

**Independent Auditor's Report**

**THE MEMBERS,  
MASHAL (FOREIGN CONTRIBUTION ACCOUNT)  
20C, PATLIPUTRA COLONY  
PATNA 800014  
BIHAR**

**Independent Auditor's Statement to the Foreign Contributions received for the  
Financial Year ending on March 31, 2025**

**Opinion**

We have audited the financial statement of the **MASHAL** ("the Society") having its registered office at the above-mentioned address in accordance with **Foreign Contribution (Regulation) Act, 2010** ("the Act") which comprise the Balance Sheet as at 31<sup>st</sup> March, 2025, and the statement of Income & Expenditure & Statement of Receipts and Payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statement for the year ended March 31st, 2025 give a true and fair view of the financial position of the Society, its consolidated results of operations and its consolidated cash flows in accordance with the International Financial Reporting Standards (IFRS).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under the Societies Registration Act, 1860. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Societies Registration Act, 1860 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Emphasis of Matter**

The society unit's net worth is positive and the unit has not taken unsecured loans from its members. As per the management the Society is still a going concern entity because it is in process of identifying new plans to improve the performance of the society. Instead of the above factors there is no uncertainty on the society's ability to continue as a going concern. The society has prepared its financial statements on a going concern basis. Information other than the Financial Statements and Auditors' Report thereon The Society's management and members are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

The Board of Members is responsible for the matters stated in Societies Registration Act, 1860. ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting 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 adequate internal financial controls, 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. In preparing the financial statements, the Board of Members is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Members either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so. The Board of Members are also responsible for overseeing the society's financial reporting process.



### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements, read with note on accounts given in Schedule N, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) in the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March, 2025;

(b) in the case of the statement of Income & Expenditure, of the SURPLUS for the year ended on that date;

### **Report on Other Legal and Regulatory Requirements**

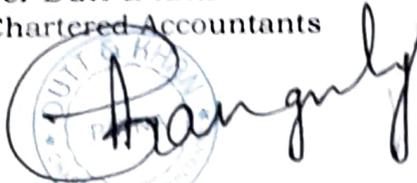
a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. in our opinion proper books of account as required by law have been kept by the unit so far as appears from our examination of those books;

c. the Balance Sheet, statement of income & expenditure of the unit of the society, dealt with by this Report are in agreement with the books of account;

d. As explain to us said society had followed the provisions of the Societies Registration Act 1860.

For Dutt & Khan  
Chartered Accountants



**(C.A. Anuj K. Ganguly)**

**Partner**

**Membership no. 401981**

**FRN no. 000565C OF 1972**

**Date: 23.08.2025**

**Place: Patna**

**UDIN: 25401981BMKVHU3754**

**MASHAL  
PATNA  
FOREIGN CONTRIBUTIONS ACCOUNTS  
BALANCE SHEET AS AT 31ST MARCH 2025**

PARTICULARS	SCHEDULE	AS AT 31ST MARCH, 2025	AS AT 31ST MARCH, 2024
<b>SOURCE OF FUNDS</b>			
CAPITAL FUND	1	31,70,659.00	15,47,723.00
DESIGNATED FUND	2	1,20,92,465.30	1,23,86,712.22
GENERAL RESERVE	3	20,94,501.90	16,27,696.48
CURRENT LIABILITIES	4	31,046.00	-
<b>TOTAL</b>		<b>1,73,88,672.20</b>	<b>1,55,62,131.70</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>			
Gross Block	5	68,13,486.00	44,64,822.00
Less : Acumlated depreciation		36,42,827.00	29,17,099.00
<b>NET ASSETS</b>		<b>31,70,659.00</b>	<b>15,47,723.00</b>
<b>INVESTMENTS</b>	6	1,37,13,506.00	1,29,99,257.00
CURRENT ASSETS , LOAN & ADVANCES	7	5,04,507.20	10,15,151.70
<b>TOTAL</b>		<b>1,73,88,672.20</b>	<b>1,55,62,131.70</b>

