



**EMPOWERMENT FOR CHANGE (E4C)  
NAMLALONG, WARD NO. 2  
TAMENGLONG DISTRICT, MANIPUR - 795141**

### **AUDITORS REPORT**

We have Audited the annexed Balance sheet of above mentioned Society as at **31st March, 2025** and also attached Income & Expenditure account and Receipts & Payments account for the year ended on that and report that:-

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our examination.

The Compilation of Financial Statement is the responsibility of the Management. Our Responsibility is to express an opinion on this financial statement. We have conducted our Audit as per auditing standard generally accepted in India. Those standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis statements. An Audit includes examining of test basis evidence supporting the amounts disclosed in the financial statements.

The statement of account deal with this report are in agreement with the books of account. The Accounts of the Society have been prepared on Cash basis. On this basis revenue and related assets are recognised when actually received rather than when earned similarly expenses are recognised when paid rather than when obligation is incurred.

The statement of account deal with this report are compiled from the Books of Account maintained by the above mentioned Society :-

- (i) In the case of Balance Sheet, the state of affairs of the Society as at **31st March, 2025**
- (ii) In the case of Income & Expenditure account for the surplus year ended on that date.
- (iii) In the case of Receipts and Payments account of the actual receipts and payments during the year ended on that date.

**PLACE :: IMPHAL  
DATED :22/07/2025  
UDIN : 25313107BMJAPH3424**



*For S.L. GANGWAL & CO*  
Chartered Accountants

*Mehul Jain*  
Mehul Jain  
Partner  
M. No. 313107  
FR No. 004649C

*Secretary/Executive Director*  
Secretary/Executive Director  
Empowerment for Change (E4C)  
Tamenglong



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**BALANCE SHEET AS AT 31ST MARCH, 2025**

| LIABILITIES                                        | AMOUNT 2024-25   | AMOUNT 2023-24 |
|----------------------------------------------------|------------------|----------------|
| <b>Organisations General Fund</b>                  |                  |                |
| Add: Surplus as per Income & Expenditure statement | NIL<br>22,572.00 | NIL<br>NIL     |
| <b>Net Organisations General Fund</b>              | <b>22,572.00</b> | <b>NIL</b>     |
| <b>CURRENT LIABILITIES:</b>                        |                  |                |
| <b>TOTAL::</b>                                     | <b>22,572.00</b> | <b>-</b>       |

| ASSETS                                          | AMOUNT 2024-25   | AMOUNT 2023-24 |
|-------------------------------------------------|------------------|----------------|
| <b>FIXED ASSETS:</b>                            |                  |                |
| Furniture & Tables                              | 15,000.00        |                |
| <b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>     |                  |                |
| <b>CLOSING BALANCES:</b>                        |                  |                |
| Cash-in-hand                                    | 1,310.00         |                |
| Cash at Bank (Canara Bank A/c No. 120031874603) | 6,262.00         |                |
| <b>TOTAL::</b>                                  | <b>22,572.00</b> | <b>-</b>       |

Per our report of even date Annexed

PLACE I IMPHAL  
 DATED : 22ND JULY, 2025  
 UDIN : 25313107BMJAPH3424

  
**Secretary/Executive Director**  
 Empowerment for Change (E4C)  
 Tamenglong



For, S.L. GANGWAL & CO  
 Chartered Accountants

  
 Mehul Jain  
 Partner  
 M. No. 313107  
 FR No. 004649C



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**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025**

