

REPORT ON COMPILATION OF FINANCIAL STATEMENTS

To
The Management
HIM WELFARE EDUCATIONAL SOCIETY

We have compiled the accompanying financial statements of HIM WELFARE EDUCATIONAL SOCIETY , Vill Ponda, PO Nichar, Tehsil Nichar, District Kinnaur, Himachal Pradesh based on information you have provided. These financial statements comprise the Balance Sheet of HIM WELFARE EDUCATIONAL SOCIETY as at 31 March, 2022 and the statement of Profit for the year then ended and other explanatory information.

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these unaudited financial statements in accordance with accounting principles generally accepted in India. These financial statements are in agreement with Books of accounts and information you have provided to us.

for J M A & CO.
Chartered Accountants
Firm Regd. No. 021876N

CA Jitender Sharma
Partner
M. No. 517049
UDIN : 24517049BKESNO2876
Shimla : 04-11-2024



HIM WELFARE EDUCATIONAL SOCIETY
VILL PONDA, PO NICHAR, TEHSIL NICHAR, DISTRICT KINNAUR, HIMACHAL PRADESH
BALANCE SHEET AS AT 31-MARCH-2022

PARTICULARS		AMOUNT (In Rupees)
CAPITAL AND LIABILITIES		
Corpus Capital		35,06,790.02
General Fund	Schedule - 1	35,06,790.02
Current Liabilities		28,77,392.22
Other Current liabilities		28,77,392.22
Total		<u><u>63,84,182.24</u></u>
Non-Current Assets		
Fixed Assets	Schedule - 2	35,01,409.00
Current Assets		28,82,773.24
Current Investments		17,65,894.00
Cash & Bank Balances		11,16,879.24
Balance at Banks	11,16,879.24	
Total		<u><u>63,84,182.24</u></u>

As per our separate report on Compilation of Information as per SRS 4410 of even date. Only compiled by us on the basis of unaudited/not reviewed books of accounts and information provided to us.

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For Him Welfare Educational Society

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Nirmal Negi (Chairman)

Birbal Negi (Treasurer)

HIM WELFARE EDUCATIONAL SOCIETY
VILL PONDA, PO NICHAR, TEHSIL NICHAR, DISTRICT KINNAUR, HIMACHAL PRADESH
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31-MARCH-2022

PARTICULARS	AMOUNT (In Rupees)	
Revenue From Operations		83,36,555.00
<i>School Fee Receipts</i>	26,72,739.00	
<i>College Fee Receipts</i>	56,63,816.00	
Cost of Sales		5,81,578.00
<i>Add:- Hostel & Operating Expenses</i>	5,81,578.00	
GROSS Profit		77,54,977.00
Other Income		94,468.00
<i>Interest Income</i>	94,468.00	
EXPENDITURE (Indirect)		74,11,102.67
Employee Benefits Expenses		52,09,835.00
<i>Salary & Wages Expenses</i>	50,17,557.00	
<i>Staff EPF</i>	1,92,278.00	
Depreciation And Amortization Exp.		4,72,174.00
<i>Depreciation</i>	4,72,174.00	
Other Expenses		17,29,093.67
<i>AMC & Subscriptions Exp.</i>	3,28,736.00	
<i>Audit Fee</i>	28,320.00	
<i>Bank Charges</i>	4,368.67	
<i>Books and Periodicals Exp.</i>	20,000.00	
<i>Business Promotion</i>	1,160.00	
<i>Cleaning & Garbage Expenses</i>	78.00	
<i>Electricity and Water Expenses</i>	1,18,108.00	
<i>Freight & Carriage Outward</i>	23,735.00	
<i>Insurance Expenses</i>	90,156.00	
<i>Misc. Expenses</i>	27,295.00	
<i>Postage & Courier</i>	2,139.00	
<i>Power Fuel and Lubricants</i>	93,440.00	
<i>Printing & Stationery</i>	65,970.00	
<i>Professional & Legal Charges</i>	1,080.00	
<i>Rent Expenses</i>	6,11,480.00	
<i>Repair & Maintenance</i>	2,77,369.00	
<i>Vehicle Running & Maintenance</i>	35,659.00	
Profit/Surplus before exceptional and extraordinary items and tax		4,38,342.33
Gain/(Loss) from exceptional and extraordinary items		-
Profit/Surplus Before Tax		4,38,342.33
Tax Expenses		-
Net Profit/Surplus		4,38,342.33
P&L Appropriation if any		-
Profit/Loss Trf to Bal. Sheet		4,38,342.33

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Nirmal Negi (Chairman)

Birbal Negi (Treasurer)

CORPUS CAPITAL ACCOUNT AS ON 31-MARCH-2022

Schedule - 1

Name	Share	Opening Capital	Additions	Salary	Interest on Capital	Profit Share	Drawings	Closing Capital
General Fund	100.00%	3068447.69	0.00	0.00	0.00	438342.33	0.00	3506790.02
Total		3068447.69	0.00	0.00	0.00	438342.33	0.00	3506790.02

FIXED ASSETS AS ON 31-MARCH-2022

Schedule - 2

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Buildings	10.00%	1418851.00	0.00	0.00	0.00	1418851.00	141885.00	1276966.00
Computers	40.00%	46243.00	0.00	179889.00	0.00	226132.00	54475.00	171657.00
Furniture & Fixtures	10.00%	1001577.00	0.00	0.00	0.00	1001577.00	100158.00	901419.00
Intangible Assets	25.00%	31746.00	0.00	0.00	0.00	31746.00	7937.00	23809.00
Machinery & Vehicles	15.00%	1085571.00	32555.00	0.00	0.00	1118126.00	167719.00	950407.00
Non-Depreciable Assets	0.00%	177151.00	0.00	0.00	0.00	177151.00	0.00	177151.00
Total		3761139.00	32555.00	179889.00	0.00	3973583.00	472174.00	3501409.00

**HIM WELFARE EDUCATIONAL SOCIETY
VILL PONDA, PO NICHAR, TEHSIL NICHAR, DISTRICT KINNAUR, HIMACHAL PRADESH
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING ACTUAL**

Particulars

Amount (In Rupees)

RECEIPTS:

Cash & Bank Balances (Op Bal.)	2,01,834.32
By Gross Turnover/Income	83,36,555.00
By Other Income	94,468.00
By sale/decrease in Non-Current Assets	16,57,895.00
By decrease in Current Assets (other than cash, Bank & Stock)	60,324.50
Total	1,03,51,076.82

PAYMENTS

To Operating Expenses	5,81,578.00
To Employee Benefit Expenses	52,09,835.00
To Other Expenses	17,29,093.67
By Purchase of Fixed assets	2,12,444.00
To decrease in Current Liability	15,01,246.91
Cash & Bank Balances (Cl Bal.)	11,16,879.24
Total	1,03,51,076.82

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