SIGNIFICANT ACCOUNTING POLICIES  
AND NOTES TO ACCOUNTS

10

Annexure to our report of even date

FOR DUTT & KHAN  
CHARTERED ACCOUNTANTS  
REGISTRATION NO : 000565C

ANUJ KUMAR GANGULY  
PARTNER  
M.NO : 401981

DATE : 23.08.2025  
PLACE : PATNA

UDIN : 25401981BMKVHU3754

*Anjali*  
President  
**MASHAL**

*Chinnamurthy*  
Secretary  
Mashal

*Shripal*  
Treasurer  
Mashal

**MASHAL  
PATNA  
FOREIGN CONTRIBUTION ACCOUNTS  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025**

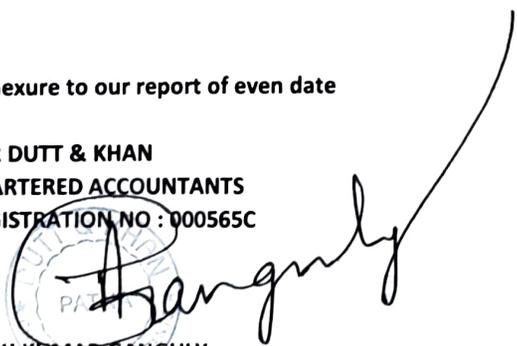
PARTICULARS	SCHEDULE	FOR THE YEAR ENDED 31ST MARCH 2025	FOR THE YEAR ENDED 31ST MARCH 2024
<b>INCOME</b>			
UNSPENT BALANCE OF PREVIOUS YEAR		1,23,86,712.22	1,13,97,843.10
GRANT RECEIVED DURING THE YEAR	2A	2,73,53,172.00	1,34,07,202.00
INTEREST & OTHER INCOME	8	9,95,993.00	5,48,382.00
<b>TOTAL</b>		<b>4,07,35,877.22</b>	<b>2,53,53,427.10</b>
<b>EXPENDITURE</b>			
GRANT UTILISED DURING THE YEAR	2A	2,76,47,417.92	1,24,18,332.88
OTHER EXPENSES	9	20,720.58	1,68,892.68
DEPRECIATION	4	7,25,728.00	2,93,524.00
<b>TOTAL</b>		<b>2,83,93,866.50</b>	<b>1,28,80,749.56</b>
UNSPENT GRANT TRANSFERRED TO DESIGNATED FUND		1,20,92,465.30	85,965.32
SURPLUS FOR THE PERIOD TRANSFERRED TO GENERAL FUND		2,49,545.42	1,23,86,712.22

SIGNIFICANT ACCOUNTING POLICIES  
AND NOTES TO ACCOUNTS

10

Annexure to our report of even date

FOR DUTT & KHAN  
CHARTERED ACCOUNTANTS  
REGISTRATION NO : 000565C

  
ANUJ KUMAR GANGULY  
PARTNER  
M.NO : 401981

DATE : 23.08.2025  
PLACE : PATNA

*Abhisek*  
**President  
MASHAL**

*Cheniamma*  
**Secretary  
Mashal**

*Shripad*  
**Treasurer  
Mashal**

UDIN : 25401981BMKVHU3754

**SCHEDULE '1' TO '10' FORMING PART OF ACCOUNTS**

<b>SCHEDULE 1 OF CAPITAL FUND</b>	<b>AS AT 31ST MARCH, 2025</b>	<b>AS AT 31ST MARCH, 2024</b>
<b>CAPITAL FUND</b>		
As per last Balance sheet	15,47,723.00	16,39,897.00
Add : Fixed Assets Purchased during the year	23,48,664.00	2,01,350.00
Less: Excess allocation of expense( tim tebow foundation - night to shine proje	-	-
Less: Transfer to General Reserve (Depreciation )	7,25,728.00	2,93,524.00
<b>TOTAL</b>	<b>31,70,659.00</b>	<b>15,47,723.00</b>

<b>SCHEDULE 2 OF DESIGNATED FUND</b>	<b>AS AT 31ST MARCH, 2025</b>	<b>AS AT 31ST MARCH, 2024</b>
Opening Balance	1,23,86,712.22	1,13,97,843.10
<b>Addition during the Year</b>		
Receipts during the Year	2,73,53,172.00	1,34,07,202.00
Interest Earned	-	-
	3,97,39,884.22	2,48,05,045.10
<b>Deduction during the year</b>		
Transfer to Income & Expenditure A/c	2,76,47,417.92	1,24,18,332.88
Transfer to Capital Fund	-	-
<b>GRAND TOTAL</b>	<b>1,20,92,466.30</b>	<b>1,23,86,712.22</b>

