

AUDITOR'S REPORT

We have examined the Balance Sheet of **VIVEKANANDA WELFARE FOUNDATION (Regd. No. HOME/SRC-7298 dated 20-12-2018)**, having Registered Office at **House No. 97, Kalibari Road, Opp. DMC, Near Kidzee School, Dimapur - 797112, Nagaland** as at **31st March 2025** and also the Income & Expenditure Account for the year ended on the date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted the audit in accordance with auditing standard generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:-

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. The **Balance Sheet, Income and Expenditure Account and Receipts & Payments Account** dealt with the report is in agreement with the books of accounts.
3. In our opinion and to the best of our information and according to the explanation given to us the said accounts give a true and fair view.

a. In the case of the Balance Sheet, of the state of affairs as on 31st Mar, 2025.

b. In the case of Income & Expenditure account for the period ended on that date.

Date: - 31-10-2025

Place: - Guwahati



For, K P R B & ASSOCIATES
Chartered Accountants



(CA Krishna Prajapati)

Partner

M. No. : 312700

UDIN : 25312700BMLYRR3892

VIVEKANANDA WELFARE FOUNDATION
Balance Sheet as at 31st March, 2025

(All amounts in Rs.)

	Particulars	Note	As at 31st March, 2025	As at 31st March, 2024
I	Sources of Funds			
1	<u>Funds Account</u>			
(a)	<u>Unrestricted Funds</u>			
(i)	Corpus Fund		-	-
(ii)	General Fund	3	4,38,237	4,37,255
(b)	<u>Restricted Funds</u>		-	-
			4,38,237	4,37,255
2	<u>Current liabilities</u>			
(a)	Short-Term Provisions	4	15,000	13,000
			15,000	13,000
	Total		4,53,237	4,50,255
II	Application of Funds			
1	<u>Non-current assets</u>			
(a)	Property, Plant and Equipment and Intangible assets	6		
(i)	Property, Plant and Equipment		2,42,622	2,72,388
			2,42,622	2,72,388
2	<u>Current assets</u>			
(a)	Cash and bank balances	5	2,10,615	1,77,867
			2,10,615	1,77,867
	Total		4,53,237	4,50,255
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

M/s K P R B & Associates
Chartered Accountants
Firm Registration No. 330359E

Krishna Prajapati

CA. Krishna Prajapati
Partner
Membership No. 312700
Place: Guwahati
Date: 31-10-2025
UDIN : 25312700BMLYRR3892



For & On Behalf of Governing Body
VIVEKANANDA WELFARE FOUNDATION

Niranjan Saha

Niranjan Saha
Founder & Director

Founder & Director
Vivekananda Welfare Foundation
Dimapur : Nagaland

Place: Dimapur
Date: 31-10-2025

VIVEKANANDA WELFARE FOUNDATION

Statement of Income & Expenditure for the year ended 31st March,2025

(All amounts in Rs.)

	Particulars	Note	31st March,2025	31st March,2024
			Unrestricted funds	Unrestricted funds
I	Income			
(a)	Donations and Grants		2,22,000	4,25,800
(b)	Sponsorship from Wellwishers		5,50,500	10,15,000
(c)	Membership Contribution		3,05,000	3,20,000
II	Other Income	7	-	2
III	Total Income (I+II)		10,77,500	17,60,802
IV	Expenses:			
(a)	Donations/contributions paid		-	-
(b)	Employee benefits expense	8	1,01,000	84,000
(c)	Finance costs		-	-
(d)	Depreciation and amortization expense	9	29,766	33,569
(e)	Religion/charitable expenses	10	7,93,985	11,92,800
(f)	Other expenses	10	1,51,767	2,58,641
	Total Expenses		10,76,518	15,69,010
V	Excess of Income over Expenditure for the year (Surplus/Deficit) (III- IV)		982	1,91,792
VI	Appropriations			
	Transfer to funds		-	-
	Transfer from funds		-	-
	Balance transferred to General Fund		982	1,91,792
	The accompanying notes are an integral part of the financial statements			

M/s K P R B & Associates
Chartered Accountants
Firm Registration No. 330359E

K Prajapati

CA. Krishna Prajapati
Partner
Membership No. 312700
Place: Guwahati
Date: 31-10-2025
UDIN : 25312700BMLYRR3892



