



LATH NK & ASSOCIATES

CHARTERED ACCOUNTANTS

AUDIT REPORT **of**

**COMMUNITY EDUCATIONAL
CENTRE SOCIETY**

For the financial Year: 2024-25

*2nd floor Abethoi Korean Market, Paona Bazar, Pologround Maning, Imphal –795001,
Ph. No. +91 9883475411, Email: lathnkassociates@outlook.com*

LATH N K & ASSOCIATES

Chartered Accountants

Firm Registration No. 333783E

2nd floor Abethon Korevan Market

Poona Bazar, Pologround Manning,

Imphal - 795001

Ph: +91 9883475411

Email: lathnkassociates@outlook.com

AUDITOR'S REPORT

To
The Board of Members
Community Educational Centre Society
Dimapur, Nagaland.

We have audited the accompanying financial statements of **COMMUNITY EDUCATIONAL CENTRE SOCIETY** (hereinafter referred to as "The Society") [PAN: AAAAC6082B] **Grace Colony, Nagarjan, Dimapur, Nagaland-797112** which comprise the balance sheet as at 31st March 2025, and Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of 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 materials misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial Statement. The procedures selected depend on the auditors' judgment including the assessments of the risk of material misstatement, whether due to fraud or error. In making those risk assessment, the auditor consider internal control relevant to the firm's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in 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 evidence obtained is sufficient and appropriate to provide a basis for audit opinion.

In our opinion and to the best of my information and according to the explanations given to us, the financial statements of the said society for the year ended on 31st March 2025 are prepared, in all material respects, in accordance with prevalent law of India.

For,
LATH N K & ASSOCIATES
Chartered Accountants
Firms Registration No- 333783E

Niraj Kumar Lath



Niraj Kumar Lath
Proprietor
ICAI Membership No. 250812

UDIN: 25250812BMHWWZ2699
Place: Imphal
Date: 19/06/2025

COMMUNITY EDUCATIONAL CENTRE SOCIETY

GRACE COLONY, NAGARJAN, DIMAPUR-797112, NAGALAND

BALANCE SHEET AS AT 31st MARCH, 2025.

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
I. EQUITY AND LIABILITIES			
1. General funds			
(a) General funds	1	10,22,09,281.00	10,79,04,962.00
2. Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other long-term liabilities		-	-
(d) Long-term provisions		-	-
3. Current liabilities			
(a) Short-term borrowings	2	-	5,000.00
(b) Trade payables	3	25,000.00	5,000.00
(c) Other current liabilities		-	-
(d) Short-term provisions		-	-
Total:		10,22,34,281.00	10,79,14,962.00
II. ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	4	9,77,34,019.00	10,32,97,086.00
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (Net)		-	-
(d) Long Term Loans and Advances		-	-
(e) Other non-current assets		-	-
2. Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and bank balances	5	45,00,262.00	46,17,876.00
(e) Short Term Loans and Advances		-	-
(f) Other current assets		-	-
Total:		10,22,34,281.00	10,79,14,962.00

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements |

For,
LATH N K & ASSOCIATES

Chartered Accountants
Firms Registration No- 333783E

Niraj Kumar Lath

Niraj Kumar Lath
Proprietor
ICAI Membership No. 250812
UDIN: 25250812BMHWWZ2699
Place: Imphal
Date: 19/06/2025



For,
COMMUNITY EDUCATIONAL CENTRE SOCIETY



Mr. Subonenba Longkumer
Mr. SUBONENBA LONGKUMER
Chairman
Director
Community Educational Centre Society
Dimapur : Nagaland

COMMUNITY EDUCATIONAL CENTRE SOCIETY

GRACE COLONY, NAGARJAN, DIMAPUR-797112, NAGALAND

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 2025.