<b>SCHEDULE 3 OF GENERAL RESERVE</b>	<b>AS AT 31ST MARCH, 2025</b>	<b>AS AT 31ST MARCH, 2024</b>
<b>GENERAL RESERVE</b>		
As per last Balance Sheet	16,27,696.48	12,79,638.04
Add:- Depreciation on Fixed Assets	7,25,728.00	2,93,524.00
Less:- Adjustment made during the year	1,302.88	9,919.00
Less : Fixed Assets Purchased (Trfd from Capital Fund )	-	41,350.00
Add :- Excess of Income over Expenditure	2,49,545.42	85,965.44
Less: Tds as on 31/02/2024	5,07,165.12	-
<b>TOTAL</b>	<b>20,94,501.90</b>	<b>16,27,696.48</b>



**MASHAL**  
Schedules forming part of the accounts for the year ended 31.03.2025 SCHEDULE(ZA)  
**DESIGNATED FUNDS**

Sl No.	Particulars	Opening Fund as on 01.04.2024	Fund Received	Inter Project Transfer (Cr.)	Total (Cr.)	Allocated to Income & Expenditure Account	Inter Project Transfer (Dr.)	Allocated to Capital Fund	Total (Dr.)	Closing Balance as on 31.03.2025
1	CF Congregational Fund, Jamalpur 2 (A-16/2023)	10,36,084.00	-		10,36,084.00	10,36,084.00			10,36,084.00	-
2	AAWS- Asha Kiran - Enhancing Infra. & Support	-	53,85,153.00		53,85,153.00	33,31,590.00			33,31,590.00	20,53,563.00
3	GD - Promoting Sus. Sci. Agri. Sys.- Yr 2	57,458.00	3,00,947.00		3,58,405.00	3,58,404.00			3,58,404.00	-
4	GD - Promoting Sus. Sci. Agri. Sys.- Yr 3	-	14,99,296.00		14,99,296.00	13,49,356.92			13,49,356.92	1,49,939.08
5	IBC - Promotion of Basic Education of Girl Children	-	36,29,239.00		36,29,239.00	9,53,655.00			9,53,655.00	26,75,584.00
6	KFB Austria	11,67,955.00	19,84,828.00		31,52,783.00	20,27,945.00			20,27,945.00	11,24,838.00
7	KM - Prom. of Basic Learning Among the Child	84,265.12	27,56,193.00		28,40,458.12	26,47,780.00			26,47,780.00	1,92,678.12
8	Tim Tebow Foundation - Night to Shine	-	4,12,750.00		4,12,750.00	4,16,744.88		-3994.88	4,12,750.00	-
9	A-13/2024-Empowering Adolscents in Chenari & Sasram	11,98,350.00	-		11,98,350.00	11,98,350.00			11,98,350.00	-
10	A-15/2024-Transforming Lives in Raxaul & Gahiri	12,15,640.00	-		12,15,640.00	12,15,640.00			12,15,640.00	-
11	A-16/2024-Enhancing Skill of Grass Root Level Staff	7,66,514.00	-		7,66,514.00	7,66,514.00			7,66,514.00	-
12	AAWS -Integrated Living of Persons with Disabilities	39,87,423.00	-		39,87,423.00	22,91,817.00			22,91,817.00	16,95,606.00
13	CHF - Solar Energy Integration Project at Shiehpur	19,58,207.00	-		19,58,207.00	19,58,207.00			19,58,207.00	-
14	Edu. Of Children From Poor Families- Sumbuk, Darjee	63,285.00	27,30,707.00		27,93,992.00	27,93,992.00			27,93,992.00	-
15	EW-Interim Fin Support for Empwmt of Rural Poor Girl	-	-	5,45,600.00	5,45,600.00	5,45,600.00			5,45,600.00	-
16	MU- Emp of CBO Women & Adolscent Girls of Dalit.	-	28,18,007.00		28,18,007.00	24,80,946.00			24,80,946.00	3,37,061.00
17	SND - Congregational Fund A-36/2025	-	10,96,095.00		10,96,095.00	8,89,095.00			8,89,095.00	2,07,000.00
18	SND - Congregational Fund A-37/2025	-	21,07,806.00		21,07,806.00	6,069.00			6,069.00	21,01,737.00
19	SND - Congregational Fund A-40/2025	-	20,86,551.00		20,86,551.00	7,13,479.00			7,13,479.00	13,73,072.00
20	Asha Kiran - (Maintenance and Care of Girls)	2,46,278.60	-		2,46,278.60	1,24,544.00			1,24,544.00	1,21,734.60
21	Empowerment of Women Fund	6,05,252.50	-		6,05,252.50		5,45,600.00		5,45,600.00	59,652.50
<b>Total</b>		<b>1,23,86,712.22</b>	<b>2,68,07,572.00</b>	<b>5,45,600.00</b>	<b>3,97,39,884.22</b>	<b>2,71,05,812.80</b>	<b>5,45,600.00</b>	<b>-3,994.88</b>	<b>2,76,47,417.92</b>	<b>1,20,92,465.30</b>
	Previous Year as at 31.03.2024	1,13,97,843.10	1,34,07,202.00		2,48,05,045.10	1,24,18,332.88			1,24,18,332.88	1,23,86,712.22



