

CERTIFICATE

We have audited the account of **Snehadhara, Orampara, Uditnagar, Rourkela, Dist: Sundergarh, Orissa-769012, Registration No. 712 in Volume No. 34 for the Year 2007 & FCRA No. 105070083** for the financial year ending 31st March 2025 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was **Rs. 3,47,403.17;**
- (ii) foreign contribution of / worth **Rs. 2,63,216.00** was received by the Association during the financial year **2024-25;**
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs. 8,301.00** was received by the Association during the financial year **2024-25;**
- (iv) the balance of unutilised foreign contribution with the Association at the end of the financial year **2024-25** was **Rs. 4,18,731.29;**
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief (**Snehadhara, Orampara, Rourkela**) has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.



For K.D Lath & Co
Chartered Accountants
(FRNo. 306011E)



Sudhir Lath
(Partner)
(Membership No. 059396)

Place: Rourkela
Date: 05.07.2025
UDIN: 25059396BMJHLD9506

SNEHA DHARA
ORAMPARA,UDITNAGAR.P.O
ROURKELA-769012

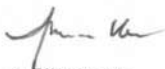
BALANCE SHEET AS AT 31.03.2025 (FCRA)

Particulars	NOTE	Amount in ₹	
		As at 31 March 2025	As at 31 March 2024
SOURCES OF FUND			
I. NPO' Fund			
a. Unrestricted Funds	1	4,18,731.29	3,47,403.17
b. Capital Reserve for Fixed Assets	2	55,40,059.00	55,40,059.00
TOTAL		59,58,790.29	58,87,462.17
APPLICATION OF FUND			
I. Non Current Assets			
a. Property, Plant and Equipment and Intangible Assets			
i. Property, Plant and Equipment	3	55,40,059.00	55,40,059.00
II. Current Assets			
a. Cash & Bank Balances	4	4,18,731.29	3,47,403.17
TOTAL		59,58,790.29	58,87,462.17

Significant accounting policies and notes to account 7
The accompanying notes form an integral part of the financial statement.

Auditors
In terms of our report of even date.

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)



Sudhir Lath
Partner

Membership No.: 059396

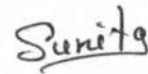


Rourkela
Dated :

05 JUL 2025



Treasurer
SNEHADHARA
Orampara, Uditnagar
Rourkela-769012 (Odisha)



Secretary
SNEHADHARA
Orampara, Uditnagar
Rourkela-769012 (Odisha)

SNEHA DHARA
ORAMPARA,UDITNAGAR
ROURKELA-12

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

		Amount in ₹	
PARTICULARS	NOTE	For the year ended 31st March' 2025	For the year ended 31st March' 2024
I. INCOME			
Recurring Receipts	5	2,71,517.00	1,92,274.00
TOTAL		2,71,517.00	1,92,274.00
II. EXPENDITURE			
Recurring Expenses	6	2,00,188.88	6,18,012.68
TOTAL		2,00,188.88	6,18,012.68
Excess of Income over Expenditure	[I-II]	71,328.12	-4,25,738.68
Less: Fixed Assets purchases transferred to Capital Reserve		-	-
Net Surplus (Deficit) transferred to General fund		71,328.12	-4,25,738.68

Significant accounting policies and notes to account 7
The accompanying notes form an integral part of the financial statement.

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In terms of our report of even date.

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Chartered Accountants
(FRN: 306011E)



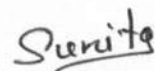
Sudhir Lath
Partner

Membership No.: 059396



Rourkela
Dated : 05 JUL 2025


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Rourkela-769012 (Odisha)


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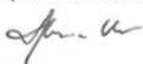
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

		Amount in ₹	
PARTICULARS	NOTE	For the year ended 31st March' 2025	For the year ended 31st March' 2024
I. RECEIPTS			
OPENING BALANCE			
Cash at Bank			
ICICI Bank		3,25,530.14	5,95,159.14
State Bank Of India #9017		3,130.03	1,74,028.71
Cash-in-Hand		18,743.00	3,954.00
Recurring Receipts	5	2,71,517.00	1,92,274.00
	TOTAL	6,18,920.17	9,65,415.85
II. PAYMENTS			
Recurring Expenses	6	2,00,188.88	6,18,012.68
CLOSING BALANCE			
Cash at Bank			
ICICI Bank		4,03,937.14	3,25,530.14
State Bank Of India #9017		974.15	3,130.03
Cash-in-Hand		13,820.00	18,743.00
	TOTAL	6,18,920.17	9,65,415.85

Significant accounting policies and notes to account 7
The accompanying notes form an integral part of the financial statement.

Auditors
In terms of our report of even date.