For & On Behalf of Governing Body
VIVEKANANDA WELFARE FOUNDATION

Niranjan Saha
Founder & Director
Vivekananda Welfare Foundation
Dimapur : Nagaland

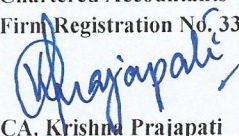
Niranjan Saha
Founder & Director

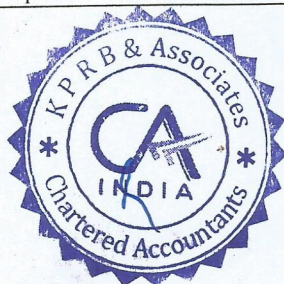
Place: Dimapur
Date: 31-10-2025

VIVEKANANDA WELFARE FOUNDATION
Receipt and Payment account for the year ended 31st March,2025

(All amounts in Rs.)

	Particulars	31 March 2025	31 March 2024
I	<u>SOURCES OF FUNDS</u>		
	Opening balance		
	Cash at Bank	1,50,004	153
	Cash in Hand	27,863	1,05,353
	Donations and Grants	2,22,000	4,25,800
	Sponsorship from Wellwishers	5,50,500	10,15,000
	Membership Contribution	3,05,000	3,20,000
	Interest income	-	2
	Total (a)	12,55,367	18,66,308
II	<u>APPLICATION OF FUNDS</u>		
	Charitable/Projects Activities during the Year		
	Pratibha project	1,37,460	3,80,400
	Educational Aid for meritorious & under privileged students	24,940	21,500
	Medical Aids	2,49,445	3,15,500
	Online Seminar & Training	4,200	3,500
	Youth Empowerment Programme	28,175	24,500
	Republic Day Programme	21,500	18,700
	National Youth Day Programme	22,100	19,500
	International Women's Day Programme	4,945	4,300
	Independence Day Celebration	15,100	16,500
	Youth Meeting & Discussion	2,500	2,100
	Children Day Programme	20,740	27,600
	Christmass Celebration & Cloth Distribution	25,880	22,500
	Food Distribution at Orphanage	1,69,370	2,87,500
	National Girl Child Day Programme & Service	28,350	21,000
	New year Service	29,500	18,500
	International Yoga Day Programme	1,030	4,200
	Annual General Meeting	8,750	5,000
	Other Expenses		
	Salary to Staff	70,500	77,000
	Staff Welfare	30,500	-
	Project Proposal & Project reports	-	1,63,400
	Office Rent	72,000	66,000
	Electricity expenses	10,457	8,355
	Meeting Expenses	15,500	2,500
	Travelling & Conveyance	30,460	6,200
	Bank Charges	-	1,186
	Website Maintainance	15,000	5,000
	Miscellaneous Expenses	350	-
	Previous Year Expense Paid		
	Audit Fees	6,000	6,000
	Advance From Members	-	1,60,000
	Total (b)	10,44,752	16,88,441
	<u>Closing Balance (a-b)</u>	2,10,615	1,77,867
	Cash at Bank	545	1,50,004
	Cash in Hand	2,10,070	27,863
	The accompanying notes are an integral part of the financial statements		

M/s K P R B & Associates
Chartered Accountants
Firm Registration No. 330359E

CA. Krishna Prajapati
Partner
Membership No. 312700



For & On Behalf of Governing Body
VIVEKANANDA WELFARE FOUNDATION
Founder & Director

Niranjana Saha
Founder & Director

VIVEKANANDA WELFARE FOUNDATIONNotes forming part of the Financial Statements for the year ended 31st March, 2025

Note - 1 Brief about the entity

Note - 2 Significant Accounting Policies

Note - 3 Fund Account

(All amounts in Rs.)

Sr. No.	Particulars	As at 1st April 2024	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds	4,37,255	982	-	4,38,237
(B)	Restricted Funds	-	-	-	-
		4,37,255	982	-	4,38,237
Previous Year (PY)		2,45,463	1,91,792	-	4,37,255

Note - 4 Short Term Provision

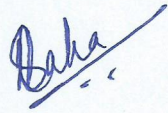
- (a) Salary Payable
(b) Audit Fees Payable
Total