**M A S H A L  
PATNA**

**FOREIGN CONTRIBUTION ACCOUNTS**

**SCHEDULE 1 to 10 FORMING PART OF THE ACCOUNTS**

**SCHEDULE 5 OF FIXED ASSETS**

NAME OF ASSETS	DEP. RATE	COST			DEPRECIATION			NET BLOCK		
		AS ON 01.04.2024	ADDITIONS More Than 180 Days	Less Than 180 Days	AS ON 31.03.2025	AS ON 01.04.2024	FOR THE YEAR	AS ON 31.03.2025	AS ON 31.03.2025	AS ON 31.03.2024
<b>* FURNITURE &amp; FIXTURES</b>										
- Furniture	10%	74,485.00	-	-	74,485.00	45,628.00	2,886.00	48,514.00	25,971.00	28,857.00
<b>* PLANT &amp; MACHINERY</b>										
- Audio Visual Equipments	15%	1,11,116.00	-	-	1,11,116.00	92,746.00	2,756.00	95,502.00	15,614.00	18,370.00
- Vehicle	15%	1,05,350.00	-	-	1,05,350.00	9,803.00	14,332.00	24,135.00	81,215.00	95,547.00
- Bicycle	15%	15,800.00	-	-	15,800.00	13,158.00	396.00	13,554.00	2,246.00	2,642.00
- Scooty	15%	1,31,331.00	-	-	1,31,331.00	1,08,764.00	3,385.00	1,12,149.00	19,182.00	22,567.00
- Jeep	15%	6,76,413.00	-	-	6,76,413.00	5,64,772.00	16,746.00	5,81,518.00	94,895.00	1,11,641.00
- Bolero	15%	11,97,085.00	-	-	11,97,085.00	3,97,058.00	1,20,004.00	5,17,062.00	6,80,023.00	8,00,027.00
- Health Centre Lab Equipments	15%	14,80,487.00	-	-	14,80,487.00	11,12,633.00	55,178.00	11,67,811.00	3,12,676.00	3,67,854.00
- Solar Panel	40%	-	-	14,53,154.00	14,53,154.00	-	2,90,631.00	2,90,631.00	11,62,523.00	-
- Submersible Pump	15%	-	-	18,820.00	18,820.00	-	1,412.00	1,412.00	17,408.00	-
- Generator	15%	28,800.00	-	-	28,800.00	18,753.00	1,507.00	20,260.00	8,540.00	10,047.00
- CCTV	15%	79,970.00	-	-	79,970.00	49,654.00	4,547.00	54,201.00	25,769.00	30,316.00
- Computers & Software	40%	5,63,985.00	63,340.00	19,350.00	6,46,675.00	5,04,130.00	53,148.00	5,57,278.00	89,397.00	59,855.00
- Tablets	40%	-	-	7,94,000.00	7,94,000.00	-	1,58,800.00	1,58,800.00	6,35,200.00	-
<b>TOTAL Rs.</b>		<b>44,64,822.00</b>	<b>63,340.00</b>	<b>22,85,324.00</b>	<b>68,13,486.00</b>	<b>29,17,099.00</b>	<b>7,25,728.00</b>	<b>36,42,827.00</b>	<b>31,70,659.00</b>	<b>15,47,723.00</b>



