

**AUDITOR'S REPORT
TO THE MEMBERS
ASSAM CHILD AND WOMEN'S WELFARE SOCIETY
(FORMERLY INDIAN COUNCIL FOR CHILD WELFARE, ASSAM STATE BRANCH)
GUWAHATI
ACCOUNT: GGENERAL FUND**

Report on the Financial Statements

We have audited the accompanying financial statements of ASSAM CHILD AND WOMEN'S WELFARE SOCIETY (FORMERLY INDIAN COUNCIL FOR CHILD WELFARE, ASSAM STATE BRANCH), GUWAHATI, ACCOUNT: GENERAL FUND which comprise the Balance Sheet as on 31st March, 2025 and the Income and Expenditure Account and Receipt and Payment Account for the year then ended.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting the 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 internal financial control, 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 conducted our audit in accordance with auditing standards generally accepted in India. 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 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 Management's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit provides a reasonable basis for our opinion on the financial statements.

Opinion

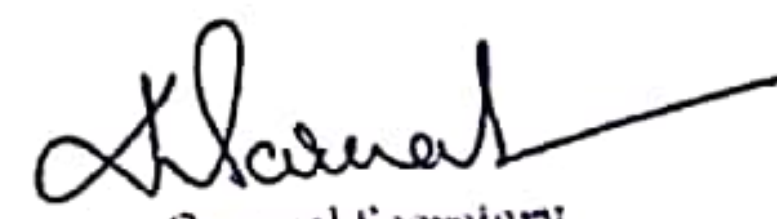
In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Society, ACCOUNT: GENERAL FUND as on 31st March, 2025 and its Income and expenditure and receipts and payments for the year ended on that date.

For M. Saquei & Co.,
Chartered Accountants
Firm Registration No.303126E


Reefat Saquei,
Partner
Membership No.058118
(UDIN - 25058118BMKNJR6761)



Guwahati; September 24, 2025


General Secretary
Assam Child and Women's Welfare Society
Rupnagar, Guwahati
Assam, Pin 781032

ASSAM CHILD AND WOMEN'S WELFARE SOCIETY
SEWA MANDIR PATH, RUPNAGAR, GUWAHATI - 781 032
GUWAHATI
ACCOUNT: GENERAL FUND

BALANCE SHEET AS ON 31ST MARCH, 2025

LIABILITIES	AMOUNT (₹)	ASSETS	AMOUNT (₹)
<u>General Fund:</u>		<u>Fixed Assets:</u>	
As per last a/c	3,60,35,136.32	As per schedule 'A'	2,04,45,496.66
Add: Surplus for the year	<u>15,22,630.32</u>		
	3,75,57,766.64	<u>Investment:</u>	
<u>Specific Donation Fund:</u>		Share in The Co-op Apex Bank Ltd.	10,000.00
As per last account	57,48,534.00		
		<u>Current Assets:</u>	
		Accrued Interest	15,08,574.00
		ITDS	3,65,269.00
		TCS	11,112.00
		Cash in hand	360.00
		Cash at Bank	
		(As per schedule 'C')	1,15,00,029.98
		Fixed Deposit	
		(As per schedule 'B')	<u>94,65,459.00</u>
			2,28,50,803.98
Total	<u>4,33,06,300.64</u>	Total	<u>4,33,06,300.64</u>

In terms of our separate report of even date.

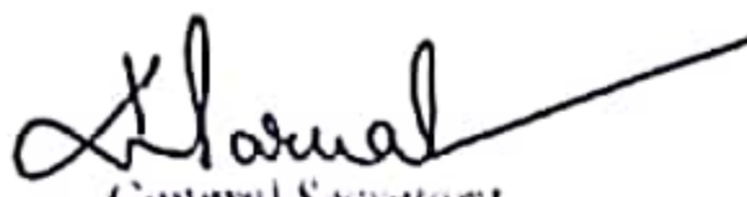


For M. Saquei & Co.
Chartered Accountants
FRN : 303126E


Reefat Saquei
Partner

M.No.058118
(UDIN - 25058118BMKNJR6761)