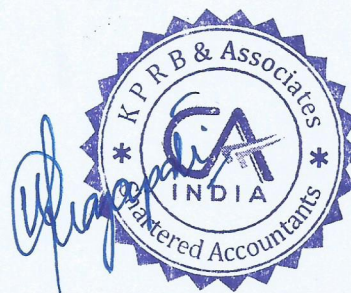
	As At 31st March, 2025	As At 31st March, 2024
(a) Salary Payable	7,000	7,000
(b) Audit Fees Payable	8,000	6,000
Total	15,000	13,000

Note-5 Cash & Cash Equivalents

- (a) On current accounts/Saving accounts
(b) Cash on hand
Total

(a) On current accounts/Saving accounts	545	1,50,004
(b) Cash on hand	2,10,070	27,863
Total	2,10,615	1,77,867


Founder & Director
Vivekananda Welfare Foundation
Dimapur : Nagaland



VIVEKANANDA WELFARE FOUNDATION

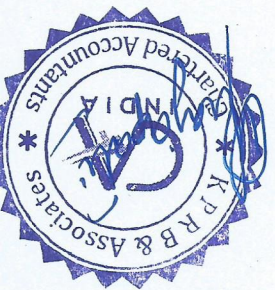
Notes forming part of the Financial Statements for the year ended 31st March, 2025

6

Property, Plant and Equipment (owned assets)

(All amounts in Rs.)

Particulars / Assets	TANGIBLE ASSETS							
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others	Total
Gross Block								
At 1 April 2024		42,064	50,552	-	1,79,772			2,72,388
Additions								-
Deductions/Adjustments								-
At 1 April 2023		46,738	59,473	-	1,99,747			3,05,958
Additions								-
Deductions/Adjustments								-
At 31 March 2025	-	42,064	50,552	-	1,79,772	-	-	2,72,388
At 31 March 2024	-	46,738	59,473	-	1,99,747	-	-	3,05,958
Depreciation/Adjustments								
At 1 April 2024		4,206.43	7,582.81	-	17,977.20			29,766.44
Additions								-
Deductions/Adjustments								-
At 1 April 2023		4,673.81	8,920.95	-	19,974.67			33,569
Additions								-
Deductions/Adjustments								-
At 31 March 2025	-	4,206	7,583	-	17,977	-	-	29,766
At 31 March 2024	-	4,674	8,921	-	19,975	-	-	33,569
Net Block								
At 31 March 2024	-	42,064	50,552	-	1,79,772	-	-	2,72,388
At 31 March 2025	-	37,858	42,969	-	1,61,795	-	-	2,42,622



[Signature]

Founder & Director
Vivekananda Welfare Foundation
Dimapur : Nagaland

VIVEKANANDA WELFARE FOUNDATION

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

(All amounts in Rs.)

31st March, 2025

31st March, 2024

7 Other income

(a) Interest income	-	2
(b) Dividend income	-	-
(c) Net gain on sale of investments	-	-
(d) Other non-operating income	-	-
	<u>-</u>	<u>2</u>

8 Employee benefits expense

(a) Salary to Staff	70,500	84,000
(b) Staff Welfare	30,500	-
	<u>1,01,000</u>	<u>84,000</u>

9 Depreciation and amortization expense

(a) on tangible assets (Refer note 6)	29,766	33,569
	<u>29,766</u>	<u>33,569</u>

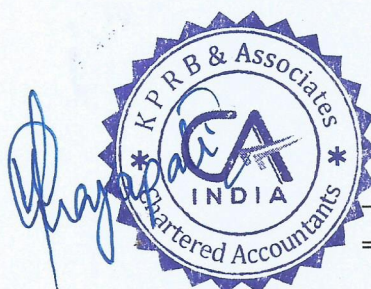
10 Other Expenses**(a) Charitable Expenses**

(i) Pratibha project	1,37,460	3,80,400
(ii) Educational Aid for meritorious & under privileged students	24,940	21,500
(iii) Medical Aids	2,49,445	3,15,500
(iv) Online Seminar & Training	4,200	3,500
(v) Youth Empowerment Programme	28,175	24,500
(vi) Republic Day Programme	21,500	18,700
(vii) National Youth Day Programme	22,100	19,500
(viii) International Women's Day Programme	4,945	4,300
(ix) Independence Day Celebration	15,100	16,500
(x) Youth Meeting & Discussion	2,500	2,100
(xi) Children Day Programme	20,740	27,600
(xii) Christmass Celebration & Cloth Distribution	25,880	22,500
(xiii) Food Distribution at Orphanage	1,69,370	2,87,500
(xiv) National Girl Child Day Programme & Service	28,350	21,000
(xv) New year Service	29,500	18,500
(xvi) International Yoga Day Programme	1,030	4,200
(xvii) Annual General Meeting	8,750	5,000