**MASHAL**  
**Schedule 6 for Fxd Deposits**

Sl.no.	Name of Bank	Account No.	Date of Deposit	Amont Deposited	Maturity Amount	Rate of Interest	Date of Maturity	As on 01.04.2024	Interest Accrued	TDS on Interest	As on 31-03-2025
1	STATE BANK OF INDIA	42042175572	01.07.2023	10,00,000.00	10,69,754.00	6.80%	01.07.2024	10,47,084.00	17349	1735	-
2	STATE BANK OF INDIA	42042205984	01.07.2023	9,00,000.00	9,62,778.00	6.80%	01.07.2024	9,42,376.00	15613	1561	-
3	STATE BANK OF INDIA	42042233820	01.07.2023	8,00,000.00	8,55,803.00	6.80%	01.07.2024	8,37,667.00	13879	1388	-
4	STATE BANK OF INDIA	42042236322	01.07.2023	10,00,000.00	10,69,754.00	6.80%	01.07.2024	10,47,084.00	17349	1735	-
5	STATE BANK OF INDIA	42072708085	11.07.2023	10,00,000.00	10,69,754.00	6.80%	11.07.2024	10,47,084.00	17353	1735	-
6	STATE BANK OF INDIA	42494859921	05.12.2023	25,00,000.00	25,66,056.00	5.25%	05.06.2024	25,38,642.00	23120	2312	-
7	STATE BANK OF INDIA	42690541858	09.02.2024	15,00,000.00	16,04,631.00	6.80%	09.02.2025	15,13,416.00	89646	8965	-
8	STATE BANK OF INDIA	42818367538	22.03.2024	12,00,000.00	12,83,704.00	6.80%	22.03.2025	12,02,064.00	34063	3406	-
9	STATE BANK OF INDIA	42824356539	25.03.2024	19,58,207.00	19,63,840.00	3.50%	24.04.2024	19,59,221.00	4487	432	-
10	STATE BANK OF INDIA	42830333374	27.03.2024	1,64,275.00	1,76,749.00	6.80%	27.04.2025	1,64,416.00	11470	1147	1,74,739.00
11	STATE BANK OF INDIA	42839678209	30.03.2024	7,00,000.00	7,20,270.00	5.75%	30.09.2024	7,00,203.00	20042	2004	-
12	STATE BANK OF INDIA	43112782640	02.07.2024	11,00,000.00	11,83,525.00	6.80%	02.08.2025	-	33287	3329	-
13	STATE BANK OF INDIA	43112786780	02.07.2024	13,00,000.00	14,22,490.00	6.80%	02.11.2025	-	11219	1122	-
14	STATE BANK OF INDIA	43112816105	02.07.2024	10,00,000.00	10,69,754.00	6.80%	02.07.2025	-	51677	5168	10,46,509.00
15	STATE BANK OF INDIA	43112823893	02.07.2024	12,00,000.00	12,98,532.00	6.80%	02.07.2025	-	20712	2072	-
16	STATE BANK OF INDIA	43855775307	26.02.2025	10,00,000.00	10,87,940.00	6.80%	26.05.2026	-	6495	650	10,05,845.00
17	STATE BANK OF INDIA	43855860792	26.02.2025	11,00,000.00	11,89,663.00	6.80%	26.04.2026	-	7144	715	11,06,429.00
18	STATE BANK OF INDIA	43855904129	26.02.2025	14,00,000.00	14,97,655.00	6.80%	26.02.2026	-	9093	910	14,08,183.00
19	STATE BANK OF INDIA	43855933819	26.02.2025	12,00,000.00	12,90,401.00	6.80%	26.03.2026	-	7794	780	12,07,014.00
20	STATE BANK OF INDIA	43255937575	26.02.2025	9,00,000.00	9,84,800.00	6.80%	26.06.2026	-	5845	585	9,05,260.00



21	STATE BANK OF INDIA	43855938320	26.02.2025	8,00,000.00	8,80,243.00	6.80%	26.07.2026	-	5196	520	8,04,676.00
22	STATE BANK OF INDIA	42901325151	21.04.2024	15,00,000.00	16,04,631.00	6.80%	21.04.2025	-	98670	9867	15,88,803.00
23	STATE BANK OF INDIA	42901366346	21.04.2024	16,00,000.00	17,70,295.00	6.80%	21.10.2025	-	105248	10525	16,94,723.00
24	STATE BANK OF INDIA	42915672064	26.04.2024	12,00,000.00	12,83,704.00	6.80%	26.04.2025	-	15904	1591	-
25	STATE BANK OF INDIA	42915679354	26.04.2024	12,50,000.00	13,37,192.00	6.80%	26.04.2025	-	80984	8099	13,22,885.00
26	STATE BANK OF INDIA	42988592397	21.05.2024	10,00,000.00	10,81,911.00	6.80%	21.07.2025	-	44082	4409	-
27	STATE BANK OF INDIA	42988595569	21.05.2024	11,00,000.00	11,96,734.00	6.80%	21.08.2025	-	49478	4948	-
28	STATE BANK OF INDIA	42988613239	21.05.2024	8,00,000.00	8,55,803.00	6.80%	21.05.2025	-	24917	2492	-
29	STATE BANK OF INDIA	42988616615	21.05.2024	9,00,000.00	9,68,339.00	6.80%	21.06.2025	-	53737	5374	9,48,363.00
30	STATE BANK OF INDIA	42988647065	21.05.2024	13,00,000.00	14,30,394.00	6.80%	21.10.2025	-	36537	3654	-
31	STATE BANK OF INDIA	42988659445	21.05.2024	12,00,000.00	13,13,067.00	6.80%	21.09.2025	-	32210	3221	-
32	STATE BANK OF INDIA	43989833097	31.03.2025	5,00,000.00	5,15,747.00	6.25%	30.09.2025	-	86	9	5,00,077.00
<b>TOTAL</b>								<b>1,29,99,257.00</b>	<b>9,64,686.00</b>	<b>96,460.00</b>	<b>1,37,13,506.00</b>



