

Certificate

We have audited the account of **Franciscan Clarist Congregation Service Society, At: Rani Maria Convent, Belpahar, Jharsuguda-768218, Registration No. 2008-09/2131, Odisha and FCRA No. 105000011** for the financial year ending the **31st March 2025** and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was Rs **1,88,533.54;**
- (ii) foreign contribution of / worth **Rs 22,13,963.5** was received by the person/association during the financial year **2024-25;**
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. **23,199.00** was received by the person/association during the financial year **2024-25;**
- (iv) the balance of unutilised foreign contribution with the person/association at the end of the financial year **2024-25** was Rs. **2,02,466.04;**
- (v) certified that the person/association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) the information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by me/us.
- (vii) the person/association has utilised the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief (*Franciscan Clarist Congregation Service Society, Jharsuguda*) has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.



For K.D Lath & Co
Chartered Accountants
(FRNo. 306011E)


Sudhir Lath
(Partner)
(Membership No. 059396)

Place: Rourkela
Date: 01.07.2025
UDIN: 25059396BMJHKT6120

**FRANCISCAN CLARIST CONGREGATION SERVICE SOCIETY
BELPAHAR**


BALANCE SHEET AS AT 31.03.2025 (FCRA)

		Amount in ₹	
Particulars	NOTE	As at 31 March 2025	As at 31 March 2024
SOURCES OF FUND			
I. NPO' Fund			
a. Unrestricted Funds	1	2,02,466.04	1,88,533.54
b. Capital Reserve for Fixed Assets	2	2,62,27,839.00	2,61,43,115.00
TOTAL		2,64,30,305.04	2,63,31,648.54
APPLICATION OF FUND			
I. Non Current Assets			
a. Property, Plant and Equipment and Intangible Assets			
i. Property, Plant and Equipment	3	2,62,27,839.00	2,61,43,115.00
II. Current Assets			
a. Cash & Bank Balances	4	2,02,466.04	1,88,533.54
TOTAL		2,64,30,305.04	2,63,31,648.54

Significant accounting policies and notes to account 8
The accompanying notes form an integral part of the financial statement.

Auditors
In terms of our report of even date.

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)



Sudhir Lath
Partner

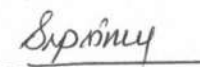
Membership No.: 059396

Rourkela

Dated : 01 JUL 2025




Treasurer
Franciscan Clarist
Congregation Service Society


PRESIDENT
Franciscan Clarist
Congregation Service Society

**FRANCISCAN CLARIST CONGREGATION SERVICE SOCIETY
BELPAHAR**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

PARTICULARS	NOTE	Amount in ₹	
		For the year ended	For the year ended
		31st March' 2025	31st March' 2024
		Unrestricted funds	Unrestricted funds
I. INCOME			
Recurring Receipts	5	22,37,162.50	18,23,627.00
TOTAL		22,37,162.50	18,23,627.00
II. EXPENDITURE			
Recurring Expenses	6	21,38,506.00	27,93,478.46
TOTAL		21,38,506.00	27,93,478.46
Excess of Income over Expenditure	[I-II]	98,656.50	-9,69,851.46
Less: Fixed Assets purchases transferred to Capital Reserve		84,724.00	-
Net Surplus (Deficit) transferred to General Reserve		13,932.50	-9,69,851.46

Significant accounting policies and notes to account 8

The accompanying notes form an integral part of the financial statement.

Auditors

In terms of our report of even date.

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)

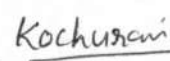

Sudhir Lath
Partner

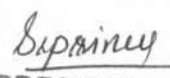
Membership No.: 059396

Rourkela
Dated :

01 JUL 2025




Treasurer
Franciscan Clarist
Congregation Service Society


PRESIDENT
Franciscan Clarist
Congregation Service Society

**FRANCISCAN CLARIST CONGREGATION SERVICE SOCIETY
BELPAHAR**

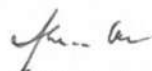
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

		Amount in ₹	
PARTICULARS	NOTE	For the year ended 31st March' 2025	For the year ended 31st March' 2024
I. RECEIPTS			
OPENING BALANCE			
Cash in Hand		13,559.00	-
Canara Bank # 2805101004896		1,74,974.54	11,58,385.00
Recurring Receipts	5	22,37,162.50	18,23,627.00
Non-Recurring Receipts		-	-
TOTAL		24,25,696.04	29,82,012.00
II. PAYMENTS			
Recurring Expenses	6	21,38,506.00	27,93,478.46
Non Recurring Expenses	7	84,724.00	-
CLOSING BALANCE			
Cash in Hand		13,559.00	13,559.00
Canara Bank # 2805101004896		1,88,907.04	1,74,974.54
TOTAL		24,25,696.04	29,82,012.00

Significant accounting policies and notes to account 8
The accompanying notes form an integral part of the financial statement.

Auditors
In terms of our report of even date.

