

## MANISH K RAMAWATI AND COMPANY

Chartered Accountants | FRN: 0135914W  
301, Third Floor, Panchwati Plaza, Kutchery Road, Ranchi, Jharkhand - 834001  
Email: camanishkumar2334@gmail.com

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To,  
**M/s Mohalla Sudhar Samiti**

**PAN: AAITM8204A**

### **Opinion**

We have audited the accompanying financial statements of **M/s Mohalla Sudhar Samiti** ("the Samiti"), which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Account and the Receipt and Payments Account for the financial year ended on that date, together with the schedules and information made available to us.

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 all material respects, of the state of affairs of the Samiti as at 31 March 2025 and of its income and expenditure for the year ended on that date, in accordance with the accounting principles generally accepted in India as applicable to not-for-profit organisations and the accounting policies adopted by the Samiti.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI), to the extent applicable to this engagement. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of this report. We are independent of the Samiti in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our opinion.

### **Basis of Preparation and Restriction on Use**

The financial statements have been prepared on the basis of the books of account, vouchers, explanations and information provided by the management/Governing Body of the Samiti. The Receipt and Payments Account is a cash flow summary for the period, whereas the Income and Expenditure Account and Balance Sheet are intended to present the revenue result and financial position of the Samiti. This report is intended for the members/Governing Body of the Samiti and for submission to authorities as may be legally required.

### **Emphasis of Matter**

We draw attention to the small size and nature of operations of the Samiti and to the need for management to maintain adequate documentary support for donations, expenditure, cash balances and creditor balances. Our opinion is not modified in respect of this matter.

### **Responsibilities of Management and Those Charged with Governance**

The management/Governing Body of the Samiti 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 Samiti in accordance with the applicable financial reporting framework and accounting principles generally accepted in India. This responsibility includes maintenance of adequate accounting records, safeguarding of assets of the Samiti, prevention and detection of 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 internal controls relevant to the preparation and

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presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Samiti's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless management either intends to liquidate the Samiti or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Samiti's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with applicable Standards on Auditing will always detect a material misstatement when it exists.

As part of an audit in accordance with applicable Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Samiti's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

### **Report on Other Legal and Regulatory Requirements**

Subject to the completion of audit procedures and verification of applicable statutory records, we report that:

1. We have sought and obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.
2. In our opinion, proper books of account have been maintained by the Samiti so far as appears from our examination of those books.
3. The Balance Sheet, Income and Expenditure Account and Receipt and Payments Account dealt with by this report are in agreement with the books of account and records produced before us.
4. The financial statements reflect the figures extracted from the audited accounts for the year ended 31 March 2025, including total Balance Sheet size of Rs. 1,23,646 and excess of income over expenditure of Rs. 446 as per the Income and Expenditure Account.
5. Management remains responsible for compliance with registration, tax, deduction, reporting, filing and other statutory requirements applicable to the Samiti.

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## For Manish K Ramawati and Company

Chartered Accountants

Firm Registration No.: 0135914W



Signature: \_\_\_\_\_

## CA Manish Kumar

Membership No.:417886

UDIN: 26417886RDKEZJ3766

PAN: BQKPK4620H

Place: New Delhi

Date: 08<sup>th</sup> June 2026

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### Income and Expenditure Account - Year ended 31 March 2025

Particulars	Nature	Amount (Rs.)
Donation Received	Income	1,24,092
Professional Expenses	Expenditure	20,000
News Paper Expenses	Expenditure	1,092
Internet Expenses	Expenditure	5,500
Social Media & Advertisement Expenses	Expenditure	7,823
Kawad Sewa Catering Expenses	Expenditure	89,231
Excess of Income over Expenditure	Surplus	446
<b>Total</b>	<b>Total</b>	<b>1,24,092</b>

### Balance Sheet as at 31 March 2025

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Corpus Fund	0	Cash in Hand	1,23,646
Sundry Creditors	1,23,646	Loans & Advances	0
		Bank A/c	0
<b>Total</b>	<b>1,23,646</b>	<b>Total</b>	<b>1,23,646</b>

### Receipt and Payments Account - Year ended 31 March 2025

Receipts / Inflows	Amount (Rs.)	Payments / Outflows	Amount (Rs.)
Opening Balance - Cash in Hand	1,23,646	Professional Expenses	20,000
Corpus Donation Received	0	News Paper Expenses	1,092
		Internet Expenses	5,500
		Social Media & Advertisement Expenses	7,823
		Kawad Sewa Catering Expenses	89,231
		Closing Balance - Cash in Hand	0
<b>Total</b>	<b>1,23,646</b>	<b>Total</b>	<b>1,23,646</b>

### Pre-Issue Review Points for Auditor and Management

The following review points are included for professional vetting before the report is signed. They are not intended to be part of the final signed audit report unless the auditor decides otherwise.

- Confirm the exact legal constitution/registration details of the Samiti and the applicable governing statute or rules.

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- Confirm that all books of account, donation receipts, payment vouchers, bank/cash records and approval documents have been produced and verified.
- Reconcile the Income and Expenditure Account surplus of Rs. 446 with the Balance Sheet presentation, since the supplied Balance Sheet shows Corpus Fund as nil and Sundry Creditors of Rs. 1,23,646.
- Reconcile donation received of Rs. 1,24,092 appearing in the Income and Expenditure Account with the Receipt and Payments Account presentation and underlying cash/bank records.
- Obtain and attach, where applicable, schedules for Sundry Creditors, cash-in-hand confirmation/cash verification, donation receipts and major expense heads.
- Insert the actual date of signing and ensure UDIN is generated/verified for the signed audit report as required by ICAI directions.
- Ensure the final copy is printed on the firm letterhead or formatted in accordance with the firm's standard practice before signature.

### Research and Drafting Basis

This draft follows the broad structure of an independent auditor's report under SA 700 (Revised), including an Opinion section, Basis for Opinion, responsibilities of management/those charged with governance, and auditor responsibilities. It also considers ICAI guidance for not-for-profit organisations, under which balance sheet and income and expenditure account are key components of NPO financial statements and the overall consideration is a true and fair presentation. UDIN has been included because ICAI requirements mandate UDIN for audit, assurance and attest functions performed by full-time practising Chartered Accountants.

**Source documents reviewed for drafting:** Supplied PDF containing Receipt and Payments Account, Income and Expenditure Account and Balance Sheet of M/s Mohalla Sudhar Samiti for FY 2024-25; ICAI Standards on Auditing and ICAI technical guidance on NPO financial statements; ICAI UDIN announcements/FAQs.