**SCHEDULE 1 TO 10 FORMING PART OF ACCOUNTS**

<b>SCHEDULE 4 OF CURRENT LIABILITIES</b>	<b>AS AT 31ST MARCH, 2025</b>	<b>AS AT 31ST MARCH, 2024</b>
<b>Sundry Creditors</b>		
Usha Enterprises	28,935.00	
TDS on Contract	2,111.00	
<b>TOTAL</b>	<b>31,046.00</b>	<b>-</b>

**SCHEDULE 7 OF CURRENT ASSETS , LOANS & ADVANCES**

STATE BANK OF INDIA 40106180519	18,236.46	23,246.94
STATE BANK OF INDIA 40218646507	3,89,810.74	4,46,693.64
Advance For KFB Project	-	19,586.00
Advance for SND Project	-	18,460.00
TDS Receivables	96,460.00	5,07,165.12
Interest Accrued on FD		-
<b>TOTAL</b>	<b>5,04,507.20</b>	<b>10,15,151.70</b>

**SCHEDULE 8 OF INTEREST INCOME**

Interest on Saving Accounts	31,307.00	41,539.00
Interest on Fixed Deposit	9,64,686.00	5,06,843.00
<b>TOTAL</b>	<b>9,95,993.00</b>	<b>5,48,382.00</b>

**SCHEDULE 9 OF INDIRECT EXPENSES**

Audit Fees	17,342.00	1,45,711.00
Bank Charges	649.00	3,945.68
Fine on Late TDS Payment	528.00	133.00
Vehicle Running & Maintainance	2,202.00	19,103.00
Rounding Off	-0.42	-0.12
<b>TOTAL</b>	<b>20,720.58</b>	<b>1,68,892.68</b>



**MASHAL  
PATNA  
FOREIGN CONTRIBUTION ACCOUNTS  
RECEIPT & PAYMENT ACCOUNT**

PARTICULARS	FOR THE YEAR ENDED 31ST MARCH 2025	FOR THE YEAR ENDED 31ST MARCH 2024
<b>RECEIPT</b>		
<b>Opening Balance</b>		
CENTRAL BANK OF INDIA- 301232219 BOARING ROAD		804892.30
SBI NDMB C/A - 40106180519	23,246.94	11,728.08
Sbi- Patliputra-40218646507	4,46,693.64	9,24,158.64
<b>CASH IN HAND</b>		69,214.00
<b>RECEIPT FOR PROJECT FUNDS</b>		
Edu. Of Children From Poor Families- Sumbuk, Darjee		22,59,602.00
PWD - Integrated Living of Persons with Disabilitie		44,17,188.00
Con - Solar Energy Integration Project at Shiekhpur		19,60,550.00
CF Congregational Fund, Jamalpur 2		28,500.00
CF Congregational Fund, Shiekhpora & Sasaram		9,100.00
IBC - Promotion of Basic Education of Girl Children	36,32,839.00	-
KFB Austria	19,84,828.00	-
KM - Prom. of Basic Learning Among the Child	27,91,893.00	18,74,355.00
MU- Emp of CBO Women & Adolscent Girls of Dalit.	28,18,007.00	
Tim Tebow Foundation - Night to Shine	4,16,849.00	
Aktion Arme Welt Stiftung	54,00,153.00	
German Doctors		
GD - Promoting Sus. Sci. Agri. Sys.- Yr 1		2,18,285.00
GD - Promoting Sus. Sci. Agri. Sys.- Yr 2	3,04,946.00	13,96,073.00
GD - Promoting Sus. Sci. Agri. Sys.- Yr 3	14,99,296.00	-
SND - Congregation Fund	53,02,571.00	39,03,523.00
Virein Shulkinder	27,30,707.00	
Integrated Community Empowerment Project		22,48,002.00
General Reserve		379.00
<b>Current Liabilities</b>		
Duties & Taxes	12,926.00	
<b>Investments</b>		
Fixed Assets	2,30,34,841.00	95,40,779.00
<b>Indirect Incomes</b>		
Interest Earned on FD	5,21,247.00	