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
I. Revenue from operations	6	4,34,02,501.00	4,64,60,984.00
II. Other Income	7	59,880.00	64,008.00
III. Total Income (I+II)		4,34,62,381.00	4,65,24,992.00
IV. Expenses:			
(a) Cost of goods sold	8	1,67,09,280.00	1,96,65,084.00
(b) Employee benefits expense			
(c) Finance costs	9	58,25,571.00	61,58,425.00
(d) Depreciation and amortization expense	10	2,66,23,211.00	2,62,87,731.00
(e) Other expenses			
Total expenses		4,91,58,062.00	5,21,11,240.00
V. Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		-56,95,681.00	-55,86,248.00
VI. Exceptional items (specify nature & provide note/delete if none)		-	-
VII. Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		-56,95,681.00	-55,86,248.00
VIII. Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX. Profit before, partners' remuneration and tax (VII-VIII)		-56,95,681.00	-55,86,248.00
X. Partners' remuneration*			
XI. Profit before tax (IX- X)			
XII. Tax expense:			
(a) Current tax		-	-
(b) Excess/ Short provision of tax relating to earlier years		-	-
(c) Deferred tax charge/ (benefit)		-	-
XIII. Profit/(Loss) for the period from continuing operations (IXI-XII)		-56,95,681.00	-55,86,248.00
XIV. Profit/(loss) from discontinuing operations		-	-
XV. Tax expense of discontinuing operations		-	-
XVI. Profit/(loss) from discontinuing operations (after tax) (XIV-XV)		-	-
XVII. Profit/(Loss) for the year (XIII+XVI)		-56,95,681.00	-55,86,248.00

The accompanying notes are an integral part of the financial statements

For,
LATH N K & ASSOCIATES
 Chartered Accountants
 Firms Registration No- 333783E

Niraj Kumar Lath

Niraj Kumar Lath
 Proprietor
 ICAI Membership No. 250812
 UDIN: 25250812BMHWWZ2699
 Place: Imphal
 Date: 19/06/2025



For,
 COMMUNITY EDUCATIONAL CENTRE SOCIETY



Mr. Subonenba Longkumer
 Mr. SUBONENBA LONGKUMER
 Chairman/Director
 Community Educational Centre Society
 Dimapur : Nagaland

COMMUNITY EDUCATIONAL CENTRE SOCIETY

GRACE COLONY, NAGARJAN, DIMAPUR-797112, NAGALAND

Notes forming part of the Financial Statements for the year ended, 31st March, 2025.

Note - 1 General Fund

Sr. No.		Name of Partner/ Proprietor/ Owner		Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Capital Introduced/contr ibuted during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the 2025 year	(Amount in Rs.) As at 31st March 2024 (Closing Balance)
			CECS		10,79,04,962					-56,95,681.00	10,22,09,281.00
Previous Year (PY)										-55,86,248.00	10,22,09,281.00 10,79,04,962.00



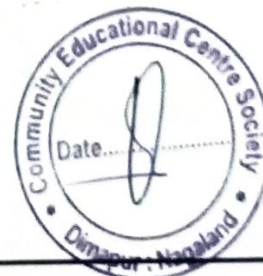
COMMUNITY EDUCATIONAL CENTRE SOCIETY

GRACE COLONY, NAGARJAN, DIMAPUR-797112, NAGALAND

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

	31 March 2025	31 March 2024
6 Revenue from operations		
(a) Fee received	1,30,95,747.00	1,32,88,284
Rajeswari Karuna school	64,47,516.00	56,25,434
CEC High School		
(b) Grant-in-Aid (FCRA)	-	-
NIL		
(c) Local fund	-	4,14,846
Childline India Foundation	18,12,425.00	23,09,759
S. C. P. S Open Shelter	25,00,000.00	29,46,000
Wipro Care Trust (IEMC)	5,40,000.00	4,60,000
Wipro Foundation	97,91,696.00	1,31,93,041
PM POSHAN	3,16,600.00	6,93,000
NABARD (Med PROGRAM)	29,05,217.00	65,76,880
NABARD (Project Measures Tuli CECS)	50,94,000.00	-
Azim Premji	2,99,710.00	-
Mission Vatsalya, Department of Social Welfare, Govt. of Nagaland	-	-
	5,99,590.00	-
NABARD Project	-	9,53,740
Other Projects	-	-
	4,34,02,501	4,64,60,984
REVENUE FROM OPERATION (GROSS)	-	-
LESS: EXCISE DUTY	4,34,02,501	4,64,60,984
REVENUE FROM OPERATION (NET)	-	-
7 Other income	31 March 2025	31 March 2024
(a) Interest income	48,880	37,853
(b) OTHER INCOME	11,000	26,155
Total other income	59,880.00	64,008.00
8 Employee benefits expense		
(Including contract labour)	1,63,06,549.20	
(a) Salaries, wages, bonus and other allowances	4,02,731.00	
(b) Contribution to provident and other funds		
(c) Gratuity expenses		
(d) Staff welfare expenses		
Total Employee benefits expense	1,67,09,280.20	-
9 Finance cost	31 March 2025	31 March 2024
(a) Interest expense (other than interest on partners' capital/member' capital)	-	-
(i) On bank loan	-	-
(ii) On assets on finance lease	-	-
(b) Interest on partners' capital/member' capital	-	-
(c) Other borrowing costs	-	-
(d) Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
Total Finance cost	-	-



