



### AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **VISHWODAYA MULTIPURPOSE SOCIAL SERVICE SOCIETY, NAGPUR - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2024 and also the Income and Expenditure Account and Receipts and Payments Account of the Society for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our

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 the financial statements are free from material misstatements. 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 the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the society so far as appears from our examination of these books.
- C. The Balance Sheet and Income and Expenditure Account and Receipts and Payments Account dealt with by these report are in agreement with the books of accounts of the Society.
- D. It is the policy of the Society to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **Vishwodaya Multipurpose Social Service Society, Nagpur** as at 31st March, 2024, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.



**NAGPUR :**

**Dated : 28th May, 2024**

**FOR L. D' SOUZA & CO.,**  
**CHARTERED ACCOUNTANTS**  
Firm Registration No. 101974W

**B. D' SOUZA**  
**PARTNER**

**Membership No. 115998**  
**UDIN : 24115998BKEPCT5709**

## NOTES TO ACCOUNTS

### SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. Accounts are maintained on Cash Basis.
3. Fixed assets are stated at cost and no depreciation has been provided for.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

**For Vishwodaya Multipurpose Social Service Society**

*Asrula*  
**Chief Functionary**

**NAGPUR :**

**Dated : 28th May, 2024**



**FOR L. D' SOUZA & CO.,**  
**CHARTERED ACCOUNTANTS**  
**Firm Registration No. 101974W**

*B. D' Souza*  
**B. D' SOUZA**  
**PARTNER**

**Membership No. 115998**  
**UDIN : 24115998BKEPCT5709**

# VISHWODAYA MULTIPURPOSE SOCIAL SERVICE SOCIETY, NAGPUR

## FOREIGN CONTRIBUTION ACCOUNT

### BALANCE SHEET AS AT 31ST MARCH, 2024

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<b><u>CAPITAL ASSET FUND :</u></b>			<b><u>BUILDINGS :</u></b>		
Balance as per last Balance Sheet		4,96,560.76	Balance as per last Balance Sheet		36,431.00
<b><u>INCOME AND EXPENDITURE ACCOUNT :</u></b>			<b><u>VEHICLES :</u></b>		
Balance as per last Balance Sheet	(3,34,160.34)		Balance as per last Balance Sheet		90,073.00
Add : Surplus during the year	<u>6,11,852.10</u>	2,77,691.76	<b><u>CASH AND BANK BALANCES :</u></b>		
			On Fixed Deposits		
			With Bank of Baroda	3,12,179.00	
			On Savings Bank Account		
			With Bank of Baroda		
			Account No. 08990100006642	3,29,433.52	
			With State Bank of India		
			Account No. 40102283983	5,511.00	
			Cash in Hand	<u>625.00</u>	6,47,748.52
<b>TOTAL RUPEES ...</b>		<b><u><u>7,74,252.52</u></u></b>	<b>TOTAL RUPEES ...</b>		<b><u><u>7,74,252.52</u></u></b>

As per our report of even date.

For Vishwodaya Multipurpose Social Service Society

*Asrita*

Chief Functionary

NAGPUR :

Dated : 28th May, 2024



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

*B. D' Souza*

B. D' SOUZA  
PARTNER

Membership No. 115998  
UDIN : 24115998BKEPCT5709



# VISHWODAYA MULTIPURPOSE SOCIAL SERVICE SOCIETY, NAGPUR

## FOREIGN CONTRIBUTION ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

EXPENDITURE	RUPEES	RUPEES	PAYMENTS	RUPEES	RUPEES
By <b>EXPENDITURE ON OBJECTS OF THE TRUST :</b>			By <b>FOREIGN CONTRIBUTIONS RECEIVED :</b>		
Health and Livelihood Programs	24,87,768.50		For Aims and Objects of the Trust		30,74,416.00
Support for People Living with HIV/AIDS	5,550.00	24,93,318.50	" <b>INTEREST REALISED :</b>		
" <b>OTHER EXPENSES :</b>			On Fixed Deposits	31,017.00	
Bank Charges and Commission	3,501.40		On Savings Bank Account	12,289.00	43,306.00
Stationery and Printing	200.00				
Audit Fees	8,850.00	12,551.40			
" Surplus carried over to Balance Sheet		6,11,852.10			
<b>TOTAL RUPEES ...</b>		<b>31,17,722.00</b>	<b>TOTAL RUPEES ...</b>		<b>31,17,722.00</b>

As per our report of even date.

For Vishwodaya Multipurpose Social Service Society

*Asrita*

Chief Functionary

NAGPUR :

Dated : 28th May, 2024



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

*B. D' Souza*

B. D' SOUZA  
PARTNER

Membership No. 115998  
UDIN : 24115998BKEPCT5709

# VISHWODAYA MULTIPURPOSE SOCIAL SERVICE SOCIETY, NAGPUR

## FOREIGN CONTRIBUTION ACCOUNT

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	RUPEES	RUPEES	PAYMENTS	RUPEES	RUPEES
<b>To</b> <u>BALANCE ON 01.04.2023 :</u>			<b>By</b> <u>EXPENDITURE ON OBJECTS OF THE TRUST :</u>		
On Savings Bank Account			Health and Livelihood Programs	24,87,768.50	
With Bank of Baroda			Support for People Living with HIV/AIDS	5,550.00	24,93,318.50
Account No. 08990100006642	33,309.42				
With State Bank of India					
Account No. 40102283983	1,212.00		<b>"</b> <u>OTHER EXPENSES :</u>		
Cash in Hand	1,375.00	35,896.42	Bank Charges and Commission	3,501.40	
			Stationery and Printing	200.00	
<b>"</b> <u>FOREIGN CONTRIBUTIONS RECEIVED :</u>			Audit Fees	8,850.00	12,551.40
For Aims and Objects of the Trust		30,74,416.00			
<b>"</b> <u>INTEREST REALISED :</u>			<b>"</b> <u>BALANCE ON 31.03.2024 :</u>		
On Fixed Deposits	31,017.00		On Fixed Deposits		
On Savings Bank Account	12,289.00	43,306.00	With Bank of Baroda	3,12,179.00	
			On Savings Bank Account		
			With Bank of Baroda		
			Account No. 08990100006642	3,29,433.52	
			With State Bank of India		
			Account No. 40102283983	5,511.00	
			Cash in Hand	625.00	6,47,748.52
<b>TOTAL RUPEES ...</b>		<b>31,53,618.42</b>	<b>TOTAL RUPEES ...</b>		<b>31,53,618.42</b>

As per our report of even date.

For Vishwodaya Multipurpose Social Service Society

*Ashta*

Chief Functionary

NAGPUR :

Dated : 28th May, 2024



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

*B. D' Souza*  
B. D' SOUZA  
PARTNER

Membership No. 115998  
UDIN : 24115998BKEPCT5709