Interest From Bank	31,307.00	
<b>Total</b>	<b>5,09,52,350.58</b>	<b>2,99,07,183.02</b>
<b>PAYMENT</b>		
<b>Capital Account</b>		
<b>SPECIFIED GRANT FUNDS</b>		
	3,89,477.00	4,42,760.00
CF Congragational Fund, Shiekhpora & Sasaram		20,03,215.00
CF Congregational Fund, Jamalpur 2		6,31,665.00
CHF - Solar Energy Integration Project at Shiekhpur	4,38,078.00	
EW-Inter Fin Supprt for Empwt of Rural Poor Girl-M2	5,16,800.00	
IBC - Promotion of Basic Education of Girl Children	9,13,412.00	8,99,020.00
KFB Austria	18,87,043.00	10,17,756.00
KM - Prom. of Basic Learning Among the Child	25,02,340.00	16,59,601.00
MU- Emp of CBO Women & Adolscent Girls of Dalit.	23,44,340.00	
Tim Tebow Foundation - Night to Shine	4,17,936.50	
Akition Arme Welt Stiftung	21,66,392.00	
PWD - Integrated Living of Persons with Disabilitie		4,08,720.00
German Doctors		
GD - Promoting Sus. Sci. Agri. Sys.- Yr 1		2,02,900.00
GD - Promoting Sus. Sci. Agri. Sys.- Yr 2	3,45,267.00	12,63,656.00
GD - Promoting Sus. Sci. Agri. Sys.- Yr 3	12,62,026.00	
SND - Congregation Fund	47,15,877.40	6,56,003.00
Edu. Of Children From Poor Families- Sumbuk, Darjee	27,64,498.00	22,41,839.00
<b>Current Liabilities</b>		
Duties & Taxes	92,779.00	
TDS Payment	8,83,806.00	
<b>Sundry Creditors</b>	1,22,428.00	
Kone ELevator India Pvt Ltd.	16,050.00	
Krishna Consultancy Service	29,17,114.00	
Mushkipur Construction Pvt.Ltd	14,24,219.00	
Usha Enterprises		
<b>Fixed Assets</b>	66,640.00	16,000.00
Computers & Software	7,94,000.00	-
Samsung Tablet	18,820.00	-
Sumersible Pumps & Other Items	-	25,350.00
Vehicle		
<b>Investments</b>	2,33,50,000.00	1,66,72,482.00
<b>FIXED DEPOSITE</b>		
<b>Current Assets</b>		
TDS Receivables	52,111.00	
<b>Indirect Expenses</b>		
Audit Fees	1,08,000.00	1,62,000.00
	31,169.48	24,217.44



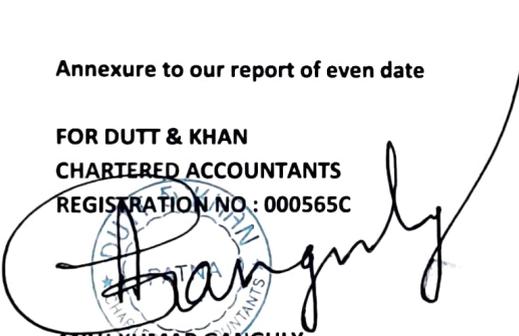
Bank Charges	998.00	43,941.00
Repair & Maintenance		10,163.00
TDS Payment	-	4,31,726.00
TDS on Professional Services	-	5,08,076.00
Travelling Expenses	480.00	-
Interest on Late TDS Payment	2,202.00	19,103.00
Vehicle Running & Maintenance		59,003.00
TDS RECEIVABLE		
<b>Closing Balance</b>	<b>3,89,810.74</b>	<b>4,46,693.64</b>
Cash with State Bank of India 40218646507	18,236.46	23,246.94
Cash with State Bank of India 4010680519		38,046.00
<b>TOTAL</b>	<b>5,09,52,350.58</b>	<b>2,99,07,183.02</b>

