

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, 2023 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 : 24517049BKESNP4039
Shimla : 04-11-2024

HIM WELFARE EDUCATIONAL SOCIETY
VILL PONDA, PO NICHAR, TEHSIL NICHAR, DISTRICT KINNAUR, HIMACHAL PRADESH
BALANCE SHEET AS AT 31-MARCH-2023

PARTICULARS	AMOUNT (In Rupees)	
CAPITAL AND LIABILITIES		
Corpus Capital		32,44,107.06
General Fund	Schedule - 1	32,44,107.06
Current Liabilities		43,22,684.18
Other Current liabilities		43,22,684.18
Total		<u>75,66,791.24</u>
Non-Current Assets		
Fixed Assets	Schedule - 2	31,16,779.00
Current Assets		44,50,012.24
Current Investments		17,75,309.00
Cash & Bank Balances		26,74,703.24
<i>Balance at Banks</i>	26,74,703.24	
Total		<u>75,66,791.24</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-2023

PARTICULARS	AMOUNT (In Rupees)	
Revenue From Operations		86,03,153.00
<i>School Fee Receipts</i>	27,79,869.00	
<i>College Fee Receipts</i>	58,23,284.00	
Cost of Sales		9,86,704.00
<i>Add:- Hostel & Operating Expenses</i>	9,86,704.00	
GROSS Profit		76,16,449.00
Other Income		95,842.00
<i>Interest Income</i>	95,842.00	
EXPENDITURE (Indirect)		79,74,973.96
Employee Benefits Expenses	52,76,342.00	
<i>Salary & Wages Expenses</i>	50,96,678.00	
<i>Staff EPF</i>	1,79,664.00	
Depreciation And Amortization Exp.	4,42,906.00	
<i>Depreciation</i>	4,42,906.00	
Other Expenses	22,55,725.96	
<i>Advertisement Expenses</i>	9,732.00	
<i>AMC & Subscriptions Exp.</i>	2,90,042.00	
<i>Audit Fee</i>	28,320.00	
<i>Bank Charges</i>	1,374.96	
<i>Business Promotion</i>	33,604.00	
<i>Cleaning & Garbage Expenses</i>	1,700.00	
<i>Consumable Expenses</i>	2,45,901.00	
<i>Electricity and Water Expenses</i>	74,774.00	
<i>Freight & Carriage Outward</i>	35,230.00	
<i>Insurance Expenses</i>	82,962.00	
<i>Misc. Expenses</i>	21,090.00	
<i>Postage & Courier</i>	3,146.00	
<i>Power Fuel and Lubricants</i>	2,99,878.00	
<i>Printing & Stationery</i>	1,19,152.00	
<i>Professional & Legal Charges</i>	35,635.00	
<i>Rent Expenses</i>	6,14,136.00	
<i>Repair & Maintenance</i>	2,56,814.00	
<i>Vehicle Running & Maintenance</i>	1,02,235.00	
Profit/Surplus before exceptional and extraordinary items and tax		(2,62,682.96)
Gain/(Loss) from exceptional and extraordinary items		-
Profit/Surplus Before Tax		(2,62,682.96)
Tax Expenses		-
Net Profit/Surplus		(2,62,682.96)
P&L Appropriation if any		-
Profit/Loss Trf to Bal. Sheet		(2,62,682.96)

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Partner
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For Him Welfare Educational Society

Nirmal Negi (Chairman)

Birbal Negi (Treasurer)

CORPUS CAPITAL ACCOUNT AS ON 31-MARCH-2023

Schedule - 1

Name	Share	Opening Capital	Additions	Salary	Interest on Capital	Profit Share	Drawings	Closing Capital
General Fund	100.00%	3506790.02	0.00	0.00	0.00	-262682.96	0.00	3244107.06
Total		3506790.02	0.00	0.00	0.00	-262682.96	0.00	3244107.06

FIXED ASSETS AS ON 31-MARCH-2023

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%	1276966.00	0.00	0.00	0.00	1276966.00	127697.00	1149269.00
Computers	40.00%	171657.00	0.00	0.00	0.00	171657.00	68663.00	102994.00
Furniture & Fixtures	10.00%	901419.00	17000.00	0.00	0.00	918419.00	91842.00	826577.00
Intangible Assets	25.00%	23809.00	0.00	0.00	0.00	23809.00	5952.00	17857.00
Machinery & Vehicles	15.00%	950407.00	41276.00	0.00	0.00	991683.00	148752.00	842931.00
Non-Depreciable Assets	0.00%	177151.00	0.00	0.00	0.00	177151.00	0.00	177151.00
Total		3501409.00	58276.00	0.00	0.00	3559685.00	442906.00	3116779.00

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.)	11,16,879.24
By Gross Turnover/Income	86,03,153.00
By Other Income	95,842.00
By increase in Current Liability	14,45,291.96
Total	1,12,61,166.20

PAYMENTS

To Operating Expenses	9,86,704.00
To Employee Benefit Expenses	52,76,342.00
To Other Expenses	22,55,725.96
By Purchase of Fixed assets	58,276.00
To increase in Current Assets (other than cash, Bank & Stock)	9,415.00
Cash & Bank Balances (Cl Bal.)	26,74,703.24
Total	1,12,61,166.20

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