Guwahati; September 24, 2025


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Rupnagar, Guwahati
Assam, Pin 781032

ASSAM CHILD AND WOMEN'S WELFARE SOCIETY
SEWA MANDIR PATH, RUPNAGAR, GUWAHATI - 781 032

ACCOUNT: GENERAL FUND

Income and Expenditure Account for the year ended 31st March, 2025 (2024-25)

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)
<u>To Transfer to Project/Programme</u>		<u>By Grant-in-Aid:</u>	
<u>Child Care Corpus Fund</u>		<u>CHILDLINE India</u>	
In-Country	5,59,044.00	<u>Foundation, Mumbai</u>	
Inter Country	65,029.00	For the year 2022-23	
Sishu Gram Local Managing Commt	25,000.00	For Kamrup Rural Childline	8,66,582.00
Kalyani Nivas Additional Staff	1,74,400.00	<u>From State Child Protection</u>	
Kalyani Nivas Children Home	29,64,214.00	<u>Society, Assam</u>	
Phsiotherapist Centre	5,180.00	For Ashaneer	
Harijan Creche	73,000.00	For 2022-23	17,07,097.00
Videography of ACAWWS	3,25,000.00	For Open Shelter	
Exhibition Sales	8,600.00	Home for Boys	
Open Shelter Home for Boys	8,61,947.00	For 2022-23	8,84,925.00
PRAPTI Vocational Unit	58,004.72	<u>From Guwahati Municipal</u>	
Ulubari Campus Night Chowkider	24,000.00	<u>Corporation</u>	
Shelter for Urban Homeless (Male)	10,31,398.00	For Shelter for Urban Homeless	
Sishu Greh project	18,04,012.00	For 2023-24	10,25,800.00
Special Need Children (ASHANEER)	26,26,915.00	For 2024-25	8,39,800.00
Beauty Parlour	37,136.00		
	1,06,42,879.72		53,24,204.00
<u>ASEB Bill</u>		<u>Donation Account:</u>	
Hem Baruah Sishu Sadan	1,29,277.00	General	38,33,679.31
Head Office	23,000.00		
	1,52,277.00	<u>House Rent A/c:</u>	
<u>Audit Fees</u>	39,530.00	General	3,75,000.00
<u>Award</u>	10,500.00	Hem Baruah Sishu Sadan	4,00,000.00
<u>Bank charges</u>	11,949.94	Rupnagar Campus	1,68,000.00
<u>Computer Maintenance</u>	13,150.00	New Sweet Shop	65,000.00
<u>Website Renewal</u>	6,490.00	State Bank of India, ATM	1,69,528.50
<u>ESIC Employee Contribution</u>	90,175.00	Vodafone	1,74,570.00
<u>GMC Tax (Hem Baruah Sishu Sadan)</u>	22,283.00	Hostel	4,53,520.00
<u>Hem Baruah Sadan Security</u>	66,000.00	4th Floor (Hem Barua Sadan)	50,000.00
<u>Misc. & Contigencies</u>	39,379.00		18,55,618.50
<u>Mobile Bill (H.O.)</u>	14,230.00	<u>Assistance: (Adoption)</u>	
<u>Nucleus Staff Salary</u>	4,49,568.00	<u>For Child Care Corpus Fund</u>	
<u>Office Vehicle Maintenance</u>	43,533.00	Adoption Fee (In-Country)	10,98,016.00
<u>Postage & Telegram</u>	1,465.00	Adoption Fee (Inter-Country)	8,24,491.00
<u>Sishu Greh Staff Increment</u>	2,32,900.00		19,22,507.00
<u>Sishu Greh Support Staff (Speech Therapist)</u>	96,000.00	<u>Assistance:</u>	
<u>Staff Support Salary</u>	5,49,458.00	From Assam Foundation	
<u>TA & Conveyance</u>	3,070.00	of North America, USA	2,70,000.00
<u>Tally ERP 9 Accounting Software</u>	10,620.00	Azad Ki Amrit Mahotsav (SCPS)	53,616.00
<u>Tea & Refreshment</u>	10,059.00	Oil India Limited	50,000.00
<u>Telephone Bill</u>	4,651.00	From NEEPCO	2,00,705.00
<u>Employee Insurance</u>	7,500.00		5,74,321.00
			1,35,10,329.81
	C/F	1,25,17,667.66	C/F