COMMUNITY EDUCATIONAL CENTRE SOCIETY

GRACE COLONY, NAGARJAN, DIMAPUR-797112, NAGALAND

	31 March 2023	31 March 2024
10 Depreciation and amortization expense	58,25,571	61,58,425
(a) on tangible assets (Refer note 4)	-	-
(b) on Intangible assets (Refer note 4)	58,25,571	61,58,425
Total Depreciation and amortization expense		
	31 March 2023	31 March 2024
10 Other Expenses		
(a) Administrative Cost	9,12,020	14,85,752
(b) Advertisement and Marketing	13,870	1,57,850
(c) Power and Fuel	7,54,800	8,38,000
(d) Repairs and maintenance - Buildings	5,36,961	-
(e) Repairs and maintenance - Machinery	1,794	3,50,875
(f) Repair and Maintenance - others	12,62,075	12,39,246
(g) Travelling and Conveyance	2,55,557	1,91,045
(h) Student Sports/ OtherActivities	4,390	2,45,705
(i) Printing and Stationery	4,86,722	3,47,192
(j) Electricity & Water	5,77,296	3,86,462
(k) Residential Expenditure	-	24,99,944
(l) Consumable	1,26,857	9,61,497
(m) Insurance Exp	1,83,841	1,74,346
(n) Professional & Consultancy	1,89,500	1,40,005
(o) Mobile & Internet Bills	6,946	4,843
(p) Bank Charges	9,924	31,319
(q) Miscellaneous expenses	1,63,743	3,12,519
(r) Mid day Meal	1,23,85,968	1,10,97,460
(s) Other Program Expenses	10,15,963	-
(t) Rent	3,03,000	2,40,000
(u) Agricultural Expenses	8,21,340	9,69,000
(v) CBSE/NBSE Fees	1,78,544	2,00,267
(w) Construction of Hatcheries	-	20,00,000
(x) Procurement & Distribution of Fingerling	37,60,000	10,00,000
(y) Supply of feeds	24,00,000	26,00,000
(z) Training & Orientation Expenses	2,72,100	3,00,156
Total Expenses	2,66,23,211	2,62,87,731



COMMUNITY EDUCATIONAL CENTRE SOCIETY

GRACE COLONY, HAGARJAH, DIMAPUR-797112, HAGALAND

Notes forming part of the Financial Statements for the year ended 31st March, 2025

2	Borrowings	Long Term		Short Term	
		31-03-2025	31-03-2024	31-03-2025	31-03-2024
	Others Loans Advances	-	-	-	-
	Temp loan (PM POSHAN)	-	-	-	5,000.00
	Total Borrowings	₹ 0.00	₹ 0.00	₹ 0.00	₹ 5,000.00

3 Other current liabilities:			
a	Current maturities of finance lease obligation	-	-
b	Interest accrued but not due on borrowings	-	-
c	Interest accrued and due on borrowings	-	-
d	Income received in advance	-	-
e	Interest payable	-	-
f	Goods and Service tax payable	-	5,000.00
g	Audit Fee Payable	25,000.00	-
h	Other Payable (specify nature)	-	-
	Total Other Current Liabilities	₹ 25,000.00	₹ 5,000.00



COMMUNITY EDUCATIONAL CENTRE SOCIETY

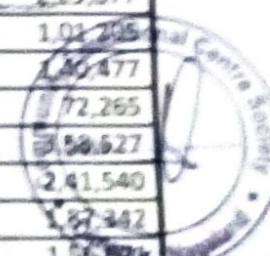
GRACE COLONY, NAGARJAN, DIMAPUR-797112, NAGALAND

Notes forming part of the Financial Statements for the year ended 31st March, 2025

DEPRECIATION AS PER INCOME TAX RULES for A.Y.

