

CONSOLIDATED AUDITED FINANCIAL STATEMENT OF

LOKSHAKTI SAMAJ SEVI SANSTHAN : DURG

FOR THE YEAR ENDED ON 31ST MARCH 2025



B. P. WAGHEDA & CO.

CHARTERED ACCOUNTANTS

208, 2nd Floor, Jeevan Plaza, G. E. Road,
Ganjpara, Durg - 491 001 Chhattisgarh

Ph. 6260757537 / M. 9826117325

e-mail - bpwagheda@yahoo.com

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of LOK SHAKTI SAMAJ SEVI SANSTHAN [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31/03/2025 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above-named institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications: -

- (a) That the management is preparing accounting on mercantile system, due to which the financial statement are also prepared on mercantile basis and provided us with the Receipts & Payments and Income & Payment account from which figures of the application of income is arrived.
- (b) That the assessee has provided the list of members stating the same as the members of the Society. Further they are unable to provide the details of specified persons.
- (c) That as informed to us and as per the normal auditing principles as on the date of audit we did not come across any violation.
- (d) That the assessee is not in the possession of copy of cheques issued for payments, we are unable to verify whether the same were account payee crossed cheque or not.

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 institution as on 31/03/2025 and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31/03/2025

subject to the following observations/qualifications: -

The prescribed particulars are annexed hereto.

Place: Durg
Date: September 01, 2025

For, B. P. Waghela & Co.
Chartered Accountants



CA. Rohit Babul Waghela
(Partner)
Membership No.: 407144
FRN: 000038C
UDIN- 25407144BMOEFH2876

LOKSHAKTI SAMAJ SEVI SANSTHA
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2025

PARTICULARS	AS AT 31/03/2025 (INR)	AS AT 31/03/2024 (INR)
SOURCE OF FUNDS		
<i>General Fund</i>	9,63,534	6,84,381
Opening Balance	6,84,381	6,80,056
Add: Surplus of the year	2,79,153	4,325
<i>Unsecured Loans & Advances</i>	5,43,400	6,98,400
Staff Imprest /Advances	4,71,900	4,71,900
Loans & Liabilities	71,500	2,26,500
<i>Provisions & Payables</i>	7,51,913	15,12,542
Towards Expenses	62,500	1,68,000
Sundry Creditors, Payable & Other Current Liabilities	6,89,413	13,44,542
TOTAL	22,58,847	28,95,323
APPLICATION OF FUNDS		
<i>Property, Plant & Equipment</i>	2,95,778	3,18,781
Opening Balance	3,18,781	3,73,562
Add: Addition during the year	-	-
Less: Sale during the year	-	33,366
Depreciation for the year	23,003	21,415
<i>Deposits</i>	69,363	69,363
<i>Current Assets</i>	18,93,705	25,07,178
Receivables & Other Current Assets	8,99,744	19,73,199
Cash on Hand	11,352	9,449
Cash at Bank	9,82,609	5,24,530
TOTAL	22,58,846	28,95,323
	(0)	-

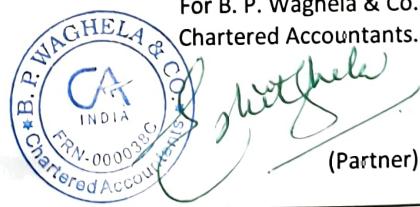
Certified that the above set statement to the best of our knowledge & belief
is true & correct.

As per our report of even date.

For, Lokshakti Samaj Sevi Sanstha



Authorized Signatory
Dated 01/09/2025



For B. P. Waghela & Co.
Chartered Accountants.

LOKSHAKTI SAMAJ SEVI SANSTHA
CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2025

LOKSHAKTI SAMAJ SEVI SANSTHA

ANNEXURES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2025

PARTICULARS	AS ON 31/03/2025 (INR)	AS ON 31/03/2024 (INR)
OPERATING & OTHER EXPENSES	13,30,050	5,96,256
Accountant Honorarium	90,000	12,500
Audit Fees	15,000	5,000
Awareness Material	-	7,500
Bank Charges	4,911	896
Client Related Expenses	-	65,225
Computer Maintenance	-	1,450
Electricity Charges	49,080	-
Electricity Expenses	-	4,282
Internet Subscription Fees	4,239	-
IT Support	6,105	-
Local Conveyance	-	3,300
Open House	-	1,100
Postage	-	259
Programs Cost	2,32,198	-
Rent/Office Maintenance	40,500	10,000
Renovation Of Trainning Centre	1,23,495	-
Salary & Wages Expenses	7,23,818	3,80,000
Stationary	12,970	2,480
Telephone And Mobile	-	8,692
Trainning And Orientation	-	16,177
Travel	23,015	72,676
Website Expenses	4,719	4,719

For, Lokshakti Samaj Sevi Sanstha

Authorized Signatory

Dated : 01/09/2025



Chartered Accountant

LOKSHAKTI SAMAJ SEVI SANSTHA
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31/03/2025

