

A U D I T O R ' S R E P O R T

We have examined the attached Balance Sheet of **RAEES SIFA IMDADI KHANA, H.O- BHAGWANPUR, P.O-SUGAUNA, PS-RAJNAGAR- DIST- MADHUBANI [BIHAR]** as at 31st March, 2025 and the annexed Receipt & Payment Account of the Sansthan for the year ended on that date. These financial statements are responsibility of the management of **RAEES SIFA IMDADI KHANA**. Our responsibility is to express on an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
- (ii) We have verified the Cash & Bank Balances on Production of Certificate.
- (iii) The Balance Sheet, Receipts & Payments Account and Income & Expenditure Account are in agreement with the books of accounts.
- (iv) At the time of closing of accounts, confirmation of significant balances lying with others should be obtained and preserved.
- (v) Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
- (vi) The Samiti has been advised to maintain proper records to show full particulars, including quantitative details and situation of fixed assets. Also, physically verify the fixed assets by the management.
- (vii) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view, subject to statutory compliances, paper/documents and notes to accounts as per Schedule "B".
 - (a) In the case of Balance Sheet, of the state of affairs as at 31.03.2025 and
 - (b) In the case of Receipts & Payments Account, Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

Place : PATNA
Date : 15/05/2025

Head Office : 210/P3, Krishna Apra Plaza, Sector-18, Noida, [U.P]-201301
Branch Office : "The Legum CBI, Bldg, Bus Stand Mithapur, Patna -800001(Bihar)
Other Branch Offices - Delhi, Kolkata, Gurgaon And Jamshedpur
Phon : 8051309157; 7858870885, E-mail : calnjha@gmail.com, skja.bihar@gmail.com

सचिव
रईस शिका इमदादी
पाता-भगवानपुर, सुगौना (राजनगर)



(Lalit Narayan Jha)
(PARTNER)

M.N -067599

RAEES SIFA IMDADI KHANA
H.O-BHAGWANPUR, P.O-SUGAUNA, PS-RAJNAGAR- DIST- MADHUBANI [BIHAR]
BALANCE SHEET AS AT MARCH 31st, 2025

SOURCES OF FUNDS		SCHEDULE	DETAILS	AMOUNT
I.	<u>GENERAL FUND:</u>			
	As per previous year		52,651.32	
	Less: Excess of Expenditure Over Income T/F From E&I		(1,416.03)	51,235.29
II	Temporary Loans			16,871.40
TOTAL				68,106.69
APPLICATION OF FUNDS		SCHEDULE	DETAILS	AMOUNT
I.	<u>FIXED ASSETS:</u>			
	Gross Block		32,696.15	
	Less: Depreciation		4,085.04	
	Net Block			28,611.12
II.	<u>INVESTMENTS</u>			
III.	<u>CURRENT ASSETS</u>			
	<i>Cash in hand</i>		41,494.60	
	0		-	
			41,494.60	
IV	<u>CURRENT LIABILITIES AND PROVISIONS</u>		2,000.00	39,494.60
	NET CURRENT ASSETS [III-IV]			
	Round Off			0.97
TOTAL				68,106.69

Notes to the Account and Accounting Policies

'B'

The Schedules referred to above form an integral part of the Balance Sheet

In terms of our separate report of even date
 For SAROJ KUMAR JHA & ASSOCIATES

Chartered Accountants

(Lalit Narayan Jha)
 (Partner)

PLACE : PATNA
 DATE : May 15, 2025

सचिव
रईस शिफा इमदादीखाना
प्राम-भगवानपुर, सुगौना (राजनगर)
रसीज अंसारी



RAEES SIFA IMDADI KHANA
H.O-BHAGWANPUR, P.O-SUGAUNA, PS-RAJNAGAR- DIST- MADHUBANI [BIHAR]
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31ST, 2025

RECEIPTS		DETAILS	AMOUNT	[Amount in Rs.]
To Opening Balance-				
" Cash in Hand & Bank Balance			38,825.60	38,825.60
To Members Donation				1,85,620.00
" Public Donation				2,85,630.00
	TOTAL			5,10,075.60
PAYMENT		DETAILS	AMOUNT	
By ESTABLISHMENT EXPENSES :				
" Honorarium to Doctor & Staff			1,94,000.00	
" Office rent			48,000.00	
Pathological Test Expenses			10,256.00	
Neturopathy Treatment Exp			7,562.00	
" Hospital Maintenance Expenses			10,256.00	
" Printing & Stationery			5,562.00	
" Travelling & Conveyance Exp			25,698.00	
Contingencies Expenses			6,523.00	3,07,857.00
By V T Centre Expenses				
Mithila Painting Training Centre			45,230.00	
Tailoring & Garments Making Centre			35,621.00	80,851.00
By MEETING SEMINAR & SOCIAL SUPPORT:-				
" Health & Family Welfare Prog.			10,456.00	
" Agriculture Awareness			12,569.00	
" Seminar on Aids & HIV			14,526.00	
" Flood Relief Camp			10,248.00	
National Festival & Leader Jayant			13,526.00	
" Environment Awareness Camp			16,548.00	77,873.00
By Audit Fee				2,000.00
By Closing Balance-				
" Cash in Hand			41,494.60	41,494.60
	TOTAL			5,10,075.60
In terms of our separate report of even date				