| INCOME                                                            | AMOUNT 2024-25     | AMOUNT 2023-24 |
|-------------------------------------------------------------------|--------------------|----------------|
| Membership Subscription                                           | 38,000.00          |                |
| Membership's Donation                                             | 65,400.00          |                |
| Contribution and Donation                                         | 90,940.00          |                |
| Registration for skilled development                              | 30,000.00          |                |
| Agriculture & Horticulture Products                               | 66,360.00          |                |
| Cane & bamoo Training products                                    | 55,000.00          |                |
| <b>TOTAL::</b>                                                    | <b>3,45,700.00</b> | <b>NIL</b>     |
| EXPENDITURE                                                       | AMOUNT 2024-25     | AMOUNT 2023-24 |
| <b>Programme cost:</b>                                            |                    |                |
| Training on Skill devt. & Entrepreneurship                        | 42,190.00          | NIL            |
| Convergence with Bank & Govt Dept etc                             | 23,600.00          | NIL            |
| Observation of special day related to environment                 | 23,400.00          |                |
| Market linkage                                                    | 5,400.00           |                |
| Annual General Meeting                                            | 10,350.00          |                |
| Support of Homestead system                                       | 1,50,000.00        |                |
| <b>Administrative cost:</b>                                       |                    |                |
| Honorarium of staffs                                              | 48,000.00          |                |
| Office running cost including bank charges                        | 3,738.00           |                |
| Travelling cost                                                   | 16,450.00          |                |
| <b>Excess of Income over Expenditure transfer to General Fund</b> | <b>22,572.00</b>   | <b>Nil</b>     |
| <b>TOTAL::</b>                                                    | <b>3,45,700.00</b> | <b>NIL</b>     |

Per our report of even date Annexed

PLACE 1 IMPHAL  
DATED : 22ND JULY, 2025  
UDIN : 25313107BMJAPH3424

*S.L. Gangwal*  
Secretary/Executive Director  
Empowerment for Change (E4C)  
Tamenglong



For S.L. GANGWAL & CO  
Chartered Accountants

*Mehul Jain*  
Mehul Jain  
Partner  
M. No. 313107  
FR No. 004649C



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RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

| RECEIPTS                             | AMOUNT 2024-25     | AMOUNT 2023-24 |
|--------------------------------------|--------------------|----------------|
| OPENING BALANCE:                     |                    |                |
| Cash-in-hand                         | NIL                | NIL            |
| Cash at Bank                         | NIL                | NIL            |
| Membership Subscription              | 38,000.00          |                |
| Membership's Donation                | 65,400.00          |                |
| Contribution and Donation            | 90,940.00          |                |
| Registration for skilled development | 30,000.00          |                |
| Agriculture & Horticulture Products  | 66,360.00          |                |
| Cane & bamoo Training products       | 55,000.00          |                |
| <b>TOTAL::</b>                       | <b>3,45,700.00</b> | <b>NIL</b>     |

| PAYMENT                                           | AMOUNT 2024-25     | AMOUNT 2023-24 |
|---------------------------------------------------|--------------------|----------------|
| <b>Programme cost:</b>                            |                    |                |
| Training on Skill devt. & Enterpreneurship        | 42,190.00          |                |
| Convergence with Bank & Govt Dept etc             | 23,600.00          |                |
| Observation of special day related to environment | 23,400.00          |                |
| Market linkage                                    | 5,400.00           |                |
| Annual General Meeting                            | 10,350.00          |                |
| Support of Homestead system                       | 1,50,000.00        |                |
| <b>Procurement:</b>                               |                    |                |
| Furniture and Table                               | 15,000.00          |                |
| <b>Administrative cost:</b>                       |                    |                |
| Honorarium of staffs                              | 48,000.00          |                |
| Office running cost including bank charges        | 3,738.00           |                |
| Travelling cost                                   | 16,450.00          |                |
| <b>Closing Balance</b>                            |                    |                |
| Cash-in-hand                                      | 1,310.00           |                |
| Cash at Bank (Canara Bank A/c No. 120031874603)   | 6,262.00           |                |
| <b>TOTAL::</b>                                    | <b>3,45,700.00</b> | <b>NIL</b>     |

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Chartered Accountants

*Mehul Jain*  
Mehul Jain  
Partner  
M. No. 313107  
FR No. 0016/19C