

Partners

Dinesh Gupta

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Address 10-Convent Road
Dehradun – 248 001

To,
The Members
Swedish Organisation for Individual Relief (SOIR-IM)
16-A, Mussoorie Road, PO-Rajpur, Uttara Khand
Dehradun-248009

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **Swedish Organisation for Individual Relief (SOIR-IM)**, 16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehra Dun as at 31st March, 2024 and the Income & Expenditure Account of the Society for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

We have to report that:-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion proper books of accounts have been kept by the society so far as it appears from our examination of the books.
3. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts;
4. The Society has maintained proper records of fixed assets register showing full particulars including quantitative details and situation of fixed assets on the basis of information available. According to the information and explanations given to us, the fixed assets have been physically verified by the Management during the year in phased periodical manner which in our opinion is reasonable, having regard to the size of the institution and nature of the assets. No material discrepancies were noticed on such verification.



GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

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5. In our opinion and to the best of our information and according to the explanations given to us the said Balance Sheet and Income & Expenditure Account read together with the Significant Accounting Policies and other notes thereon give the information required by law, in the manner so required, and present a true and fair view in conformity with the accounting principles generally accepted in India:
- i) in so far as it relates to Balance Sheet, of the state of affairs of the Society as at 31st March, 2024; and
 - ii) in so far as it relates to the Income & Expenditure Account, of the **SURPLUS** of the Society for the year ended on that date.



10-Convent Road, Dehra Dun.
Dated: 01-09-2024

For Gupta Sawhney & Associates
Firm Registration Number 015283C
Chartered Accountants

[Varun Thakur Das Sawhney]
Membership Number 408361
Partner

GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

Swedish Organisation for Individual Relief (SOIR-IM)
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009

BALANCE SHEET AS AT 31ST MARCH 2024

LIABILITIES:	Annx No.	AS ON 31ST MARCH 2024		AS ON 31ST MARCH 2023	
		Rs.	P.	Rs.	P.
1 SOCIETY CAPITAL FUND					
1a. Corpus Funds			-		-
1b. General Reserve					
Society Capital Fund					
Last Ballance:		45,12,835.82		42,41,607.46	
Add: Surplus/(Deficit) for the year:		<u>2,30,488.70</u>	47,43,324.52	<u>2,71,228.36</u>	45,12,835.82
1c. Earmarked / Designated Funds			-		-
1c. Reserves & Accumulations:					
Social Welfare			21,00,000.00		
2 CURRENT LIABILITIES AND PROVISIONS					
2a Trade Payables	2a		-	3,500.00	
2b Other Current Liabilities					
Security for Rent		5,12,000.00		5,12,000.00	
2c Short Term Provisions					
Gratuity Payable			5,12,000.00	<u>1,37,861.00</u>	6,53,361.00
TOTAL RS....			73,55,324.52		51,66,196.82



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Swedish Organisation for Individual Relief (SOIR-IM)
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009

BALANCE SHEET AS AT 31ST MARCH 2024


ASSETS	AS ON 31ST MARCH 2024		AS ON 31ST MARCH 2023	
	Rs.	P.	Rs.	P.
3 NON CURRENT ASSETS				
3a FIXED ASSETS	1	19,85,717.05		22,37,106.46
3b INVESTMENTS				
Fixed Deposits with Banks		5,00,000.00		5,00,000.00
Accrued Interest on Fixed Deposits		70,474.00		37,780.00
				5,37,780.00
4 CURRENT ASSETS, LOANS AND . 3				
4a Current Investments	3a			
4b Trade Receivables	3b			
4c Cash & Bank Balances	3c	44,21,798.47		22,04,110.36
4d Short Term Loans & Advances	3d	3,77,335.00		1,87,200.00
4e Other Current Assets	3e	-		-
		47,99,133.47		23,91,310.36
TOTAL RS...		73,55,324.52		51,66,196.82

NOTE: Annexure 'I' to '7' forming integral part of the accounts.

President 
Vice President
Swedish Organisation for Individual Relief

Secretary 
Secretary
Swedish Organisation for Individual Relief

Treasurer 
Swedish Organisation for Individual Relief

Member 
Member
Swedish Organisation for Individual Relief



10-Convent Road, Dehra Dun

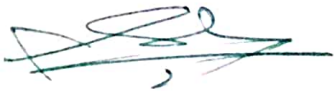
Dated: 01-09-2024

UDIN : 24408361BKCFYQ6887



As per our separate report of even date.

