



## VIJAY PAREEK & CO.

Chartered Accountants

Near Goraksh Enclave, Gautam Vihar, Taramandal, Gorakhpur-273017, Uttar Pradesh, India  
+1551-3589627, +91-9621193185, 7380831444, 8318893021, cavijaypareek@gmail.com

### INDEPENDENT AUDITOR'S REPORT

To,

**The Members**

**SARVAHITKARI SEWASHRAM**

Partawali Bazar, Kaptanganj Road,

Near Post Office, Distt. Mahrajganj, Uttar Pradesh, India

#### **Report on the Financial Statement:**

We have audited the accompanying financial statements of **SARVAHITKARI SEWASHRAM** which comprise the balance sheet as at **31<sup>st</sup> March, 2025**, and the statements have been prepared on the Income & Expenditure and Receipt & Payments account for the period **01.04.2024 to 31.03.2025** on that date and a summary of significant accounting policies and other explanatory information.

#### **Management's Responsibility for the Financial Statements**

The Entity'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 Entity in accordance with the accounting standards issued by the institute of chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls and ensuring their operating effectiveness and the accuracy and completeness of the accounting records, 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..

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the accounting and auditing standards and matters which are required to be included in the audit report. 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 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 the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatements of the financial statements whether due to fraud or error. In making those risk assessment, the auditor considers internal financial control



relevant to the Entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Entity has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Entity's 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 a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affair of the Entity as at **March 31, 2025** and its surplus for the year ended on that date.

We have conducted this audit in accordance with Standard on Auditing issued by the Chartered Accountant of India. Those Standards require that We comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

We report the following observations/comments/discrepancies/inconsistencies; notes on accounts-

- i. We have obtained all the information and explanation which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
- ii. In our opinion proper books of accounts have been kept by the office of the so far as appears from our examination of the books.
- iii. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -
  - a. In the case of the Balance sheet, of the state of affairs of the **SARVAHITKARI SEWASHRAM** as at **March 31,2025**.
  - b. In the case of Statement of Income and Expenditure Account, the deficit/surplus for the year ended as on **March 31,2025**.

**For VIJAY PAREEK & CO.**

*Chartered Accountants*

VIJAY PAREEK

(Partner)

MRN: 431226, (PAN: BLFPP3630J)

F.R.NO :-021391C (PAN: AAPFV9633F)

Signed on this 21st Day of September, 2025 at Gorakhpur (U.P.),India

Unique Document Identification Number (UDIN) for this document is : **25431226BMLGSV3044**



**SARVAHITKARI SEWASHRAM**

PARTAWAL BAZAR, KAPTANGANJ ROAD, NEAR POST OFFICE, DISTT. MAHARAJGANJ-273301, UTTAR PRADESH, INDIA

RECEIPT &amp; PAYMENT FOR THE YEAR ENDED 31st MARCH, 2025

Figures In INR (₹)

RECEIPT	AMOUNT (₹)	PAYMENT	AMOUNT (₹)																																														
<b>To Opening Balances</b>																																																	
" Cash In Hand (NON FC)		By Programme Expenses																																															
" Cash In Hand (FC)		By Farmers Producer Organization On Dairy and Vermi Composting for Training and Capacity Building																																															
" GF - Bank Of India A/C 699610210000019	7,772.64	" Training of Board Members	37,500.00																																														
" Designated FCRA S.B.I. A/C 40108302978	531.00	" CEO Training	12,500.00																																														
" Utilization FCRA S.B.I. A/C 11638487464	23,414.03	" Incentive to POPI for Hand Holding	50,000.00																																														
			1,00,000.00																																														
<b>To Grant From NABARD for Farmers Producer Organization On Dairy and Vermi Composting</b>		By Livelihood and Enterprise Development Programme																																															
" Received during the Year	1,00,000.00	" Mentoring and Hand Holding	2,25,000.00																																														
		" Refresher Training of Market Skills	1,05,425.00																																														
			3,30,425.00																																														
<b>To Grant From NABARD for Livelihood and Enterprise Development</b>		By Farmers Producer Organization on Goat Farming Business Plan Preparation																																															
" Received during the Year	3,30,425.00	" Business Plan Preparation	20,000.00																																														
<b>To Grant From NABARD for Farmers Producer Organization on Goat Farming</b>		" Training of Board Members	75,000.00																																														
" Received during the Year	1,70,000.00	" CEO Training	25,000.00																																														
		" Incentive to POPI for Hand Holding	50,000.00																																														
			1,70,000.00																																														
<b>To Grant From NABARD for Rural Mart Hand Holding</b>		By Rural Mart Hand Holding																																															
" Received during the Year	1,388.00	" Rural Mart Hand Holding Charges	6,250.00																																														
			6,250.00																																														
<b>To Grant From Kailash Satyarthi Children's Foundation of America Inc</b>		By Access to Justice Project																																															
" Received during the Year	36,94,052.00	" Human Resource Cost	20,67,983.00																																														
		" Travel Cost	50,857.00																																														
		" Activity Cost	10,56,606.00																																														
		" Administration Cost	5,36,193.48																																														
			37,11,639.48																																														
<b>To Bank Interest</b>		By Organization Recurring / General Expenses																																															
" GF - Bank Of India A/C 699610210000019	211.81	" Meeting Expenses	1,100.00																																														
" Designated FCRA S.B.I. A/C 40108302978	1,303.00	" Utilization FCRA S.B.I. A/C 11638487464	11,034.00		1,100.00					<b>To Other Income:</b>		By Closing Balance		" Donation & Subscription	2,24,502.00	" Cash in hand		" Membership Fees	1,100.00	" Non FC				" FC				" Cash at Bank				" GF - Bank Of India A/C 699610210000019	2,27,624.45			" Designated FCRA S.B.I. A/C 40108302978	1,834.00			" Utilization FCRA S.B.I. A/C 11638487464	16,860.55					<b>TOTAL</b>	<b>45,65,733.48</b>	<b>TOTAL</b>	<b>45,65,733.48</b>
" Utilization FCRA S.B.I. A/C 11638487464	11,034.00		1,100.00																																														
<b>To Other Income:</b>		By Closing Balance																																															
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		" Utilization FCRA S.B.I. A/C 11638487464	16,860.55																																														
<b>TOTAL</b>	<b>45,65,733.48</b>	<b>TOTAL</b>	<b>45,65,733.48</b>																																														