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)



Sudhir Lath

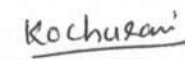
Partner

Membership No.: 059396



Rourkela

Dated : 01 JUL 2025


Treasurer
Franciscan Clarist
Congregation Service Society


PRESIDENT
Franciscan Clarist
Congregation Service Society

**FRANCISCAN CLARIST CONGREGATION SERVICE SOCIETY
BELPAHAR**

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

Unrestricted Funds Amount in ₹
Note-1

PARTICULARS	As at 31 March 2025	As at 31 March 2024
General Fund		
Opening Balances	1,88,533.54	11,58,385.00
Add: Excess of expenditure over income	13,932.50	-9,69,851.46
TOTAL	2,02,466.04	1,88,533.54

Capital Reserve for Fixed Assets Note-2

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Opening Balances	2,61,43,115.00	2,60,41,115.00
Add: Assets acquired during the year	84,724.00	1,02,000.00
TOTAL	2,62,27,839.00	2,61,43,115.00



Kochurani
Treasurer
Franciscan Clarist
Congregation Service Society

Srinivas
PRESIDENT
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Congregation Service Society

**FRANCISCAN CLARIST CONGREGATION SERVICE SOCIETY
BELPAHAR**

Schedule Annexed to Accounts as at 31st March 2025

Amount (₹)

Property, Plant and Equipment

Schedule-3

Opening	Gross Block as on 01.04.2024	Additions	Deletion	Net Block as on 31.03.25
Computer	3,74,073.00	-	-	3,74,073.00
CCTV	3,59,841.00	-	-	3,59,841.00
Furniture & Fixtures	11,13,016.00	84,724.00	-	11,97,740.00
Multipurpose Hall	10,01,000.00	-	-	10,01,000.00
Open Well	1,50,545.00	-	-	1,50,545.00
Play-Equipments	4,79,740.00	-	-	4,79,740.00
Lab Equipments	2,22,798.00	-	-	2,22,798.00
Printer & Scanner	1,21,642.00	-	-	1,21,642.00
Vehicle	1,02,000.00	-	-	1,02,000.00
School Construction	2,22,18,460.00	-	-	2,22,18,460.00
GRAND TOTAL	2,61,43,115.00	84,724.00	-	2,62,27,839.00
PY (2023-24)	2,60,41,115.00	1,02,000.00	0.00	2,61,43,115.00



Kocherani
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Congregation Service Society

S. Princy
PRESIDENT
Franciscan Clarist
Congregation Service Society

**FRANCISCAN CLARIST CONGREGATION SERVICE SOCIETY
BELPAHAR**

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

Amount in ₹

CASH & BANK BALANCES

Note-4

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Cash in Hand	13,559.00	13,559.00
Canara Bank # 2805101004896	1,88,907.04	1,74,974.54
SBI, New Delhi # 40091676256	-	-
	2,02,466.04	1,88,533.54

RECURRING RECEIPTS

Note-5

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Bank Interest	23,199.00	36,506.00
Donation Received	22,13,963.50	17,87,121.00
	22,37,162.50	18,23,627.00

RECURRING EXPENSES

Note-6

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Audit Fees	22,420.00	27,140.00
Bank Charges	1,126.00	3,385.46
Health Care	35,596.00	20,304.00
Education Exepnse	5,25,130.00	2,18,500.00
Nutrition	2,39,396.00	2,02,620.00
Office Maintenance	71,626.00	2,794.00
Legal & Consultancy charges	15,930.00	-
Repair & Maintenance	11,53,061.00	21,20,101.00
Social Work	-	44,674.00
Travelling Expenses	74,221.00	51,960.00
Vehicle Maintenance	-	1,02,000.00
	21,38,506.00	27,93,478.46

NON-RECURRING EXPENSES

Note-7

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Furniture and fixture	84,724.00	-
	84,724.00	-



Kochurani
Treasurer
Franciscan Clarist
Congregation Service Society

Sprinsky
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Franciscan Clarist
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FRANCISCAN CLARIST CONGREGATION SERVICE SOCIETY

BELPAHAR

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS (FCRA)

Schedule-8

(Forming part of the Financial Statements for the year ending **31st March, 2025**)

Background

FRANCISCAN CLARIST CONGREGATION SERVICE SOCIETY "the Society" registered under the Societies Registration Act, 1860 vide **registration no. 22616/206/2007-08 dated 08th November, 2007** in areas of critical concern like public health, women's empowerment, education etc. with focus on the urban and the rural poor.

1. Significant Accounting Policies

A. Basis of preparation of financial statement

- i. The financial statements are prepared under the historical cost convention, on a cash basis and comply with the mandatory accounting standards issued by the Institute of Chartered Accounts of India.
- ii. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

B. Fixed Assets and Depreciation

- i. Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.
- ii. No depreciation is charged on fixed assets, as 100% cost of fixed assets is being claimed as application of income while computing total income as per Income Tax Act.
- iii. Whenever the assets are sold, the original cost of asset is deducted from the value of fixed assets and the profit/loss is transferred to Income and Expenditure Account.

C. Revenue Recognition

All income and expenditure items having a material bearing on the Financial Statements are recognized on a cash basis except income from investments on which TDS has been deducted.

D. Investments

Investments, if any, are stated at cost. Interest/dividend is recognized on receipt basis.

E. Corpus Fund

Donations received specifically towards corpus are credited to the **Corpus Fund**. These amounts are maintained separately and invested as required by law.



Kochuraw
Treasurer
Franciscan Clarist
Congregation Service Society

Sapriney
PRESIDENT
Franciscan Clarist
Congregation Service Society

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

(Forming part of the Financial Statements for the year ending **31st March, 2025**)

2. NOTES TO ACCOUNTS

- a) The Society has renewed its registration under section 12A of the Income Tax Act, 1961, vide, registration number - AAATF2428BE20088, dated 24.09.2021 issued by Principal Commissioner of Income Tax/Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27.
- b) The Society has renewed its registration under section 80G of the Income Tax Act, 1961, vide, registration number - AAATF2428BF20086, dated 01.10.2021 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27.
- c) The Society is renewed its registration under Foreign Contribution (Regulation) Act, 1976 vide registration number 105000011 dated 11.01.2024 (renewed for five years vide letter dated 31.03.2029 with effect from 01.04.2024).
- d) Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.



Kochurani
Treasurer
Franciscan Clarist
Congregation Service Society

Supriya
PRESIDENT
Franciscan Clarist
Congregation Service Society