

SHIV SHAKTI VIDYA PEETH SOCIETY

PAN: AAFTS2728G

Annual Financial Statements

*** 2024-25 ***

ADDRESS

V.P.O.Kunihar
Tehsil Arki, District Solan (HP) - 173207

AUDITORS

Mohinder K. Sharma & Co
Chartered Accountants
"Mansha", Sunny Side, Solan
Tehsil & District - Solan H.P. -173212
e-mail Id: camksolan@yahoo.co.in
Contact: 98160-82082
FRN:009867N, PAN: ACSPS4346



AUDITOR'S REPORT

To

The Members
Shiv Shakti Vidya Peeth Society
Kunihar, District Solan (H.P.)

Report On The Financial Statements

We have audited the accompanying financial statements of **Shiv Shakti Vidya Peeth Society, Kunihar**, which comprises the Balance Sheet as at **31-03-2025**, the Statement of Income and Expenditure and the statement of Receipts and Payments for the year then ended.

Management's Responsibility for the Financial Statements

The Management of Settlement Office is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Settlement Office in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Settlement Office and for preventing and detecting 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 adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the accounting and auditing standards. We conducted our audit in accordance with the Standards on Auditing. Those





Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Settlement Office's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

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 conformity with the accounting principles generally accepted in India, of the state of affairs of the Settlement Office as at **31-03-2025**, and its Income and Expenditure for the year ended on that date.

Further 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 as required by law have been kept by the Settlement Office so far as it appears from our examination of those books.





3). The Balance Sheet, the Statement of Income and Expenditure and the statement of Receipts and Payments dealt with by this Report are in agreement with the books of account.

for Mohinder K.Sharma & Co.

Chartered Accountants

FRN : 009867N

M.K.Sharma



Place: Solan (H.P.)

Dated: 24-09-2025

CA. M.K.Sharma (Prop)

Membership No. 088681

UDIN: 25088681BMJKBR7103

SHIV SHAKTI VIDYA PEETH SOCIETY
MAIN BAZAR - KUNIHAR TEHSIL - ARKI, DISTRICT - SOLAN H.P. 173207

BALANCE SHEET AS AT 31-03-2025

SOURCES OF FUNDS	SCHEDULE	AMOUNT
Capital Account	I	20917913.80
Loan Funds	II	1065196.00
	Total Rs.	21983109.80

APPLICATION OF FUNDS	SCHEDULE	AMOUNT
Fixed Assets	III	6935658.72
Current Assets	IV	15638244.08
Less:-		
Current Liabilities	V	700000.00
Net Current Assets		14938244.08
Loans & Advances	VI	109207.00
	Total Rs.	21983109.80

Auditor's Report

" In terms of our separate report of even date "

for Mohinder K. Sharma & Co.

Chartered Accountants

FRN : 009867N



Mohinder K. Sharma

CA M K Sharma (Prop.)

Membership No. 088681

UDIN : 25088681BMJKBR7103

Place :- Solan (H.P.)

Dated :- 24/09/2025

for Shiv Shakti Vidya Peeth Society

President

Secretary

SHIV SHAKTI VIDYA PEETH SOCIETY
MAIN BAZAR - KUNIHAR TEHSIL - ARKI, DISTRICT - SOLAN H.P. 173207

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>ASTHA EXPENSES :</u>			
To Advertisement Expenses	3,360.00	By Astha B.ed. Receipts	54,05,603.00
To Printing & Stationery	5,500.00	By Rajgarh B.ed Receipts	1,10,69,802.00
To Electricity Expenses	10,292.00	By Interest From Bank	2,84,459.00
To General Expenses	3,100.00	By Interest From FDR	2,87,706.00
To Consultancy Fee	6,000.00	Gross Receipts	1,70,47,570.00
To Repair & Maintenance	42,052.00		
To Wages / Salaries	22,52,342.00		
To Teaching Expenses	73,000.00		
To Telephone Expenses	9,081.00		
To Rate Fee & Taxes	99,392.00		
To Function Expenses	1,00,000.00		
To Tour & Travelling Expenses	36,000.00		
<u>RAJGARH EXPENSES :</u>			
To Advertisement Expenses	7,350.00		
To Printing & Stationery	5,955.00		
To Entertainment Expenses	18,595.00		
To Electricity Expenses	10,958.00		
To Function Expenses	1,55,000.00		
To Affiliation Fee - B.ed.	37,76,000.00		
To Computer Repair & Maint.	900.00		
To Membership Fee	2,13,489.00		
To Misc Expenses	1,475.00		
To Travelling Expenses	6,000.00		
To Repair & Maintenance	5,13,092.00		
To Wages / Salaries	39,34,411.00		
To Teaching Expenses	3,22,395.00		
To Telephone Expenses	8,482.00		
To News Paper & Periodicals	6,490.00		
To Labour Charges	2,26,653.00		
<u>INDIRECT EXPENSES :</u>			
To Accounting Charges	42,000.00		
To Bank Charges	7,058.83		
To Donation	6,40,264.00		
To Insurance	17,943.00		
To Web Site Expenses	8,400.00		
To General Expenses	53,250.00		
To Processing Fee-Interview	95,000.00		
To Water Expenses	2,436.00		
To Student Welfare Expenses	25,000.00		
To Membership Fee	35,754.00		
To Society Expenses	9,58,770.00		
To Sports Expenses	2,800.00		
To Vehicle Running & Repair	55,902.00		
To Legal & Professional Charges	50,250.00		
To Library Expenses	99,000.00		
To Repair & Maintt	45,150.00		
To Registration Charges	7,24,560.00		
To Labour Charges	1,58,391.00		
To Rent A/c	7,02,000.00		
To Employee Providend Fund	4,45,902.00		
To Employee State Insurance	1,64,631.00		
To Security Refund	60,656.00		
Total Expenditure	1,62,42,481.83		
To Depreciation	8,51,728.00		
To Excess of Income Over Expd.	(46,639.83)		
Total Rs.	1,70,47,570.00	Total Rs.	1,70,47,570.00

Auditor's Report

" In terms of our separate report of even date "

for Mohinder K. Sharma & Co.