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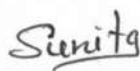


Sudhir Lath
Partner
Membership No.: 059396



Rourkela
Dated : 05 JUL 2025


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Rourkela-769012 (Odisha)


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Notes forming part of the Financial Statements for the year ended 31st March 2025

Unrestricted Funds Amount in ₹
Note-1

PARTICULARS	As at 31 March 2025	As at 31 March 2024
General Fund		
Opening Balances	3,47,403.17	7,73,141.85
Add: Excess of income over expenditure	71,328.12	-4,25,738.68
TOTAL	4,18,731.29	3,47,403.17

Capital Reserve for Fixed Assets

Note-2

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Opening Balances	55,40,059.00	55,40,059.00
Add: Assets acquired during the year	-	-
TOTAL	55,40,059.00	55,40,059.00




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Notes forming part of the Financial Statements for the year ended 31st March 2025

				Amount in ₹
Property, Plant and Equipment				Note-3
Particulars	Gross Block as on 01.04.2024	Additions	Written Off/Transfer	Net Block as on 31.03.25
Furnitures & Fixtures B/f	2,94,549.00	-	-	2,94,549.00
Building B/f	51,89,670.00	-	-	51,89,670.00
Sewing Machine B/f	11,760.00	-	-	11,760.00
Equipments B/f	21,380.00	-	-	21,380.00
Television B/F	22,700.00	-	-	22,700.00
TOTAL	55,40,059.00	0.00	0.00	55,40,059.00
PY (2023-24)	55,40,059.00	0.00	0.00	55,40,059.00



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Notes forming part of the Financial Statements for the year ended 31st March 2025

CASH & BANK BALANCES

Note-4

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Cash at Bank		
ICICI Bank	4,03,937.14	3,25,530.14
State Bank Of India #9017	974.15	3,130.03
Cash-in-Hand	13,820.00	18,743.00
	4,18,731.29	3,47,403.17

RECURRING RECEIPTS

Note-5

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Bank Interest	8,301.00	7,121.00
Donation Received	2,63,216.00	1,85,153.00
	2,71,517.00	1,92,274.00



Amal

Treasurer
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Scenito

Secretary
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ROURKELA-12

Notes forming part of the Financial Statements for the year ended 31st March 2025

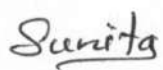
RECURRING EXPENSES

Amount in ₹
Note-6

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Audit Fees	4,130.00	7,080.00
Bank Charges	2,155.88	2,734.68
Legal Charges	8,260.00	8,850.00
Gift & Charity	3,085.00	-
Nutritional help to Rickshaw Pullers	40,478.00	-
Help to Rickshaw Pullers	8,390.00	-
Honorarium project coordinator	55,000.00	-
Repair & Maintenance	-	5,89,129.00
Student Study Expenses	77,514.00	9,989.00
Travel & Conveyance	1,176.00	230.00
	2,00,188.88	6,18,012.68




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ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Notes-7

(Notes forming part of the Financial Statements for the year ended 31st March 2025) (FCRA)

Background

SNEHA DHARA "the Trust" registered under the Indian Trust Act, 1882 vide registration no. 712 dated 06th December, 2007 in areas of critical concern like public health, women's empowerment, non-formal education, community development, etc. with focus on the urban and the rural poor.

1. Significant Accounting Policies

A. Basis of preparation of financial statement

- i. The financial statements are prepared under the historical cost convention, on a cash basis and comply with the mandatory accounting standards issued by the Institute of Chartered Accounts of India.
- ii. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

B. Fixed Assets and Depreciation

- i. Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.
- ii. No depreciation is charged on fixed assets, as 100% cost of fixed assets is being claimed as application of income while computing total income as per Income Tax Act.
- iii. Whenever the assets are sold, the original cost of asset is deducted from the value of fixed assets and the profit/loss is transferred to Income and Expenditure Account.

C. Revenue Recognition

All income and expenditure items having a material bearing on the Financial Statements are recognized on a cash basis except income from investments on which TDS has been deducted.

D. Investments

Current Investments, if any, are stated at cost. Interest/dividend is recognized on receipt basis.

E. Corpus Fund

Donations received specifically towards corpus are credited to the **Corpus Fund**. These amounts are maintained separately and invested as required by law.



Anna
Treasurer
SNEHADHARA
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Sanita
Secretary
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ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Notes forming part of the Financial Statements for the year ended 31st March 2025 (FCRA)

2. NOTES TO ACCOUNTS

- a) The Trust has renewed its registration under section 12A of the Income Tax Act, 1961, vide, registration number - AAHTS5552NE20092, dated 24.09.2021 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27.
- b) The Trust has renewed its registration under section 80G of the Income-tax Act, vide Unique Registration Number AAHTS5552NF20215 dated 24.09.2021 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27.
- c) The Trust is registered under Foreign Contribution (Regulation) Act, 1976 vide registration number 105070083 dated 24.02.2011 (renewed for five years vide letter dated 16.12.2021 with effect from 01.01.2022).
- d) Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.



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