 | Annual Subscription & Periodicals | 3650.00 |
| 18448.00 | Generator Running & Maintenance | 9987.00 |
| 0.00 | Misc. Exps. | 10837.00 |
| 68744.00 | Depreciation | 81203.00 |

3,47,852.00

3,63,820.00


(Shajimon V.)
Accountant


(Jomon Joseph)
Director


(Baskar Jesuraj Maria)
President

AUDITOR'S REPORT

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PLACE: MEERUT
DATE: 19-09-2024

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS


CA UMAKANT AGARWAL
LL.B, FCA, MBA, DISA
UDIN: 24077926BKATJC2870

MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT**RECEIPTS & PAYMENTS ACCOUNT - I C ACCOUNTS****NOTE NO.: 7****OPENING - CLOSING BALANCES**


| 01.04.2023 | Particulars | 31.03.2024 |
|-----------------------|-----------------------------------|-----------------------|
| | Bank Accounts | |
| 7600000.00 | - In Fixed Deposit Accounts | 7600000.00 |
| 403124.41 | - In Saving Bank Accounts | 753971.19 |
| 2950847.36 | K.K.M. Leprosy Colony, Dehradun | 3078324.36 |
| 1348484.01 | Interest Accrued on Fixed Deposit | 2140795.01 |
| 213118.00 | Income Tax-TDS Meerut Seva Samaj | 141392.00 |
| 1,25,15,573.78 | | 1,37,14,482.56 |

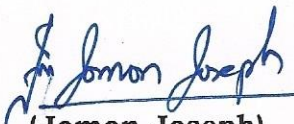
SPECIFIC PROJECTS RECEIPTS


| 01.04.2023 | Particulars | 31.03.2024 |
|---------------------|---|---------------------|
| 178306.00 | K.K.M. Leprosy Colony, Dehradun | 181635.00 |
| 68900.00 | Diocesan Golden Jubilee Education Scholarship Fund | 108500.00 |
| 922000.00 | Promotion of Rural Development Program | 2106000.00 |
| 0.00 | Spirituality through skill training vill Ado. Girls | 250000.00 |
| 11,69,206.00 | | 26,46,135.00 |

OTHER RECEIPTS

| 01.04.2023 | Particulars | 31.03.2024 |
|--------------------|------------------------|---------------------|
| 486239.00 | Bank Interest | 921034.78 |
| 402650.00 | Seminar Receipts | 601800.00 |
| 32200.00 | Miscellaneous Receipts | 17300.00 |
| 0.00 | Interest on TDS | 11330.00 |
| 9,21,089.00 | | 15,51,464.78 |


(Shajimon V.)
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AUDITOR'S REPORT

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PLACE: MEERUT
DATE: 19-09-2024

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS


CA UMAKANT AGARWAL
L.B, FCA, MBA, DISA
UDIN:24077926BKATJC2870

MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT

SPECIFIC PROJECTS PAYMENTS

NOTE NO.: 10

| 01.04.2023 | Particulars | | 31.03.2024 |
|---------------------|---|------------|---------------------|
| 64501.00 | K.K.M. Leprosy Colony, Dehradun | | 54158.00 |
| 23500.00 | -Hunger & Disease Campaign | | 28706.00 |
| 878680.00 | -Promotion of Rural Development Program | 1005253.00 | |
| 214264.00 | -SAHELI - Project | 218486.00 | |
| 135046.00 | -UPHOLD - Project 2 | 514779.00 | |
| 244908.00 | -UDAAN- Project | 84784.00 | |
| 0.00 | -BHOOME - Project | 155000.00 | |
| 0.00 | -Emergency for Incessant rain affected | 36270.00 | 2014572.00 |
| 220000.00 | -Diocesan Golden Jubilee Education Scholarship Fund | | 15000.00 |
| 0.00 | Spirituality through skill training vill Ado. Girls | | 250000.00 |
| 17,80,899.00 | | | 23,62,436.00 |

CHARITABLE ACTIVITIES EXPENSES

NOTE NO.: 11

| 01.04.2023 | Particulars | | 31.03.2024 |
|--------------------|-----------------------------|--|--------------------|
| 205392.00 | Seminar - Workshop Expenses | | 286520.00 |
| 19701.00 | NGO Networking | | 43788.00 |
| 15658.00 | Festival Days & Celebration | | 57360.00 |
| 1080.00 | Educational Assistance | | 7970.00 |
| 2,41,831.00 | | | 3,95,638.00 |

OTHER EXPENSES

NOTE NO.: 12

| 01.04.2023 | Particulars | | 31.03.2024 |
|--------------------|------------------------------------|--|--------------------|
| 28320.00 | Audit Charges | | 33040.00 |
| 17700.00 | Legal Expenses | | 21532.00 |
| 14051.00 | Travelling & Conveyance | | 36269.00 |
| 30860.00 | Staff Welfare & Promotion | | 10972.00 |
| 466.00 | Bank Charges | | 608.00 |
| 131432.00 | Building Maintenance | | 91303.00 |
| 0.00 | Office Maintenance | | 27850.00 |
| 23403.00 | Vechicle Fuel & Maintenance | | 22473.00 |
| 10478.00 | Governing Body Meeting/PSC Meeting | | 14096.00 |
| 3950.00 | Annual Subcription & Periodicals | | 3650.00 |
| 18448.00 | Generator Running & Maintenance | | 9987.00 |
| 0.00 | Misc. Exps. | | 10837.00 |
| 2,79,108.00 | | | 2,82,617.00 |