Manal
General Secretary
Assam Child and Women's Welfare Society
Rupnagar, Guwahati



ASSAM CHILD AND WOMEN'S WELFARE SOCIETY
SEWA MANDIR PATH, RUPNAGAR, GUWAHATI - 781 032

ACCOUNT: GENERAL FUND

Income and Expenditure Account for the year ended 31st March, 2025 (2024-25)

EXPENDITURE	AMOUNT (₹)	INCOME	AMOUNT (₹)	
	B/F	1,25,17,667.66	B/F	1,35,10,329.81
To GMDA Water Supply	29,000.00	By Membership Fees	40,300.00	
„ Meeting expenses	3,415.00	„ LPG Subsidy Receipts	630.84	
„ Loss on sale of Vehicle	4,17,568.00	„ Registration for Placement	30,200.00	
„ Depreciation	2,66,244.00	„ Receipt from Exhibition	1,78,400.00	
„ Balance being excess of Income over Expenditure transfer to Balance Sheet	15,22,630.32	„ Receipt from Phsiotherapist Centre	23,550.00	
		„ <u>Electricity charges:</u>		
		Hem Baruah Sishu Sadan	37,456.00	
		Hostel	23,770.00	
			61,226.00	
		„ <u>Bank Interest:</u>		
		Saving Bank	3,21,972.33	
		Fixed Deposit	5,89,916.00	
			9,11,888.33	
Total	<u>1,47,56,524.98</u>	Total	<u>1,47,56,524.98</u>	

In terms of our separate report of even date.

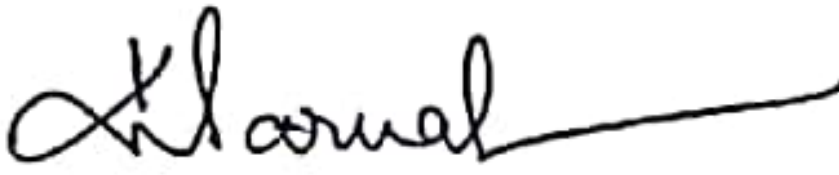
For M. Saquei & Co.
Chartered Accountants
FRN : 303126E



Reefat Saquei
Partner

M.No.058118
(UDIN - 25058118BMKNJR6761)

Guwahati; September 24, 2025


General Secretary
Assam Child and Women's Welfare Society
Rupnagar, Guwahati
Assam, Pin 781032

ASSAM CHILD AND WOMEN'S WELFARE SOCIETY
SEWA MANDIR PATH, RUPNAGAR, GUWAHATI - 781 032

ACCOUNT: GENERAL FUND

Statement of Receipt and Payment Account for the year ended 31st March, 2025 (2024-25)