RECEIPTS	AS AT 31/03/2025 (INR)	AS AT 31/03/2024 (INR)
<u>INTEREST INCOME</u>	19,329	12,572
<u>OTHER INCOME</u>	2,400	2,400
<u>SALE OF LAND</u>	-	6,00,000
<u>GRANT RECEIVABLE (RECEIVED)</u>	9,28,455	-
<u>GRANT INCOME</u>	16,82,927	-
<u>OPENING BALANCES</u>		
Cash on hand	9,449	7,627
Cash at Bank	5,24,530	4,29,325
TOTAL RECEIPTS	31,67,090	10,51,924
PAYMENTS		
<u>RECURRING EXPENSES- AS PER ANNEXURE</u>	9,630	60,196
<u>TRADE PAYABLE</u>		
For Expenses	21,25,499	4,37,749
<u>PROVISIONS PAID DURING THE YEAR</u>		
Legal Fees	20,000	-
Salary & Wages	8,000	-
<u>LOAN REPAYMENT</u>		
Harish Chand Sahu	-	20,000
<u>ADVANCE PAYMENT</u>		
Rakesh Gupta	10,000	-
<u>CLOSING BALANCES</u>		
Cash On hand	11,352	9,449
Cash At Bank	9,82,609	5,24,530
TOTAL PAYMENTS	31,67,090	10,51,924

Certified that the above set statement to the best
of our knowledge & belief is true & correct.

For, Lokshakti Samaj Sevi Sanstha



As per our report of even date.

For B. P. Waghela & Co.
Chartered Accountants.



(Partner)

LOKSHAKTI SAMAJ SEVI SANSTHA
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31/03/2025

PAYMENTS	AS AT 31/03/2025 (INR)	AS AT 31/03/2024 (INR)
RECURRING EXPENSES	10,180	60,196
Awareness Material	-	7,500
Bank Charges	5,461	897
Communication, Telephone/Mobile	-	8,692
Computer Maintenance	-	1,450
Electricity Expenses	-	4,282
Legal Fees	-	6,500
Local Conveyance	-	3,300
Postage	-	259
Restoration Expenses	-	4,590
Stationary	-	2,480
Trainning And Orientation	-	15,527
Website Renewal Fees	4,719	4,719

For, Lokshakti Samaj Sevi Sanstha



Chartered Accountant

LOK SHAKTI SAMAJ SEVI SANSTHA

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

Forming part of the Consolidated Financial Statements

for the year ended 31/03/2025

1. Nature of Operations

That the Society is a registered under the C. G. Societies Registrakaran Adhiniyam with registration no. 17396 dated 01/12/1996 and is also registered u/s 12A & 80G of the Income Tax Act 1961 with registration no. AAATL4609EE20211 & AAATL4609E24BP02 respectively w.e.f. dated 01/04/2021. The Society is running the following units, apart from its own books of accounts, during the year whose revenue and expenses has been considered while preparing this consolidated financial statement of-

- (i) Childline Project Under Mission Vatsalya Scheme (Child Protection and Child Welfare Services) From Ministry of Women & Children Development, Government of India, Through Childline India Foundation Mumbai) &
- (ii) Strengthening Forest Rights and Community Governance Processes Project.

Significant Accounting Policies

2. Basis of Preparation of Financial Statements

The consolidated financial statements have been prepared under the historical cost convention on the accrual basis of accounting (unless stated otherwise) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI), read with relevant guidance notes and provisions applicable to charitable institutions. The consolidated statements include all integral units (education, medical, and administration).

3. Property, Plant and Equipment (PPE)

- PPE are stated at historical cost less accumulated depreciation and impairment, if any. Cost includes expenses directly attributable to the acquisition and installation of the asset.
- Subsequent expenditure is capitalized only when it increases the future economic benefits from the asset.
- PPE acquired through donations or grants is capitalized at nominal or assessed fair value, if identifiable.
- Capital work-in-progress is recorded at cost incurred up to the reporting date and transferred to PPE on completion.

Depreciation:

- Depreciation is provided on a Written Down Value (WDV) basis in accordance with the rates prescribed under the Income Tax Rules, 1962, unless otherwise required under any other applicable guidance or statute.
- For assets acquired during the year, depreciation is charged on a pro-rata basis from the date the asset is put to use.
- No depreciation is charged on land.
- The Society reviews the residual value, useful life and depreciation method annually and makes changes, if necessary, on a prospective basis.

4. Revenue Recognition

- Grant etc.: Recognized on accrual basis.

- Interest Income: Recognized using time-proportion basis with reference to the principal outstanding and the rate applicable.

5. Fund Accounting

The Society follows fund-based accounting. Receipts for specific purposes are accounted under respective fund heads. Expenses under such funds are adjusted against the corresponding fund balance.

6. Income Tax

The Society is registered under Section 12AB. The income is exempt under Section 11 and 12 of the Income Tax Act, 1961, to the extent it is applied for charitable purposes. Hence, no provision for income tax has been made.

Notes to the Accounts

1. Trade receivables, loans and advances to staff & others, deposits etc. are in the opinion of management, good and recoverable and are value stated, if realized in the ordinary course of activity.
2. Trade payables and other liabilities are in the opinion of management, good and payable and are value stated, if paid in the ordinary course of activity.
3. Provisions for all known liabilities has been accounted for in the books of accounts.
4. The assets register has not been prepared. The same would be prepared on physical verification and identification and marking thereof. The assets are accounted for as certified by the management as to the acquisition, possession and usage for the institute purpose.
5. Previous year figures have been regrouped / reclassified wherever necessary.

For, Lok Shakti Samaj Sevi Sanstha



As per our report of Even Date
For, B. P. Waghela & Co.
Chartered Accountants



CA. Rohit Babulal Waghela
(Partner)
Membership No.: 407144