**Auditor's Note :** Complied from the books of Accounts Maintained & Produced before to Us. See Notes to Accounts annexed herewith & Separate Report in Form 10 B annexed of even Date.

For VIJAY PAREEK & CO.  
 Chartered Accountants

VIJAY PAREEK  
 (Partner)

MRN: 431226, F.R.NO :-021391C

Signed on this 21st Day of September 2025 at Gorakhpur (U.P.), India

Unique Document Identification Number (UDIN) for this document is : 25431226BMLGSV3044

For - SARVAHITKARI SEWASHRAM



**SARVAHITKARI SEWASHRAM**

PARTAWAL BAZAR, KAPTANGANJ ROAD, NEAR POST OFFICE, DISTT. MAHARAJGANJ-273301, UTTAR PRADESH, INDIA

**STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 2025**

EXPENSES	AMOUNT (₹)	INCOME	AMOUNT (₹)	Figures in ₹ (INR)
<b>PROGRAMME EXPENDITURES:</b>				
<b>To Farmers Producer Organization On Dairy and Vermi Composting for Training and Capacity Building</b>		<b>GROSS RECEIPTS :</b>		
" Training of Board Members	37,500.00	By Grant From NABARD for Farmers Producer Organization On Dairy and		
" CEO Training	12,500.00	" Received during the Year	1,00,000.00	1,00,000.00
" Incentive to POPI for Hand Holding	50,000.00			
<b>To Livelihood and Enterprise Development Programme</b>	1,00,000.00	By Grant From NABARD for Livelihood and Enterprise Development Programme		
" Mentoring and Hand Holding	2,25,000.00	" Received during the Year	3,30,425.00	3,30,425.00
" Refresher Training of Market Skills	1,05,425.00			
<b>To Farmers Producer Organization on Goat Farming</b>	3,30,425.00	By Grant From NABARD for Farmers Producer Organization on Goat Farming		
" Business Plan Preparation	20,000.00	" Received during the Year	1,70,000.00	1,70,000.00
" Training of Board Members	75,000.00			
" CEO Training	25,000.00	By Grant From NABARD for Rural Mart Hand Holding		
" Incentive to POPI for Hand Holding	50,000.00	" Received during the Year	1,388.00	
<b>To Rural Mart Hand Holding</b>	1,70,000.00	" Add: Adv. /Un utilized B/F	6,250.00	
" Rural Mart Hand Holding Charges	6,250.00	" Less: Adv. /Un utilized C/F	1,388.00	6,250.00
<b>To Access to Justice Project</b>	6,250.00	By Grant From Kailash Satyarthi Children's Foundation of America Inc		
" Human Resource Cost	20,67,983.00	" Received during the years	36,94,052.00	
" Travel Cost	50,857.00	" Add: Adv. /Un utilized B/F	9,393.84	
" Activity Cost	10,56,606.00	" Less: Adv. /Un utilized C/F	2,245.36	37,01,200.48
" Administration Cost	5,36,193.48			
<b>To Organization Recurring /General Expenses</b>	37,11,639.48	<b>By Bank Interest :</b>		
" Meeting Expenses	1,100.00	" GF - Bank Of India A/C 699610210000019	211.81	
" Deprecation on Fixed Assets	2,268.00	" Designated FCRA S.B.I. A/C 40108302978	1,303.00	
		" Utilization FCRA S.B.I. A/C 11638487464	11,034.00	
<b>TOTAL</b>	<b>43,21,682.48</b>	<b>By Other Income :</b>		
		" Membership Fees	1,100.00	
		<b>By Excess of Expenditure Over Income T/F to General Fund</b>	158.19	
		<b>TOTAL</b>	<b>43,21,682.48</b>	

**Auditor's Note :** Complied from the books of Accounts Maintained & Produced before to Us. See Notes to Accounts annexed herewith & Separate Report in Form 10B attached of even Date.