RECEIPT	AMOUNT (₹)	PAYMENT	AMOUNT (₹)
Opening Balance:		Fixed Assets	
Cash in hand	954.00	Grill Assam Type House (Rupnagar)	16,200.00
Cash at Bank		Building Construction (Hem Barua)	70,700.00
(As per schedule 'C')	92,87,386.66		86,900.00
Fixed Deposit		Transfer to Project/Programme:	
(As per schedule 'B')	93,65,459.00	Child Care Corpus Fund	
		In-Country	5,59,044.00
Grant-in-Aid:		Inter Country	65,029.00
CHILDLINE India		Sishu Gram Local Managing Commt.	25,000.00
Foundation, Mumbai		Kalyani Nivas Additional Staff	1,74,400.00
For the year 2022-23		Kalyani Nivas Children Home	29,64,214.00
For Kamrup Rural Childline	8,66,582.00	Phsiotherapist Centre	5,180.00
		Harijan Creche	73,000.00
From State Child Protecton		Videography of ACAWWS	3,25,000.00
Society, Assam		Exhibition Sales	8,600.00
For Ashaneer		Open Shelter Home for Boys	8,61,947.00
For 2022-23	17,07,097.00	PRAPTI Vocational Unit	58,004.72
For Open Shelter Home for Boys		Ulubari Campus Night Chowkider	24,000.00
For 2022-23	8,84,925.00	Shelter for Urban Homeless (Male)	10,31,398.00
		Sishu Greh project	18,04,012.00
From Guwahati Municipal		Special Need Children (ASHANEER)	26,26,915.00
Corporation		Beauty Parlour	37,136.00
For Shelter for Urban Homeless			1,06,42,879.72
For 2023-24	10,25,800.00	ASEB Bill	
For 2024-25	8,39,800.00	Hem Baruah Sishu Sadan	1,29,277.00
		Head Office	23,000.00
Donation Account:			
General		Audit Fees	1,52,277.00
		Award	39,530.00
House Rent A/c:		Bank charges	10,500.00
General		Computer Maintenance	11,949.94
Hem Baruah Sishu Sadan	3,75,000.00	Website Renewal	13,150.00
Rupnagar Campus	4,00,000.00	ESIC Employee Contribution	6,490.00
New Sweet Shop	1,68,000.00	GMC Tax (Hem Baruah Sishu Sadan)	90,175.00
State Bank of India, ATM	65,000.00	Hem Baruah Sadan Security	22,283.00
Vodafone	1,52,571.50	Misc.& Contigencies	66,000.00
Hostel	1,74,570.00	Mobile Bill (H.O.)	39,379.00
4th Floor (Hem Barua Sadan)	4,53,520.00	Nucleus Staff Salary	14,230.00
	50,000.00	Office Vehicle Maintenance	4,49,568.00
Assistance: (Adoption)		Postage & Telegram	43,533.00
For Child Care Corpus Fund		Sishu Greh Staff Increment	1,465.00
Adoption Fee (In-Country)	10,98,016.00	Sishu Greh Support Staff (Speech Therapist)	2,32,900.00
Adoption Fee (Inter-Country)	8,24,491.00	Staff Support Salary	96,000.00
		TA & Conveyance	5,49,458.00
		Tally ERP 9 Accounting Software	3,070.00
		Tea & Refreshment	10,620.00
		Telephone Bill	10,059.00
		Employee Insurance	4,651.00
			7,500.00

C/F 3,15,72,851.47

C/F 1,26,04,567.66



[Signature]
General Secretary
Assam Child and Women's Welfare Society
Rupnagar, Guwahati
781032

ASSAM CHILD AND WOMEN'S WELFARE SOCIETY
SEWA MANDIR PATH, RUPNAGAR, GUWAHATI - 781 032

ACCOUNT: GENERAL FUND

Statement of Receipt and Payment Account for the year ended 31st March, 2025 (2024-25)

RECEIPT	AMOUNT (₹)	PAYMENT	AMOUNT (₹)
B/F	3,15,72,851.47	B/F	1,26,04,567.66
<u>Assistance:</u>		GMDA Water Supply	29,000.00
From Assam Foundation of North America, USA	2,70,000.00	Meeting expenses	3,415.00
Azad Ki Amrit Mahotsav (SCPS)	53,616.00	<u>Closing Balance:</u>	
Oil India Limited	50,000.00	Cash in hand	360.00
From NEEPCO	<u>2,00,705.00</u>	Cash at Bank	
Membership Fees		5,74,321.00 (As per schedule 'C')	1,15,00,029.98
LPG Subsidy Receipts		40,300.00 Fixed Deposit	
Registration for Placement		630.84 (As per schedule 'B')	<u>94,65,459.00</u>
Receipt from Exhibition		30,200.00	
Receipt from Phsiotherapist Centre		1,78,400.00	2,09,65,848.98
Sale of Ambulance (AS-01-NC-6189)		23,550.00	
		6,00,000.00	
<u>Electricity charges:</u>			
Hem Baruah Sishu Sadan	37,456.00		
Hostel	<u>23,770.00</u>		
		61,226.00	
<u>Bank Interest:</u>			
Saving Bank	3,21,972.33		
Fixed Deposit	<u>1,99,380.00</u>		
		5,21,352.33	
Total	<u>3,36,02,831.64</u>	Total	<u>3,36,02,831.64</u>

In terms of our separate report of even date.