Note 4

Description of assets/block of assets	Rate of Depreciation	W.D.V As on 01.04.2024	Addition 180 Days or More	Addition Less Than 180 Days	Deduction	Total as on 31.03.2025	Depreciation	W.D.V. as on 31.03.2025
ASSETS ACQUIRED FROM FOREIGN FUND								
Land & Land Development CECS	0%	40,00,000				40,00,000	-	40,00,000
Land & Land Development TULI	0%	76,00,000				76,00,000	-	76,00,000
Building (RKS TULI)	5%	7,17,91,477				7,17,91,477	35,89,574	6,82,01,903
Building (CECS DIMAPUR)	5%	23,96,440				23,96,440	1,19,822	22,76,618
Vehicle 1 pick-up truck	15%	1,19,110				1,19,110	17,867	1,01,244
Vehicle 1 two-wheeler	15%	10,093				10,093	1,514	8,579
Furniture and fixture	10%	35,82,410				35,82,410	3,58,241	32,24,169
Vehicle Tata winger	15%	1,26,985				1,26,985	19,048	1,07,937
computer	40%	9,796				9,796	3,918	5,878
Drinking water plant	10%	2,65,424				2,65,424	26,542	2,38,882
Drinking water plant TULI	10%	2,98,120				2,98,120	29,812	2,68,308
Electrical Installation	15%	3,08,105				3,08,105	46,216	2,61,889
Vehicle 1 four wheeler	15%	2,50,694				2,50,694	37,604	2,13,090
vehicle two wheeler	15%	37,705				37,705	5,656	32,049
Construction of pigsty	10%	4,17,686				4,17,686	41,769	3,75,917
Construction of Shop	10%	1,15,717				1,15,717	11,572	1,04,145
Construction of Water Reservoirs	10%	37,18,654				37,18,654	3,71,865	33,46,789
Construction of School Building CECS	10%	33,73,830				33,73,830	3,37,383	30,36,447
Vehicle Ambulance	15%	2,70,444				2,70,444	40,567	2,29,877
Vehicle Mahindra	15%	1,19,065				1,19,065	17,860	1,01,205
Generator	15%	1,65,267				1,65,267	24,790	1,40,477
Refrigerator	15%	85,018				85,018	12,753	72,265
JCB	15%	4,21,796				4,21,796	63,269	3,58,527
Dumper LPK 1618	15%	2,84,165				2,84,165	42,625	2,41,540
Vehicle TATA LP712/26	15%	2,20,402				2,20,402	33,060	1,87,342
Musical Instrument & Accessories	15%	1,84,319				1,84,319	27,648	1,56,671
Play and Learning Material	15%	4,52,817				4,52,817	67,923	3,84,894



Library Books and Teaching Materials	100%	-				-	-	-
Vehicle TULI	15%	8,56,525				8,56,525	1,28,479	7,28,046
Miscellaneous Assets	10%	65,290				65,290	6,529	58,761
ASSETS ACQUIRED FROM LOCAL FUND								
Building (School & Office)	10%	2,45,430				2,45,430	24,543	2,20,887
Furniture and fixture	15%	1,94,006	76449			2,70,455	40,568	2,29,887
Library Books and Teaching Materials	100%	-				-	-	-
Computer/Printer/Camera/etc	40%	83	160300	64,649.00		2,25,032	90,013	1,35,019
AC & Electrical Installation	15%	2,17,937				2,17,937	32,691	1,85,246
Installation of Transformer	15%	2,43,904				2,43,904	36,586	2,07,318
Vehicle Ambulance	15%	6,85,173				6,85,173	1,02,776	5,82,397
Miscellaneous Assets	10%	83,088				83,088	8,309	74,779
TOTAL		10,32,58,192	2,36,749	64,649	-	10,35,59,590	58,25,571	9,77,34,019



COMMUNITY EDUCATIONAL CENTRE SOCIETY

GRACE COLONY, NAGARJAN, DIMAPUR-797112, NAGALAND

Notes forming part of the Financial Statements for the year ended 31st March, 2023

(Amount in Rs.)