(b) Other Expenses

(i) Project Proposal & Project reports	-	1,63,400
(ii) Office Rent	72,000	66,000
(iii) Electricity expenses	10,457	8,355
(iv) Meeting Expenses	15,500	2,500
(v) Travelling & Conveyance	30,460	6,200
(vi) Bank Charges	-	1,186
(vii) Website Maintanance	15,000	5,000
(viii) Auditor's remuneration	8,000	6,000
(xi) Miscellaneous Expenses	350	-
	<u>9,45,752</u>	<u>14,51,441</u>

Daka
Founder & Director
Vivekananda Welfare Foundation
Dimapur : Nagaland



VIVEKANANDA WELFARE FOUNDATION

Significant accounting policies and notes on accounts

forming part of the financial statement for the period ended on 31st march, 2025

Note - 1 Brief about the entity

1. Legal Status of the Society

Vivekananda Welfare Foundation is a Society under Society registered under Society Registration Act, 1860 vide registration no. -**HOME/SRC-7298** dated **20-12-2018**

2. Registered and Branch Office

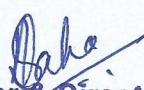
- **Registered Office:** HouseNo-97, Opp.DMC, Kalibari Road , Near kidzee School, Dimapur, Nagaland 797112
- **Branch Office:** 2nd Floor,Room No.15, D.M.C. Complex, Kalibari Road, Dimapur, Nagaland 797112

3. The Society is registered under

- **Section 12AB and 80G** of the Income-tax Act, 1961
- **CSR** Registration with Ministry of Corporate Affairs
- **NITI Aayog** (NGO Darpan Portal) with Unique ID: NL/2019/0233042
- **GST** with Registration Number : 37AALAS4848Q2ZE
- **MSME** with Udyog Aadhaar Number: UDYAM-NL-01-0000673

4. Activities Conducted in Alignment with the Objectives of the Society

- **Education & Skill Development** – To support meritorious and underprivileged students through scholarships, training, and empowerment programmes.
- **Health & Medical Aid** – To provide medical assistance, organize health camps, yoga awareness, and wellness activities.
- **Food & Relief Services** – To distribute food, clothing, and other essential aid to orphans, poor, and disadvantaged communities.
- **Youth & Women Empowerment** – To organize seminars, discussions, and cultural programmes for leadership, empowerment, and social awareness.
- **Cultural & National Events** – To celebrate national days, cultural festivals, and awareness days to foster unity, patriotism, and social harmony.
- **Community Development & Welfare** – To undertake charitable services, social meetings, and collaborative projects for the upliftment of society.


Founder & Director
Vivekananda Welfare Foundation
Dimapur : Nagaland



Note - 2 Significant Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention, on accrual basis, and in compliance with generally accepted accounting principles in India, applicable Accounting Standards, and guidance issued by ICAI for Not-for-Profit Organizations. Management makes estimates and assumptions based on best judgment, which may differ from actual results. Variances, if any, are recognized in the period in which results become known.

b) Use of estimates

Preparation of financial statements requires estimates and assumptions that affect reported assets, liabilities, income, and expenses. Actual outcomes may differ, and such differences are recognized in the period they arise.

c) Property, Plant and Equipment

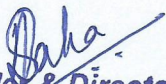
Tangible Assets

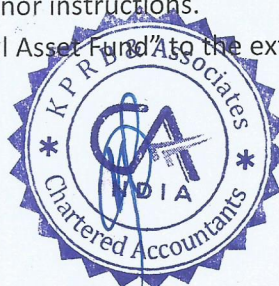
- (a) Tangible assets and capital work-in-progress are stated at cost less accumulated depreciation and impairment losses.
- (b) Cost includes purchase price, taxes, freight, installation, and other attributable expenses net of any input tax credit available.
- (c) Depreciation is provided on Written Down Value basis as per Income-tax Act, 1961.
- (d) Depreciation is provided on the block of assets as per the rates prescribed under the Income-tax Act, 1961. Assets used for less than 180 days are depreciated at 50% of the applicable rate.
- (e) Fixed assets funded by donors are adjusted against the "Fixed Asset Fund" created for the same.
- (f) Consumables, medicines, and materials meant for free distribution are charged off as expenses in the year of purchase.

d) Revenue Recognition

(a) Grants and Donations –

- (i) Restricted/project-specific donations are credited to "Earmarked/Restricted Funds" in the Balance Sheet and utilized as per donor instructions.
- (ii) Capital grants are transferred to "Capital Asset Fund" to the extent utilized.