PLACE : PATNA

DATE : May 15, 2025

रमेश अंसारी
 इस शिफारी
 ग्राम-भगवनपुर, सुगौना (राजनगर)



RAEES SIFA IMDADI KHANA
H.O.-BHAGWANPUR, P.O-SUGAUNA, PS-RAJNAGAR- DIST- MADHUBANI [BIHAR]
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MAR 2025

INCOME		[Amount in Rs.]
		AMOUNT
By	Members Donation	1,85,620.00
"	Public Donation	2,85,630.00
	TOTAL	4,71,250.00
EXPENDITURE		AMOUNT
To	ESTABLISHMENT EXPENSES :	
"	Honorarium to Doctor & Staff	1,94,000.00
"	Office rent	48,000.00
"	Pathological Test Expenses	10,256.00
"	Neturopathi Treatment Exp	7,562.00
"	Hospital Maintenance Expenses	10,256.00
	Printing & Staionery	5,562.00
	Travelling & Conveyance Exp	25,698.00
	Contingencies Expenses	6,523.00
To	V T Centre Expenses	3,07,857.00
	Mithila Painting Training Centre	45,230.00
	Tailoring & Garments Making Centre	<u>35,621.00</u>
To	MEETING SEMINAR & SOCIAL SUPPORT:-	
"	Health & Family Welfare Progg.	10,456.00
"	Agriculture Awareness	12,569.00
"	Seminar on Aids & HIV	14,526.00
"	Flood Relief Camp	10,248.00
"	National Festival & Leader Jayant	13,526.00
"	Environment Awareness Camp	<u>16,548.00</u>
To	Audit Fee	77,873.00
To	Depreciation	2,000.00
To	Excess of Income Over Expenditure	4,085.04
		-1,416.03
	TOTAL	4,71,250.00

In terms of our separate report of even date

PLACE : PATNA
DATE : May 15, 2025



सरोज कुमार झा
रईस शिफा इमदादीर
ग्राम-भगवानपुर, सुगौना (राजन)

H.O-BHAGWANPUR, P.O-SUGAUNA, PS-RAJNAGAR- DIST-MADHUBANI [BIHAR]

SCHEDULE 'A' OF FIXED ASSETS AS ON 31ST MARCH, 2025

SL NO.	PARTICULARS	WDV AS ON 01.04.2024			ADDITION DURING THE YEAR	DELETION DURING THE YEAR	TOTAL	RATE OF DEPRECIATION	DEPRECIATION FOR THE YEAR	WDV AS ON 31.03.2025
		WDV AS ON 01.04.2024	ADDITION DURING THE YEAR	DELETION DURING THE YEAR						
	FURNITURE & FIXTURES	12,579.08	-	-	12,579.08	10%		1,257.91	11,321.17	
	NATUROPATHY EQUIPMENT	5,002.78	-	-	5,002.78	15%		750.42	4,252.36	
	ELECTRICAL FAN	3,259.02	-	-	3,259.02	15%		488.85	2,770.17	
	PATHOLOGICAL EQUIPMENT	8,046.60	-	-	8,046.60	15%		1,206.99	6,839.61	
	ALMIRAH	3,808.67	-	-	3,808.67	10%		380.87	3,427.80	
	TOTAL	32,696.15	-	-	32,696.15			4,085.04	28,611.12	

PLACE : PATNA
DATE : May 15, 2025

In terms of our separate report of even date



२४५३५८
सचिव
ईस शिफा इमदादीखाना
भगवानपुर, सुगौना (राजनगर)

RAEES SIFA IMDADI KHANA
H.O-BHAGWANPUR, P.O-SUGAUNA, PS-RAJNAGAR- DIST- MADHUBANI [BIHAR]
ANNEXURE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED MARCH 31ST, 2025

Schedule "B"

NOTES FORMING PART OF THE ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India. The significant accounting policies are as follows:

a. Basis of accounting

The financial statements have been prepared on historical cost convention. The institution follows the mercantile system of accounting and recognises the expenditure and income on accrual basis.

b. Fixed assets

Fixed assets are stated at their original cost of acquisition / installation. All direct expenses attributable to acquisition / installation of assets have been capitalised.

c. Cash in hand as per cash book and certified by the management, whereas bank balances are subject to confirmation by bank.

d. All debit & credit balances are subject to confirmation.

For Saroj Kumar Jha & Associates
Chartered Accountants
Saroj Kumar Jha
(Lalit Narayan Jha)
(Partner)
Membership No. - 067599

Place : PATNA
Date : 15/05/2025

सरोज नारायण
सचिव
ईस शिफा इमदादीखान
ग्राम-भगवानपुर, सुगौना (राजनगर)