

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. | <u>21983109.80</u> |

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

Auditor's Report

" In terms of our separate report of even date "

for Mohinder K. Sharma & Co.

Chartered Accountants

FRN : 009867N

Mukesh 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 - KUNIHKAR TEHSIL - ARKI, DISTRICT - SOLAN H.P. 173207

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

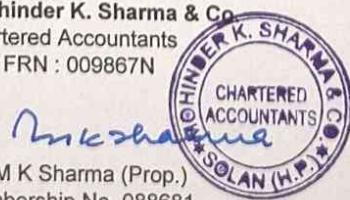
| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|-----------------------------------|-----------------------|--------------------------|-----------------------|
| <u>ASTHA EXPENSES :</u> | | | |
| To Advertisement Expenses | 3,360.00 | By Astha B.ed. Receipts | 54,05,603.00 |
| To Printing & Stationery | 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 Provident 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

for Shiv Shakti Vidya Peeth Society



CA M K Sharma (Prop.)
 Membership No. 088681

UDIN : 25088681BMJKBR7103

Place :- Solan (H.P.)

Dated :- 24/09/2025

President Secretary

SHIV SHAKTI VIDYA PEETH SOCIETY

CAPITAL ACCOUNT

| | SCHEDULE - I |
|---|-----------------------------|
| Opening Balance as on 01-04-2025 | 2,09,08,140.63 |
| Add:- Excess of Income Over Expenditure | (46,639.83) |
| Income Tax Refund | 88,330.00 |
| | <hr/> |
| Less:- | 2,09,49,830.80 |
| TDS /TCS Previous year | 31,917.00 |
| Closing Balance as on 31-03-2025 | <hr/> 2,09,17,913.80 |

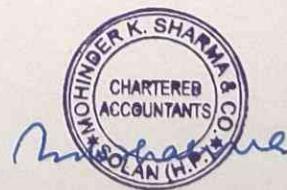
LOAN FUNDS

| | SCHEDULE - II |
|--------------------|---------------------------|
| ICICI Car Loan A/c | 10,65,196.00 |
| | <hr/> 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 |
| <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 |