For Gupta Sawhney & Associates
Firm Registration Number 015283C
Chartered Accountants


[Varun Thakur Das Sawhney]
Membership Number 408361
Partner

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Chartered Accountants

Swedish Organisation for Individual Relief (SOIR-IM)
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009

Income & Expenditure Account for the year ending 31ST MARCH 2024

EXPENDITURE	Annx No	FOR THE YEAR ENDING 31ST MARCH 2024		FOR THE YEAR ENDING 31ST MARCH 2023	
		Rs.	P.	Rs.	P.
PROJECT EXPENSES:			-		7,12,246.00
ADMINISTRATIVE & PROPERTY UPK	4		10,73,207.77		29,27,192.51
DEPRECIATION :	1		2,51,389.41		2,99,818.97
ACCUMULATION MADE DURING THE YEAR:			21,00,000.00		-
SURPLUS/(DEFICIT): (being excess of income/expenditure over expenditure/income)			2,30,488.70		2,71,228.36
TOTAL RS...			36,55,085.88		42,10,485.84



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Swedish Organisation for Individual Relief (SOIR-IM)
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009

Income & Expenditure Account for the year ending 31ST MARCH 2024

INCOME	Annx No	FOR THE YEAR ENDING 31ST MARCH 2024		FOR THE YEAR ENDING 31ST MARCH 2023	
		Rs.	P.	Rs.	P.
DONATION FROM IM-SWEDEN:					
Maintenance Grant Received: (including difference of exchange)			-		19,07,086.00
DONATION LOCAL:			-		20,000.00
RECEIPTS FROM RENT:			19,44,000.00		18,12,000.00
OTHER INCOME:	5		17,11,085.88		4,71,399.84
TOTAL RS...			36,55,085.88		42,10,485.84

NOTE: Annexure '1' to '7' forming integral part
of the accounts.

[Signature]
Vice President
President
Swedish Organisation for Individual Relief

Secretary

Treasurer

Member

[Signature]
Member

Swedish Organisation for Individual Relief

As per our separate report of even date.

For Gupta Sawhney & Associates
Firm Registration Number 015283C
Chartered Accountants



10-Convent Road, Dehra Dun

Dated: 01-04-2024

UDIN : 24408361BKCFYQ6887

[Signature]
[Varun Thakur Das Sawhney]
Membership Number 408361
Partner



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Swedish Organisation for Individual Relief (SOIR-IM)
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009

Schedule annexed to and Forming Part of the Accounts as on 31st March 2024

FIXED ASSETS

ANNEXURE - I

SL. NO.	PARTICULARS	OPENING BALANCE 1.4.2023	ADDITIONS UPTO 30.9.2023	ADDITIONS AFTER 30.9.2023	DEPRECIATION			CLOSING BALANCE 31.3.2024
					TOTAL	RATE	AMOUNT	
1	Land:	5,22,994.00			5,22,994.00	0%	-	5,22,994.00
2	Building:	36,951.96			36,951.96	10%	3,695.20	33,256.76
3	Furniture & Fixtures:	2,40,734.64			2,40,734.64	10%	24,073.46	2,16,661.18
4	Vehicles:	7,84,255.82			7,84,255.82	15%	1,17,638.37	6,66,617.45
5	Kitchen Equipment:	41,545.30			41,545.30	15%	6,231.79	35,313.50
6	Water Tank:	1,83,913.75			1,83,913.75	15%	27,587.06	1,56,326.69
7	Tools and Accessories:	4,686.05			4,686.05	15%	702.91	3,983.14
8	Equipments:	1,40,670.77			1,40,670.77	15%	21,100.62	1,19,570.16
9	Photostat Machine:	26,719.33			26,719.33	15%	4,007.90	22,711.43
10	Computers & Laptops:	27,348.80			27,348.80	40%	10,939.52	16,409.28
11	Generator:	2,283.96			2,283.96	15%	342.59	1,941.36
12	Mobile Phone:	96,888.85			96,888.85	15%	14,533.33	82,355.52
13	Printer:	24,433.32			24,433.32	15%	3,665.00	20,768.32
14	Invertor	39,978.78			39,978.78	15%	5,996.82	33,981.96
15	Fire Extinguisher	6,800.13			6,800.13	15%	1,020.02	5,780.11
16	Solar Water Heater Air conditioner and	16.67			16.67	40%	6.67	10.00
17	stabilizer	10,981.37			10,981.37	15%	1,647.21	9,334.16
18	Computer Softwares	13,155.06			13,155.06	25%	3,288.77	9,866.30
19	Projector	20,521.37			20,521.37	15%	3,078.21	17,443.17
20	Fan	12,226.53			12,226.53	15%	1,833.98	10,392.55
TOTAL RS...		22,37,106.46	-	-	22,37,106.46		2,51,389.41	19,85,717.05

President

Vice President

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Secretary

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Treasurer

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Member

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Swedish Organisation for Individual Relief (SOIR-IM)
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009


Schedule annexed to and forming part of the accounts as on 31ST MARCH 2024
SECURITY DEPOSITS AND ADVANCES:

ANNEXURE - 2a

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2024		FOR THE YEAR ENDING 31ST MARCH 2023	
	Rs.	P.	Rs.	P.
EXPENSES PAYABLE:				
Audit Fees Payable	-		-	
TDS Payable	-		3,500.00	
		-		3,500.00
		-		3,500.00

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Schedule annexed to and forming part of the accounts as on 31ST MARCH 2024

SECURITY DEPOSITS AND ADVANCES:

ANNEXURE - 3c

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2024		FOR THE YEAR ENDING 31ST MARCH 2023	
	Rs.	P.	Rs.	P.
CASH AND BANK BALANCES:				
With SBI New Delhi:				
In Savings Bank A/c : 40095167552	1,747.00		1,699.00	
With UCO Bank:				
In Savings Bank A/c : 03420110021057	1,693.84		1,936.61	
With State Bank of India:				
In Savings Bank A/c : 10901535961	10,53,594.63		1,16,211.75	
With Kotaak Mahindra Bank :				
In Saving Bank A/c : 6613044103	911.00		879.00	
With Kotaak Mahindra Bank :				
In Saving Bank A/c : 661844437	33,62,976.00		20,82,258.00	
Cash in hand:	876.00		1,126.00	
		44,21,798.47		22,04,110.36
		44,21,798.47		22,04,110.36

ANNEXURE - 3d

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2024		FOR THE YEAR ENDING 31ST MARCH 2023	
	Rs.	P.	Rs.	P.
SECURITY DEPOSITS AND ADVANCES:				
Tax Deducted at Source FY 2022-23	1,87,200.00		1,87,200.00	
Tax Deducted at Source FY 2023-24	1,89,720.00		-	
SB Interest Receivable - SBI	415.00		-	
Advance to Staff for Expenses	-	3,77,335.00	-	1,87,200.00
		3,77,335.00		1,87,200.00

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Swedish Organisation for Individual Relief (SOIR-IM)
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009

Schedule annexed to and forming part of the accounts as on 31ST MARCH 2023
ADMINISTRATIVE & PROPERTY UPKEEP EXPENSES

ANNEXURE - 4

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2024		FOR THE YEAR ENDING 31ST MARCH 2023	
	Rs.	P.	Rs.	P.
ADMINISTRATIVE EXPENSES:				
Salary and Allowances:	8,20,000.00		24,08,339.00	
Staff Welfare:	5,622.00		46,507.00	
Electricity & Water Charges:	48,594.00		76,475.00	
Postage:	-		62.00	
Printing and Stationery:	2,014.00		31,158.00	
Bank Charges:	300.77		50.51	
Telephone & Internet Expenses:	18,660.00		41,517.00	
Travelling, Boarding Lodging Expenses:	-		9,549.00	
Consumables:	-		3,005.00	
Audit Fees:	50,000.00		50,000.00	
Income Tax & Other Work:	96,000.00		43,000.00	
Project Audit Fees	-		41,300.00	
Legal & Professional Expenses	-		65,224.00	
Miscellaneous:	12,628.00	10,53,818.77	25,816.00	28,42,002.51
PROPERTY EXPENSES:				
Repairs & Maintenance:	-		11,700.00	
General:	-		500.00	
Insurance	-	-	65,305.00	77,505.00
VEHICLE UPKEEP:				
Vehicle Operation Expenses:	6,473.00		7,685.00	
Insurance	12,916.00	19,389.00	-	7,685.00
TOTAL RS...		10,73,207.77		29,27,192.51

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Swedish Organisation for Individual Relief (SOIR-IM)
16-A, Mussoorie Road, Po-Rajpur, Uttarakhand, Dehradun-248009

Schedule annexed to and forming part of the accounts as on 31ST MARCH 2023
OTHER INCOME

ANNEXURE - 5

PARTICULARS	FOR THE YEAR ENDING 31ST MARCH 2024		FOR THE YEAR ENDING 31ST MARCH 2023	
	Rs.	P.	Rs.	P.
Local Income:		198.88		198.84
Interest on FDR & SB A/c & TDS Refund:		1,56,511.00		1,06,701.00
Scrap and Vegetables Receipts:		-		-
Written Back / Off :		10,48,376.00		-
Photocopy Receipts:				
Amount Reccovered from Guest House :	5,06,000.00	17,11,085.88	3,64,500.00	4,71,399.84
TOTAL RS...		17,11,085.88		4,71,399.84

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ACCOUNTING POLICIES AND NOTES ON ACCOUNTS AS AT 31ST MARCH 2024

Annexure '6'

SIGNIFICANT ACCOUNTING POLICIES:

13. Accounting Conventions:

- 1:1 The accompanying financial statements have been prepared in accordance with the mandatory accounting standards issued by the Institute of Chartered Accountants of India under historical cost conventions with revenue recognized on receipt basis and expenses accounted for on accrual basis. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
- 1:2 The cost reflected in these statements are not adjusted to reflect the impact of the changing value in the purchasing power of money.
- 1:3 Accounts are maintained on mercantile basis. No provision is made for liabilities, which are contingent in nature as per past practice. There are no contingent liabilities in respect of claims against the Society not acknowledged as debts in respect of court cases labour disputes etc.