For M. Saquei & Co.
Chartered Accountants
FRN : 303126E



Reefat Saquei
Partner

M.No.058118
(UDIN - 25058118BMKNJR6761)

Guwahati; September 24, 2025

[Signature]
General Secretary
Assam Child and Women's Welfare Society
Rupnagar, Guwahati
Assam Pin 781032

ASSAM CHILD AND WOMEN'S WELFARE SOCIETY
SEWA MANDIR PATH, RUPNAGAR, GUWAHATI - 781 032

SCHEDULE-A

Schedule of Fixed Assets as on 31st March, 2025

Sl. No.	Particulars of Assets	W.D.V.as on 31.03.2024	Addition during the year	Gross Total	Sold off	Written off	Rate of Depn.	Depreciation for the year	W.D.V. as on 31.03.2025
1	Land	1,56,421.04	0.00	1,56,421.04	0.00	0.00	0%	0.00	1,56,421.04
2	Building & Bounary Wall (Under Construction)	1,82,63,872.62	86,900.00	1,83,50,772.62	0.00	0.00	0%	0.00	1,83,50,772.62
3	Block Fitting	1,54,762.00	0.00	1,54,762.00	0.00	0.00	10%	15,476.00	1,39,286.00
4	Furniture	1,26,234.00	0.00	1,26,234.00	0.00	0.00	10%	12,623.00	1,13,611.00
5	Computer	6,913.00	0.00	6,913.00	0.00	0.00	15%	1,037.00	5,876.00
6	Equipments	4,273.00	0.00	4,273.00	0.00	0.00	15%	641.00	3,632.00
7	Water Resource	9,06,066.00	0.00	9,06,066.00	0.00	0.00	10%	90,606.00	8,15,460.00
8	Library Books	329.00	0.00	329.00	0.00	0.00	10%	33.00	296.00
9	Electric Goods	4,151.00	0.00	4,151.00	0.00	0.00	15%	623.00	3,528.00
10	Projector	21,654.00	0.00	21,654.00	0.00	0.00	15%	3,248.00	18,406.00
11	Water Tank	4,482.00	0.00	4,482.00	0.00	0.00	10%	448.00	4,034.00
12	Bed & Linen	96,856.00	0.00	96,856.00	0.00	0.00	10%	9,686.00	87,170.00
13	Mobile Hand Set	25,756.00	0.00	25,756.00	0.00	0.00	15%	3,863.00	21,893.00
14	Printer	34,535.00	0.00	34,535.00	0.00	0.00	15%	5,180.00	29,355.00
15	TV Set	10,346.00	0.00	10,346.00	0.00	0.00	15%	1,552.00	8,794.00
16	Air Condition	42,786.00	0.00	42,786.00	0.00	0.00	15%	6,418.00	36,368.00
17	Maruti ECO (Vehicle)	2,98,143.00	0.00	2,98,143.00	0.00	0.00	15%	44,721.00	2,53,422.00
18	CC TV	25,165.00	0.00	25,165.00	0.00	0.00	15%	3,775.00	21,390.00
19	Inverter Set	13,563.00	0.00	13,563.00	0.00	0.00	15%	2,034.00	11,529.00
20	Solar Power Plant	4,28,533.00	0.00	4,28,533.00	0.00	0.00	15%	64,280.00	3,64,253.00
21	Maruti Van (New Vehicle)	10,17,568.00	0.00	10,17,568.00	6,00,000.00	4,17,568.00	0%	0.00	0.00
	Total Rs.	2,16,42,408.66	86,900.00	2,17,29,308.66	6,00,000.00	4,17,568.00		2,66,244.00	2,04,45,496.66