(Shajimon V.)
Accountant

(Jomon Joseph)
Director

(Baskar Jesuraj Maria)
President

AUDITOR'S REPORT

In terms of our separate report of even date, annexed

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: MEERUT
DATE: 19-09-2024

CA UMAKANT AGARWAL
MELLB, FCA, MBA, DISA

GENERAL CONTRIBUTION ACCOUNT (I C ACCOUNTS)

NOTE NO.: 3

SPECIFIC CONTRIBUTIONS

Indian Contributions for Specific Purposes for the Period from 01.04.2023 to 31.03.2024

| S. No | PARTICULARS | Opening Balance 01.04.2023 | Receipts FY 2023-24 | Expenditure From O.Balance 01.04.2023 | Expenditure From Current Receipt FY 2023-24 | Total Expenditure FY 2023-24 | Closing Balance Out of Op.Balances | Closing Balance Out of Current Balances | Closing Balance as on 31.03.2024 |
|-------|---|----------------------------|---------------------|---------------------------------------|---|------------------------------|------------------------------------|---|----------------------------------|
| 1 | Hunger & Disease | 244259.95 | 0.00 | 28706.00 | 0.00 | 28706.00 | 215553.95 | 0.00 | 215553.95 |
| 2 | K.K.M. Leprosy Colony, Dehradun | 2950847.36 | 181635.00 | 54158.00 | 0.00 | 54158.00 | 2896689.36 | 181635.00 | 3078324.36 |
| 3 | Diocesan Golden Jubilee Education Scholarship Fund | 306320.00 | 108500.00 | 15000.00 | 0.00 | 15000.00 | 291320.00 | 108500.00 | 399820.00 |
| 4 | Promotion of Rural Development Program Revenue | 1880144.00 | 2106000.00 | 1880144.00 | 134428.00 | 2014572.00 | 0.00 | 1971572.00 | 1971572.00 |
| 5 | Spiritual through skill training to village Adolescent Girl | 0.00 | 250000.00 | 0.00 | 250000.00 | 250000.00 | 0.00 | 0.00 | 0.00 |
| | | 53,81,571.31 | 26,46,135.00 | 19,78,008.00 | 3,84,428.00 | 23,62,436.00 | 34,03,563.31 | 22,61,707.00 | 56,65,270.31 |

(Shajimon V.)
Accountant

(Jomon Joseph)
Director

(Baskar Jesuraj Maria)
President

AUDITOR'S REPORT

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PLACE: MEERUT
DATE: 19-09-2024

FOR UMAKANT MANJU & ASSOCIATES
CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS
CA UMAKANT AGARWAL
L.L.B., FCA, MBA, DISA
UDIN: 24077926BKATJC2870
MEERUT

MEERUT SEVA SAMAJ (IC ACCOUNTS), MEERUT

Notes Forming Part of The Financial Year Ending 31st March, 2024

Significant Accounting Policies:

1. Significant Accounting Policies Adopted in the Preparation of the Accounts are as under:

(i) **General :** (a) The Accounts of the Society have been prepared under the Historical Cost Convention using the cash method of accounting except where stated otherwise.

(b) Accounting policies not specifically referred otherwise are consistent and in consonance with generally accepted accounting principles.

(ii) **Fixed Assets :** (a) Fixed assets are stated at cost.

(b) The Cost of the fixed assets consist of its purchase price plus directly attributable cost for bringing the asset to working condition for its intended use.

(iii) **Revenue**

Recognition : (a) Income is recognized on actual receipt basis as per earlier years since inception.

(b) Interest on Deposits with bank is recognized on the basis of relevant certificates from banks on cash basis.

(c) Payment of gratuity to staff has been accounted for us and when, the same is paid on cash basis.

2. In the opinion of the management, the Current Assets are approximately of the value stated, if realized in the ordinary course of business.

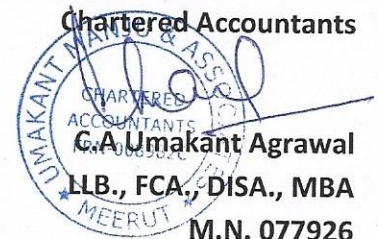
3. Fixed Deposits with bank have been shown at their respective issue – principal value as and when they are created and interest thereon has been accounted for on cash receipt basis – as per last years since inception.

4. Income tax – TDS deducted by bank on deposits in respect of (a) IC Accounts: and (b) Unit – KKM Leprosy Colony, Dehradun have been accounted for in the IC Accounts of the Society at its Headquarters.

Date:

Place: Meerut

For Umakant Manju and Associates
Chartered Accountants



UDIN:24077926BKATJC2870