2. Fixed Assets:

- 2:1 Fixed Assets are carried at cost of acquisition or construction and includes freight, duties, taxes and incidental expenses related to such acquisition.
- 2:2 All the fixed assets and properties of the Society have been wholly and fully accounted for in the books of accounts. Donations in kind are not valued in accounts. The fixed assets are shown at book value and have not been revalued during the year. The assets have a realizable value, which is not less than the book value shown in the books of accounts.
- 2:3 The society credits the sale proceeds of Fixed Assets as Income during the year, since the amount spent thereon has been claimed as expenditure in the year of purchase.

3. Depreciation:

The society has provided depreciation on written down value of the assets in accordance with the rates prescribed under the Income Tax Act 1961. Depreciation on additions in the Block has been charged after adjusting the sale proceeds.



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4. Adequacy of Internal Control:

The Society has a proper and adequate system of control to ensure that all assets are safeguarded, and protected against loss from unauthorized use or disposition, and that transactions are authorized, recorded, and reported correctly.

The society has an extensive system of internal controls which ensures optimal utilization and protection of resources, IT Security, accurate reporting of financial transactions and compliance with applicable laws and regulations as also internal policies and procedures.

The internal control system is supplemented by extensive statutory audits, regular reviews by management, and well-documented policies and guidelines to ensure reliability of financial and all other records to prepare financial statements and other data.

5. Provision for Taxation:

No provision has been made for Income tax as the income of the Society is exempt u/s 11 and 12 of the Income Tax Act 1961.

NOTES:

- Various projects under Designated Fund Account for which the society has either not received any fund or no further expenses are to be made have been adjusted as per resolution of the Board of Governing Members.
- The Society is maintaining members register, which needs to be updated.

GENERAL:

- The society is registered under the Foreign Contribution (Regulation) Act 1976 with the Ministry of Home Affairs, Government of India, Lok Nayak Bhawan, New Delhi vide FCRA Registration No. 347900038 valid till 30-04-2028.
- The society is registered under the Societies Registration Act 1860 vide Reg. No. 715/81-82 [New number UK06008062020003918] Ren. No.RENEW062020001644 File No. I-67011 valid up to 28.4.2025.



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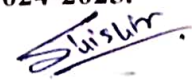
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10. The income of the society is exempt u/s 12A (b) of the Income Tax Act vide R. No. 155/DDN/84-85 valid till 31-03-2021. The renewal has further been renewed wef AY 2022-2023 to 2026-27 on 23-09-2021 vide URN AAAAS0850RE20162.
11. The figures in the accounts and schedules have been rearranged wherever necessary and previous year figures have been accordingly regrouped.
12. No part of the income of property of the Society was rented or continued to be rented and no part of any land, building or other property or services of the society was made or continued to be made available for the use of any member of the Managing Committee or his relatives or to any other person specified in Sec. 13(3) of the Income Tax Act, 1961 during the accounting year. Further, the society did not purchase or sell any assets, security or other property from/to the above persons and no part of the income or property of the society was diverted during the previous year or was used or applied for the benefit of any such person as mentioned here-in-above. Payments made by way of salary, allowances and other benefits and perks to the whole time working members of the Managing Committee are as per approval of the Committee.
13. No expenses in the nature of personal expenses have been charged in the books of accounts in respect of members of the Managing Committee or their relatives.
14. The Society is registered under section 12A of the Income Tax Act, vide registration number AAAAS0850RE20162 dated 23-09-2021, from AY 2022-23 to AY 2026-2027.
15. The Society was registered under section 80G of the Income Tax Act 1961 vide Unique Registration Number AAAAS0850RF20210 dated 24-09-2021, from AY 24-09-2021 to AY 2024-2025.

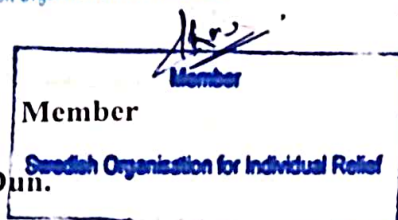

President
Swedish Organisation for Individual Relief



Secretary
Swedish Organisation for Individual Relief

For Gupta Sawhney & Associates
Firm Registration Number 015283C
Chartered Accountants

Treasurer

10-Convent Road, Dehra Dun.
Dated: 01-09-2024




[Varun Thakur Das Sawhney]
Membership Number 408361
Partner

