

**AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **RURAL EDUCATIONAL ACTIVITIES FOR DEVELOPMENT (READ), AT- DEFENCE COLONY, BHABINARAYANAPUR, PO-NARENDRAPUR, BERHAMPUR, DIST-GANJAM, ODISHA-760007** for the year ending 31<sup>st</sup> March 2025 and also audited the annexed Income & Expenditure and Receipts and Payments for year ended that date. These financial statements are the responsibility of the Trust Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standard 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 statements. 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;**

- A. We have obtained all the information's and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- B. The Organization has been maintained proper books of account and others records as per Rule 17AA of Income Tax Rule 1962.
- C. The Balance Sheet and Income & Expenditure account dealt with by this report are in agreement with the books of account.
- D. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

In the case of the Balance Sheet, of the state of affair of the organization as at 31<sup>st</sup> March 2025 and

In the case of Income & Expenditure Account, Excess of Income Over Expenditure of the year ending on that date.

FOR A.C. BEHERA & CO.  
(Chartered Accountants)  
Firm RGN-327945E



CA. ALEKHA C. BEHERA  
M.No-300151, Partner  
Place: Bhubaneswar  
Date: 29.08.2025

UDIN: 25300151BMIMRV6505



RURAL EDUCATIONAL ACTIVITIES FOR DEVELOPMENT (READ)			
AT- DEFENCE COLONY, BHABINARAYANAPUR, PO-NARENDRAPUR, BERHAMPUR, DIST-GANJAM, ODISHA-760007			
CONSOLODATED BALANCE SHEET AS ON 31.03.2025			
SL.NO	PARTICULARS	AMOUNT (INR)	BALANCE AS ON 31st MARCH 2025
I	SOURCE OF FUND		
	Opening Balance	3,940,441.00	
	Excess of Income over Expenditure	319,990.91	4,260,431.91
	<b>TOTAL</b>		<b>4,260,431.91</b>
II	APPLICATION OF FUND		3,053,131.00
	Fixed Asset as per Schedule I		
III	Current Asset, Loans & Advances		
	General Account		
	Cash-In-Hand		-
	Cash-At-Bank		
	SBI SB A/C No- 9257	55,067.28	
	IOB SB A/C No- 7325	1,119.74	56,187.02
	FC Account		
	Cash-In-Hard		-
	Cash-At-Bank		
	IOB SB A/C No- 2980	1,146,270.49	
	SBI SB A/C No- 1653	4,843.40	1,151,113.89
	<b>TOTAL</b>		<b>4,260,431.91</b>

As Per Our Report Of Even Date  
for A.C. BEHERA & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGD NO-327945E

*Alekha C. Behera*



**CA. ALEKHA C. BEHERA**  
**M.N-300151,PARTNER**

Place : Bhubaneswar

Date : 29.08.25

UDIN : 25300151BMIMRV6505



*Manjulata Sahu*



**RURAL EDUCATIONAL ACTIVITIES FOR DEVELOPMENT (READ)**  
**AT- DEFENCE COLONY, BHABINARAYANAPUR, PO-NARENDRAPUR, BERHAMPUR, DIST-**  
**GANJAM, ODISHA-760007**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025**

SL.NO	PARTICULARS	BALANCE AS ON 31st MARCH 2025
I	<b>INCOME</b>	
	Grant Received	
	Manos Unidas, Spain	2,717,948.00
	Bank Interest Received	
	FC Account	33,242.00
	General Account	
	Fund Received from Dhvani Foundation	36,000.00
	Bank Interest	3,616.00
	Membership fees	1,600.00
	Voluntary Contribution	43,302.00
	<b>Total of I</b>	<b>2,835,708.00</b>
II	<b>EXPENDITURE</b>	
	Project Utilization	
	Expenses under Manos Unidas	
	Administrative Expenses	78,397.11
	Operational Expenses	119,825.00
	Project Activities	1,943,538.00
	Salary Expenses	192,000.00
	Expenses under All We Can	
	Programme Expenses	42,970.00
	Expenses under Manos Unidas (Old)	
	Programme Expenses	9,608.00
	General Account	
	Programme Expenses	
	Niranthara Classic Programme ( Dhvani Foundation)	33,667.00
	Consultancy fees	20,000.00
	Audit fees	16,600.00
	Bank Charges	111.98
	Consultancy fees to Dhawni Foundation	54,000.00
	TDS @10%	5,000.00
	<b>Total of II</b>	<b>2,515,717.09</b>
	Excess of Income over Expenditure	<b>319,990.91</b>
	<b>Total</b>	<b>2,835,708.00</b>
III	Excess of Income over Expenditure transfer to capital Account	319,990.91

As Per Our Report Of Even Date  
for A.C. BEHERA & CO.  
**CHARTERED ACCOUNTANTS**  
FIRM REGD NO-327945E