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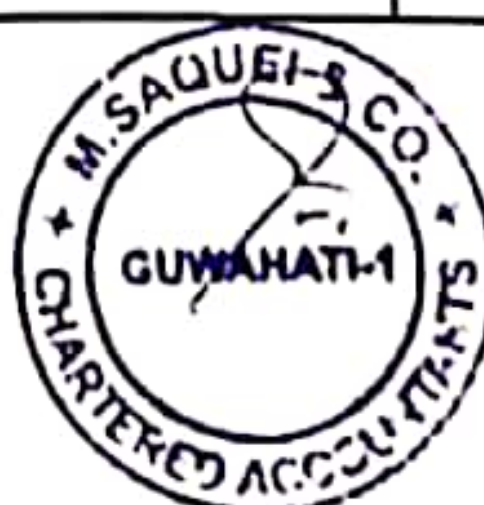
General Secretary
 Assam Child and Women's Welfare Society
 Rupnagar, Guwahati
 Assam, Pin 781032

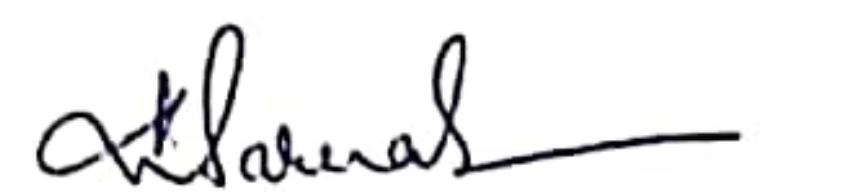
ASSAM CHILD AND WOMEN'S WELFARE SOCIETY
SEWA MANDIR PATH, RUPNAGAR, GUWAHATI - 781 032