Founder & Director
Vivekananda Welfare Foundation
Dimapur : Nagaland



- (iii) Unrestricted donations are recognized as income in the year of receipt.
- (iv) Unutilized restricted grants are carried forward as liabilities.
- (b) **Donations in Kind:** Recognized at fair value on the date of receipt and correspondingly recorded as expenditure when distributed/utilized.
- (c) **CSR Grants:** Treated as restricted funds and utilized strictly for approved CSR activities/projects.
- (d) **Interest Income:** Recognized on a time proportion basis.
- (e) **Service Fees/Subscriptions (if any):** Recognized on accrual basis as per terms.

h) Income Tax

The Society, being registered under section 12AB, is exempt from income tax subject to compliance with applicable provisions of the Income-tax Act, 1961. Hence, no provision for taxation is made in the accounts.

Notes to Accounts

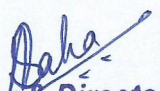
(a) Donations and Grants

- (i) Donations received in **cash and bank** during the year amounted to ₹ 7,22,500/-
- (ii) Membership Fees and Contribution received in **cash** during the year amounted to ₹ 3,05,000/-
- (iii) Donations received **in kind** during the year valued at ₹ Nil have been recorded at fair value and fully utilized towards charitable activities.

(b) Charitable Activities/ Project-wise Expenditure

During the year, the NGO has undertaken the following major activities/projects:

Project Name	Name of the Activity	Expenditure (₹)	Funded By
Pratibha Project	Support to meritorious & underprivileged students	1,37,460	Donor
Educational Aid	Educational assistance for needy students	24,940	Donor
Medical Aids	Medical assistance and health support	2,49,445	Donor
Seminar & Training	Online seminar and training programme	4,200	Donor
Youth Empowerment	Youth empowerment programme	28,175	Donor
Republic Day	Republic Day celebration	21,500	Donor
National Youth Day	National Youth Day programme	22,100	Donor
Women's Day	International Women's Day programme	4,945	Donor
Independence Day	Independence Day celebration	15,100	Donor
Youth Meeting	Youth meeting & discussion	2,500	Donor


Founder & Director
Vivekananda Welfare Foundation
Dimapur : Nagaland



Project Name	Name of the Activity	Expenditure (₹)	Funded By
Children's Day	Children's Day programme	20,740	Donor
Christmas	Christmas celebration & cloth distribution	25,880	Donor
Food Distribution	Food distribution at orphanage	1,69,370	Donor
Girl Child Day	National Girl Child Day programme & service	28,350	Donor
New Year Service	New Year celebration & service	29,500	Donor
Yoga Day	International Yoga Day programme	1,030	Donor
AGM	Annual General Meeting	8,750	Donor

(c) Other Matter

- (i) No remuneration has been paid to governing body members, other than reimbursement of actual expenses incurred.
- (ii) Previous year figures have been regrouped or reclassified wherever necessary to conform to the current year's presentation.
- (iii) All amounts are rounded off to the nearest rupee unless otherwise stated.

M/s K P R B & Associates

Chartered Accountants

Firm's Registration No: 330359E

Krishna Kumar Prajapati

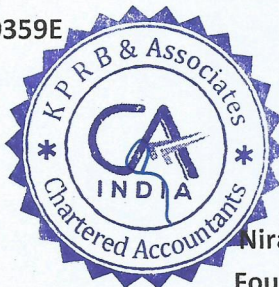
Krishna Kumar Prajapati

Partner

Membership No: 312700

For & On Behalf of Governing Body

Vivekananda Welfare Foundation



Niranjana Saha

Niranjana Saha

Founder & Director

Founder & Director
Vivekananda Welfare Foundation
Dimapur : Nagaland

Place: Guwahati

Date: 31-10-2025

UDIN: 25312700BMLYRR3892

Place: Dimapur

Date: 31-10-2025

Niranjana Saha
Founder & Director
Vivekananda Welfare Foundation
Dimapur : Nagaland