*(Signature)*

**CA. ALEKHA C. BEHERA**  
**M.N-300151, PARTNER**

Place : Bhubaneswar

Date : 29.08.25



*(Signature)*



# RURAL EDUCATIONAL ACTIVITIES FOR DEVELOPMENT (READ)

AT- DEFENCE COLONY, BHABINARAYANAPUR, PO-NARENDRAPUR, BERHAMPUR, DIST-GANJAM, ODISHA-760007

## CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPT	AMOUNT(INR)	PAYMENT	AMOUNT(INR)
To Opening Balance		By Project Utilization	
General Account		By Expenses under Manos Unidas	
Cash-In-Hand		Administrative Expenses	74,787.11
Cash-At-Bank		Operational Expenses	115,145.00
SBI SB A/C No- 9257	131,021.00	Project Activities	1,943,538.00
IOB SB A/C No- 7325	1,227.00	Salary Expenses	192,000.00
FC Account		By Expenses under All We Can	
Cash-In-Hand		Programme Expenses	42,970.00
Cash-At-Bank		By Expenses under Manos Unidas (Old)	
IOB SB A/C No- 2980	763,570.00	Programme Expenses	9,608.00
SBI SB A/C No- 1653	14,402.00	By General Account	
To Grant Received		By Programme Expenses	
Manos Unidas, Spain	2,717,948.00	Salary to CFM	30,000.00
To Bank Interest Received		Travel Expenses	3,667.00
FC Account	33,242.00	Consultancy fees	20,000.00
To General Account		Audit fees	16,600.00
Fund Received from Dhawani Foundation	36,000.00	Bank Charges	111.98
Bank Interest	3,616.00	Consultancy fees to Dhawani Foundation	54,000.00
Membership fees	1,600.00	TDS @10%	5,000.00
Voluntary Contribution	43,302.00	By Capital Expenditure	
		Inverter Battery	31,200.00
		By Closing Balance	
		General Account	
		Cash-In-Hand	-
		Cash-At-Bank	
		SBI SB A/C No- 9257	55,067.28
		IOB SB A/C No- 7325	1,119.74
		FC Account	
		Cash-In-Hand	
		Cash-At-Bank	
		IOB SB A/C No- 2980	1,146,270.49
		SBI SB A/C No- 1653	4,843.40
TOTAL	3,745,928.00	TOTAL	3,745,928.00

As Per Our Report Of Even Date  
for A.C. BEHERA & CO.  
CHARTERED ACCOUNTANTS  
FRM REGD NO-327945E

*Behera*

CA. ALEKHA C. BEHERA  
LN-300151, PARTNER

Place: Bhubaneswar

Date: 29.08.25



*Manjulabes Sahu*





**RURAL EDUCATIONAL ACTIVITIES FOR DEVELOPMENT (READ)**  
**AT- DEFENCE COLONY, BHABINARAYANAPUR, PO-NARENDRAPUR, BERHAMPUR, DIST-**  
**GANJAM, ODISHA-760007**  
**GENERAL ACCOUNT**

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2025**

RECEIPT	AMOUNT(INR)	PAYMENT	AMOUNT(INR)
<u>To Opening Balance</u>		<u>By Programme Expenses</u>	
Cash-In-Hand	-	Salary to CFM	30,000.00
Cash-At-Bank		Travel Expenses	3,667.00
SBI SB A/C No- 9257	131,021.00	Consultancy fees	20,000.00
IOB SB A/C No- 7325	1,227.00	Audit fees	16,600.00
		Bank Charges	111.98
		Consultancy fees to Dhawani Foundation	54,000.00
To Fund Received from Dhawani Foundation	36,000.00	TDS @10%	5,000.00
To Bank Interest	3,616.00		
To Membership fees	1,600.00	<u>By Capital Expenditure</u>	
To Voluntary Contribution	43,302.00	Inverter Battery	31,200.00
		<u>By Closing Balance</u>	
		Cash-In-Hand	-
		Cash-At-Bank	
		SBI SB A/C No- 9257	55,067.28
		IOB SB A/C No- 7325	1,119.74
<b>Total</b>	<b>216,766.00</b>	<b>Total</b>	<b>216,766.00</b>

As Per Our Report Of Even Date  
for A.C. BEHERA & CO.  
**CHARTERED ACCOUNTANTS**  
FIRM REGD NO-327945E

*Alekha C. Behera*



**CA. ALEKHA C. BEHERA**  
**M.N-300151,PARTNER**

Place : Bhubaneswar

Date : 29.08.2025

*Monjulata Sahu*



**RURAL EDUCATIONAL ACTIVITIES FOR DEVELOPMENT (READ)**

AT- DEFENCE COLONY, BHABINARAYANAPUR, PO-NARENDRAPUR, BERHAMPUR, DIST-GANJAM, ODISHA-  
760007

**COSNOLIDATED SCHEDULE I FOR THE FIXED ASSETS**

SL.NO	PARTICULARS	BALANCE AS ON 01.04.2024	ADDITION DURING THE YEAR	BALANCE AS ON 31.03.2025
1	Furniture & Fixture	38,557.00	-	38,557.00
2	Motor Bike	132,675.00	-	132,675.00
3	LCD Projector	32,485.00	-	32,485.00
4	Computer	60,460.00	-	60,460.00
5	Inverter Battery	4,636.00	-	4,636.00
6	Initial Camera	30,391.00	-	30,391.00
7	Tally Software	1,279.00	-	1,279.00
8	Bicycle	30,382.00	-	30,382.00
9	4 Wheeler (Maruti Ertiga)	361,250.00	-	361,250.00
10	Borewell & Pump Set	130,636.00	-	130,636.00
	<u>All We Can (MRDF Office &amp; R/C)</u>			
11	Office Building	1,757,350.00	-	1,757,350.00
	<u>General Account</u>			
12	Furniture & Fixture	7,365.00	-	7,365.00
13	Computer	1.00	-	1.00
14	Camera	739.00	-	739.00
15	Vehicles	976.00	-	976.00
16	4 Wheeler (Maruti Ertiga)	432,749.00	-	432,749.00
17	Inverter Battery	-	31,200.00	31,200.00
	<b>TOTAL</b>	<b>3,021,931.00</b>	<b>31,200.00</b>	<b>3,053,131.00</b>



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