SCHEDULE-B

Schedule of Fixed Deposit with Bank as on 31st March, 2025

Date of Deposit	Principal Amount	Name of the Bank	Receipt No.	Date of Maturity
22.06.2017	75,000.00	The Assam Co.op.Apex Bank	39/104141/75/11	06.07.2027
24.10.2013	7,000.00	Do	39104101/21775/4	01.08.2026
24.10.2013	7,000.00	Do	39104101/21776/4	01.08.2026
24.10.2013	7,000.00	Do	39104101/21774/4	01.08.2026
08.07.2016	20,000.00	Do	39/104141/75/3	06.07.2027
18.02.2014	32,000.00	Do	104101/20947/4	01.08.2026
24.10.2013	40,000.00	Do	39104101/21777/4	01.08.2026
13.05.2014	15,000.00	Do	104101/22002/4	01.08.2026
15.10.2017	30,000.00	Do	71913535/ 1	01.08.2026
18.06.2013	10,000.00	Do	20418/4	01.08.2026
16.03.2018	10,000.00	Do	104101/21458/4	01.08.2026
17.09.2016	17,036.00	Do	39/104141/75/2	06.07.2027
16.03.2018	1,00,000.00	Do	104101/21461/4	01.08.2026
22.06.2017	33,000.00	Do	39/104141/75/12	06.07.2027
04.03.2016	1,36,168.00	State Bank of India	31655625712	04.03.2026
04.03.2016	19,517.00	Do	31744416821	27.03.2026
13.08.2014	58,419.00	Do	30855628326	13.08.2024
17.02.2014	25,000.00	Do	10567217992	17.02.2029
22.03.2016	68,233.00	Do	31680561299	22.03.2026
07.11.2013	1,30,007.00	Do	30558982294	07.11.2028
04.03.2016	12,252.00	Do	33655625279	04.03.2026
07.11.2013	59,861.00	Do	30558979020	07.11.2028
07.11.2013	25,126.00	Do	30558980944	07.11.2028
25.01.2017	25,000.00	Do	30118081065	25.01.2027
05.01.2018	1,00,695.00	Do	30282739603	05.01.2028
05.01.2018	1,21,950.00	Do	31999327611	05.03.2028
05.01.2018	50,347.00	Do	30282453204	05.01.2028
03.08.2015	50,000.00	Do	31312204434	03.08.2025
25.08.2021	6,00,000.00	Do	40429583282	09.02.2025
08.11.2021	1,10,000.00	Do	40564860557	08.11.2025
25.08.2021	2,00,000.00	The Assam Co.op.Apex Bank	104104/88215/6	01.08.2026
25.08.2021	2,00,000.00	Do	39/104141/75/10	06.07.2027
24.06.2017	2,00,000.00	Do	86906/2	01.08.2026
18.06.2018	1,00,000.00	Do	86990/10	01.08.2026
27.07.2015	1,00,000.00	Do	39/104141/75/4	06.07.2027
27.07.2015	1,00,000.00	Do	39/104141/75/5	06.07.2027
27.07.2015	1,00,000.00	Do	39/104141/75/6	06.07.2027
04.02.2017	82,500.00	Do	39/104141/75/1	06.07.2027
09.01.2017	50,000.00	Do	39/104141/75/7	06.07.2027
09.07.2018	1,00,000.00	Do	39/104141/75/8	06.07.2027
21.09.2020	2,00,000.00	Do	39/104141/75/9	06.07.2027
31.08.2019	2,00,000.00	Bank of Baroda	39 0101300005301	06.01.2028
31.08.2019	2,00,000.00	The Assam Co.op.Apex Bank	104104/88215/1	01.08.2026
02.03.2020	5,00,000.00	The Assam Co.op.Apex Bank	88215/4	01.08.2026
24.09.2020	46,37,348.00	SBI (North Guwahati Land)	39683152061	24.09.2025
12.05.2023	4,00,000.00	Bank of Baroda	39 0101300005527	12.05.2025
26.02.2025	1,00,000.00	Bank of Baroda	39 0101300006685	26.02.2030
Total Rs.	94,65,459.00			




 General Secretary
 Assam Child and Women's Welfare Society
 Rupnagar, Guwahati
 Assam, Pin - 781032

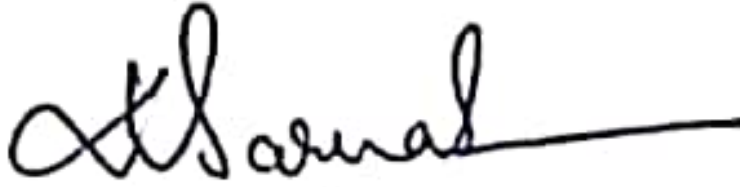
ASSAM CHILD AND WOMEN'S WELFARE SOCIETY
SEWA MANDIR PATH, RUPNAGAR, GUWAHATI - 781 032