		31 March 2023	31 March 2024
5	Cash and Bank Balance:	-	-
	A Cash and Cash equivalents:	-	-
	a On bank account:	-	-
	SBI (A/C- 31151383772)	398.17	386.00
	SBI (A/C-34883652153)	441.35	429.00
	SBI (A/C-35195120949)	193.98	190.00
	SBI (A/C-31658802836)	2,677.55	2,606.00
	SBI (A/C-30496234112)	5,46,035.87	6,21,986.00
	SBI (A/C-32665459154)	16,554.33	27,330.00
	SBI (A/C-34875146781)	7,20,399.30	2,91,172.00
	SBI (A/C-37093830359)	11,36,083.67	5,83,741.00
	SBI (A/C-37902436121)	32,211.06	32,860.00
	SBI (A/C-37791780449)	7,21,299.87	20,871.00
	SBI (A/C-41162636637)	3,29,716.67	3,56,800.00
	SBI (A/C-42407574948)	6,71,200.84	5,767.00
	SBI (A/C-40141390477)	1,57,010.56	1,57,660.00
	b UBI(A/C-520101055070171)	-	-
	NSCB(A/C-101410006114771)	1,28,354.20	18,54,262.00
	NSCB(A/C-101410006114772)	26,565.64	3,20,780.00
	ICICI (A/C-47601002659)	11,119.00	-
	C Cash credit account (Debit balance)	-	-
	d Fixed Deposits:	-	-
	Deposits with original maturity of less than 3 months	-	-
	e Cheaques, drafts on hand	-	-
	f Cash in hand	-	3,41,036.00
	Total cash and cash equivalents (I)	₹ 45,00,262.06	₹ 46,17,876.00
	B Other bank balances:	-	-
	a Bank Deposits:	-	-
	i Earmarket Bank Deposits	-	-
	ii Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
	iii Margin money or deposits under lien	-	-
	Other (specify nature)	-	-
	Total other bank balances (II)	₹ 0.00	₹ 0.00
	Total Cash and bank balances (I)+(II)	₹ 45,00,262.06	₹ 46,17,876.00



**COMMUNITY EDUCATIONAL CENTRE SOCIETY
GRACE COLONY
DIMAPUR :: NAGALAND**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

[Form an integral part of accounts]

1. Community Educational Centre Society registered under the Registration Act, 1860 as amended vide Registration of Societies (Nagaland First Amendment) Act, 1969 with the Registration No. H/RS-4974. Dated: 16/05/2008.
2. The Society's Accounts are prepared under the historical cost convention unless otherwise stated and generally on the accrual method of accounting.
3. Revenues and costs are recorded when they are earned or incurred (and not as money is received or paid) in the periods to which they relate. All foreign contribution funds are received in Indian currency.
4. Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) method.
5. No provision for Income Tax is made due to excess of expenditure over income for the current accounting year.
6. Cash in hand as appearing in the Balance Sheet as at 31st March, 2025 has been verified and certified by the management of the Society.
7. During the year 2024-25 no fund was transferred from the Society to any other institution as explained to audit on enquiry in this regard.
8. Significant accounting policies adopted by the society properly disclosed by the management in the financial statements submitted for audit.



9. Closing bank balance certificate from concerned bank branch was made available to us during the auditing.
10. Physical verification reports of fixed assets/ assets were done by the management and the report were made available to us.
11. Previous year's figures have been regrouped and rearranged wherever necessary.
12. Except wherever stated, accounting policies are consistent with the generally, accepted accounting principles and have been consistently applied.

In terms of our separate report of even date



Date : 19/06/2025
Place : Dimapur