Chartered Accountants

FRN : 009867N

M K Sharma

CA M K Sharma (Prop.)

Membership No. 088681

UDIN : 25088681BMJKBR7103

Place :- Solan (H.P.)

Dated :- 24/09/2025



for Shiv Shakti Vidya Peeth Society

President

Secretary

SHIV SHAKTI VIDYA PEETH SOCIETY

CAPITAL ACCOUNT

Opening Balance as on 01-04-2025
Add:- Excess of Income Over Expenditure
Income Tax Refund

SCHEDULE - I

2,09,08,140.63
(46,639.83)
88,330.00
2,09,49,830.80

Less:-

TDS /TCS Previous year
Closing Balance as on 31-03-2025

31,917.00

2,09,17,913.80

LOAN FUNDS

ICICI Car Loan A/c

SCHEDULE - II

10,65,196.00

Total Rs.

10,65,196.00



SHIV SHAKTI VIDYA PEETH SOCIETY

FIXED ASSETS						SCHEDULE - III		
PARTICULARS	RATE	OP.BAL 01.04.2024	>180 DAYS	ADDITION SALE/TRF.		TOTAL	DEP.	W.D.V 31.03.2025
				<180 DAYS				
<u>ASHTA</u>								
BOOKS ASTHA	40%	39,156.14	-	-	-	39,156.14	15,662.00	23,494.14
C C TV Camera Astha	15%	56,995.00	-	-	-	56,995.00	8,549.00	48,446.00
Furniture & Fixture	10%	30,883.00	-	-	-	30,883.00	3,088.00	27,795.00
Electric Fitting Astha	10%	1,32,673.00	-	-	-	1,32,673.00	13,267.00	1,19,406.00
Photo State Machine Astha	15%	5,688.00	-	-	-	5,688.00	853.00	4,835.00
Room Heater Astha	15%	852.00	-	-	-	852.00	128.00	724.00
Water Tank Astha	15%	25,256.00	-	-	-	25,256.00	3,788.00	21,468.00
<u>RAJGARH</u>								
Books Rajgarh	40%	34,714.58	-	-	-	34,714.58	13,886.00	20,828.58
CC Tv Camera Rajgarh	15%	62,569.00	-	-	-	62,569.00	9,385.00	53,184.00
Water Tank Rajgarh	15%	17,633.00	-	-	-	17,633.00	2,645.00	14,988.00
Electric Fitting Rajgarh	15%	36,125.00	-	-	-	36,125.00	5,419.00	30,706.00
Photo State Machine Rajgarh	15%	5,688.00	-	-	-	5,688.00	853.00	4,835.00
<u>OTHERS</u>								
BUILDING A/C	10%	25,73,811.00	-	-	-	25,73,811.00	2,57,381.00	23,16,430.00
Car Honda City	15%	27,27,897.00	-	-	-	27,27,897.00	4,09,185.00	23,18,712.00
COMPUTERS	40%	57,033.00	-	-	-	57,033.00	22,813.00	34,220.00
Biomatrix Machine	15%	3,040.00	-	-	-	3,040.00	456.00	2,584.00
Fan A/c	10%	39,247.00	-	-	-	39,247.00	3,925.00	35,322.00
Fire Extinguisher	15%	66,467.00	-	-	-	66,467.00	9,970.00	56,497.00
Furniture & Fixture	10%	5,08,606.81	-	-	-	5,08,606.81	50,861.00	4,57,745.81
Lab Equipments	15%	42,305.00	-	-	-	42,305.00	6,346.00	35,959.00
Mat ASTHA	15%	22,744.19	-	-	-	22,744.19	3,412.00	19,332.19
Musical Instruments	15%	11,904.00	34,200.00	-	-	46,104.00	6,916.00	39,188.00
Office Equipments	15%	17,877.00	-	-	-	17,877.00	2,682.00	15,195.00
R.O. Aqua Guard	15%	1,722.00	-	-	-	1,722.00	258.00	1,464.00
LAND A/C	0%	12,32,300.00	-	-	-	12,32,300.00	-	12,32,300.00
		77,53,186.72	34,200.00	-	-	77,87,386.72	8,51,728.00	69,35,658.72



SHIV SHAKTI VIDYA PEETH SOCIETY

CURRENT ASSETS

	SCHEDULE - IV
Cash in Hand	1,05,476.50
SBI Astha C/a - 3209	16,06,283.55
SBI Rajgarh C/a - 3142	34,41,332.81
SBI KNR - Society - 49319	6,70,355.24
UCO Bank Rajgarh - 11352	6,794.00
Security (Library)	3,46,000.00
Imprest A/c	5,996.00
FDR - Security	47,56,005.98
Fixed Deposit	47,00,000.00
Total Rs.	1,56,38,244.08

CURRENT LIABILITIES & PROVISIONS

	SCHEDULE - V
Advance against Sale of Property	7,00,000.00
Total Rs.	7,00,000.00

LOANS & ADVANCES

	SCHEDULE - VI
Anand Auto Care Pvt. Ltd.	53,960.00
TDS/TCS	55,247.00
Total Rs.	1,09,207.00