SCHEDULE-C

Schedule of Balances with Bank as on 31st March, 2025

Sl. No.	Particulars	Savings Bank A/c No.	Balance as on 31.03.2024	Balance as on 31.03.2025
	The Assam Co.op.Apex Bank			
1	General Fund	391042010017517	1,21,611.18	2,76,687.38
2	Construction Fund	391042010020583	47,263.07	0.00
3	New Delhi Sponsorship	391042010026762	4,638.64	0.00
4	State Sponsorship	391042010026735	3,18,208.09	3,28,381.09
5	Sponsorship (Rinki / Premlal)	391042010030445	1,39,402.62	1,67,099.62
6	Donation	391042010031602	3,00,632.75	13,01,511.75
7	Family Counselling Centre	391042010033202	1,728.66	1,777.66
8	Golden Jubilee	391042010032857	38,603.25	0.00
9	MNGO	391042010036694	89,481.00	18,006.00
10	Night Shelter Home	391042010036714	1,18,925.35	1,10,882.35
11	GNC Male Shelter	391042010036909	27,867.24	35,145.24
12	Responsent Devt Serv	391042010037093	11,420.76	0.00
	State Bank of India			
13	State Sponsorship	10566990395	1,31,114.77	2,72,141.77
14	Open Shelter Home	10566990373	35,010.31	20,852.31
15	TIPML AIDS	30126362397	13,774.00	1,25,199.50
16	House Rent	10029425382	13,16,897.32	25,45,660.44
17	Sishu Greh	30001448765	4,710.85	33,523.35
18	FCRA	40395899621	28,07,378.00	40,15,217.46
19	Childline	30000743113	11,777.50	12,097.50
20	AWTC General	37589309059	29,485.91	0.00
21	AWTC-III)	37589316523	9,440.68	0.00
22	AWTC-I	37589310383	67,781.17	0.00
23	AWTC-II	37589310893	54,546.91	0.00
	Bank of Baroda			
24	Child Care Corpus Fund	39010100000241	2,44,055.23	7,71,928.23
25	Special Needs Children (Ashaneer)	39010100001470	21,393.85	21,988.85
26	Railway Childline	39010100001800	49,795.25	51,180.25
27	Kamrup Rural Childline	39010100002169	7,530.90	7,966.90
28	(TEDT)	39010100002170	33,366.40	16,538.40
29	Net Banking	39010100002239	21,37,478.30	4,54,585.34
30	DWS National Creche Programme	39010100002950	10,59,559.40	6,46,068.40
31	Children Home	39010100003260	32,507.30	44,887.30
32	Net Banking ICICI Bank	634301037335	0.00	2,20,702.89
	Total		92,87,386.66	1,15,00,029.98




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 Rupnagar, Guwahati
 Assam, Pin 781032

**ASSAM CHILD AND WOMEN'S WELFARE SOCIETY
(FORMERLY INDIAN COUNCIL FOR CHILD WELFARE, ASSAM STATE BRANCH), GUWAHATI**

NOTES TO THE ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

i. Basis of preparation of Financial Statements

The financial statements comprising the Balance Sheet and Income and Expenditure account are prepared under the historical cost convention, on the accrual basis of accounting. The accounting policies adopted in the preparation of the statements are consistent with those followed in the previous year.

ii. Donation/Grant

Donation/Grant is recognized as income when the donation is received. Donations/Grants made with a specific direction that they shall form part of the corpus of the Society are classified as corpus donations and are directly reflected as Corpus in the Balance Sheet.

iii. Fixed Assets

Fixed assets are recorded at cost of acquisition including incidental costs related to acquisition and installation.

iv. Depreciation

Depreciation is charged on fixed assets on Written Down Value basis at the rates specified by the Income Tax Act, 1961.

v. Investments

Investments are carried at lower of cost and fair market value.

vi. Income Tax

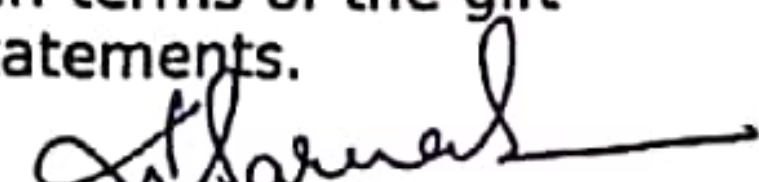
The Society is registered under Section 12A of the Income Tax Act, 1961 (the Act'). Under the provisions of the Act, the income of the Society is exempted from tax, subject to the compliance of specific terms and conditions specified in the Act.

vii. Provision and Contingencies

The provision is recognized when, as a result of obligating events, there is a present obligation that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. The disclosure of contingent liability is made when, as a result of obligating events, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision or disclosure is made when, as a result of obligating events, there is a possible obligation or a present obligation where the likelihood of an outflow of resources is remote.

2. Compensation amount received in respect of donated house / land and zirat amounting to ₹ 46,37,348/- has been treated as specific donation in terms of the gift deed dated 28.01.2008 and reflected accordingly in the financial statements.




General Secretary
Assam Child and Women's Welfare Society