For VIJAY PAREEK & CO  
 Chartered Accountants

For -SARVAHITKARI SEWASHRAM

VIJAY PAREEK  
 (Partner)

MRN: 431226, F.R.NO :-021391C

Signed on this 21st Day of September 2025 at Gorakhpur (U.P.), India

Unique Document Identification Number (UDIN) for this document is : 25431226BMLGSV3044



## SARVAHITKARI SEWASHRAM

PARTAWAL BAZAR, KAPTANGANJ ROAD, NEAR POST OFFICE, DISTT. MAHARAJGANJ-273301, UTTAR PRADESH, INDIA

### BALANCE SHEET AS ON 31st MARCH, 2025

Funds & Liabilities		Amount (₹)	Assets/Application of Fund	Amount (₹)	Figures in ₹ (INR)
<b>GENERAL FUND:</b>			<b>FIXED ASSETS:</b>		
Opening Balance	32,857.83		As per Annexure "A" Attached		75,873.00
Add: Surplus	(158.19)	32,699.64			
<b>CAPITAL GRANTS:</b>					
Opening Balances	77,834.00				
Less: Amortization of Grant during Year	16,477.00	61,357.00			
<b>CURRENT LIABILITIES:</b>			<b>CURRENT ASSETS:</b>		
Advance Grant From NABARD	1,388.00		<b>Cash &amp; Bank Balances</b>		
Unutilized Donation For Specific Purpose	2,24,502.00		Cash In Hand (NON FC)		-
Unutilized Grant Kailash Satyarthi Children's Foundation of America Inc	2,245.36		Cash In Hand (NON FC)		-
			GF - Bank Of India A/C 69961021000019	2,27,624.45	
			Designated FCRA S.B.I. A/C 40108302978	1,834.00	
			Utilization FCRA S.B.I. A/C 11638487464	16,860.55	
<b>TOTAL</b>	<b>3,22,192.00</b>		<b>TOTAL</b>	<b>3,22,192.00</b>	

**Auditor's Note :** Complied from the books of Accounts Maintained & Produced before to Us. See Notes to Accounts annexed herewith & Separate Report in Form 10 B attached of even Date.

For VIJAY PAREEK & CO.  
Chartered Accountants

SARVAHITKARI SEWASHRAM

VIJAY PAREEK  
(Partner)

MRN: 431226, F.R.NO :-021391C

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Address : HIG 14A, Near Champa Devi Park, Taramandal, Gorakhpur 273001, Uttar Pradesh, India

Contacts: 0551- 3589627, 9621193185, 8318893021, Mail at: cavijaypareek@gmail.com, Visit: www.vijaypareeknco.com

**SCHEDULE OF FIXED ASSETS & DEPRECIATION THEREON**

For the Financial Year : 2024 - 25, AY : 2025-26, As on 31.03.2025

**Annexure - "A"**

SN	ITEM NAME	RATE OF DEP. (%)	OP. BAL. 01.04.2024	ADDITION		TOTAL (31.03.2025)	DEPRECIATION AMORTIZATION	CLG. BAL. (31.03.2025)
				1st HALF	2nd HALF			
1	Organization -FC <b>CASA Project</b>	15%	10,720.00	-	-	10,720.00	1,608.00	9,112.00
2	Motorcycle	10%	9,102.00	-	-	9,102.00	910.00	8,192.00
3	Office Furniture	15%	4,916.00	-	-	4,916.00	737.00	4,179.00
	<b>CBM Project</b>							
4	Furniture / Fixture	10%	12,799.00	-	-	12,799.00	1,280.00	11,519.00
5	Tally. ERP9- Single User (Silver)	25%	1,752.00	-	-	1,752.00	1,752.00	-
6	Motorcycle ( 2 Nos)	15%	30,410.00	-	-	30,410.00	4,562.00	25,848.00
7	Almirah	15%	1,765.00	-	-	1,765.00	1,765.00	-
8	Cycle	15%	2,949.00	-	-	2,949.00	442.00	2,507.00
	<b>Jagriti</b>							
9	Laptops	40%	3,421.00			3,421.00	3,421.00	-
	<b>Organization -FC</b>							
10 (A)	Camera (FC)	15%	3,310.00	-	-	3,310.00	497.00	2,813.00
	<b>Organization -Non FC</b>							
10 (B)	Camera (Non FC)	15%	1,714.00	-	-	1,714.00	257.00	1,457.00
11	Furniture & Fixture	10%	4,991.00	-	-	4,991.00	499.00	4,492.00
12	Vehicle	15%	6,769.00			6,769.00	1,015.00	5,754.00
<b>TOTAL</b>			<b>94,618.00</b>	-	-	<b>94,618.00</b>	<b>18,745.00</b>	<b>75,873.00</b>

Notes : Assets Amortization from Point no 1 to 9 and Point no 10 onwards Depreciation