**SIGNIFICANT ACCOUNTING POLICIES  
AND NOTES TO ACCOUNTS**

10

Annexure to our report of even date

FOR DUTT & KHAN  
CHARTERED ACCOUNTANTS  
REGISTRATION NO. : 000565C

  
ANUJ KUMAR GANGULY  
PARTNER  
M.NO : 401981

DATE : 23.08.2025  
PLACE : PATNA

UDIN : 25401981BMKVHU3754

*Arshvi*  
President  
**MASHAL**

*Chinnamma*  
Secretary  
Mashal

*Shinya*  
Treasurer  
Mashal

**MASHAL FOREIGN CONTRIBUTION  
(UNIT OF MASHAL)  
Schedule 10: NOTES ON ACCOUNTS**

**1. ACTIVITIES AND BASIS OF ACCOUNTING**

**1.1 Significant Accounting Policies and basis of preparation**

This note contains the Society's significant accounting policies that relate to the Unit's consolidated financial statements. Accounting policies specific to one note are described in the below mentioned notes: -

**a. Statement of Compliance**

The Financial Statement have been prepared in accordance with the Indian Accounting Standards (IAS) issued by the Institute of Chartered Accountants of India and are presented in accordance with the Societies Registration Act 1860.

**b. Basis of Preparation of Financial Statements**

The Accounts of the institution are prepared on Historical cost convention using the accrual basis of accounting unless stated otherwise hereinafter. Accounting policies not specifically referred to are consistent with generally accepted accounting principles.

**c. Revenue Recognition:**

- The foreign Contribution / Grant, net of Bank Charges, as and when actually credited by the designated bank, are accounted for as Foreign Contribution received.
- Contribution received towards specified / earmarked purposes/ projects are directly credited to 'Specified Grants Funds and in the Income & expenditure Account to the extent of revenue expenditure incurred therefrom during the year.
- Interest Income from Saving bank account is recognized when actually credited in the bank accounts. Interest Income from time deposit and interest-bearing securities is recognized on time proportion method taking into account, the amount outstanding and rate applicable.



#### **d. Investments**

Investments in Fixed Deposit are stated at their face value along with the interest accrued till 31<sup>st</sup> March, 2025 has been considered and shown in Balance Sheet as on 31<sup>st</sup> March, 2025.

#### **e. Fixed Assets:**

- Fixed assets are stated at cost of acquisition less depreciation. Cost includes purchase price and all other attributable costs of bringing the assets into working condition for the intended use.
- Depreciation for the year has been provided on all fixed assets as per the rates prescribed as per The Income Tax Act 1961, on the both, opening balance as per the last Balance Sheet and additions for the year.

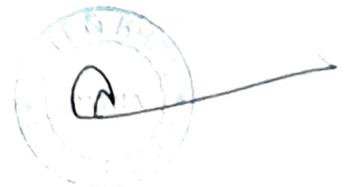
#### **2. RESERVES: -**

The Mashal FC has maintained a general reserve which is created out from the Surplus made by the health center after making all the expenses. Balance in General Reserve as on 31.03.2025 is INR 20,94,501.90

#### **3. DESIGNATED FUND: -**

The Mashal has designated Fund which is created out from the Funds received from different Institutions which includes both national and International Funding Agency . Balance in Designated Fund as on 31.03.2025 is INR 1,20,92,465.30

SL No.	Particulars	Closing Balance as on 31.03.2025
1	CF Congregational Fund, Jamalpur 2 (A-16/2023)	-
2	AAWS- Asha Kiran - Enhancing Infra. & Support	20,53,563.00





#### 4. CASH AND BANK BALANCE: -

- Cash Balance is as per cashbook maintained by the Mashal FC which is duly certified by the management of the Mashal.
- Mashal FC is currently maintaining two Bank accounts. Details of Saving Bank account maintained by Mashal FC with their respective Balance are as follows: -

State Bank of India 40218646507 :- 3,89,810.74  
State Bank of India 4010680519 :- 18,236.46

#### 5. OPENING BALANCE: -

Opening balances have been regrouped / re-classified wherever necessary.

FOR DUTT & KHAN  
CHARTERED ACCOUNTANTS  
F.R.N: 000565C

CA ANUJ KUMAR GANGULY  
PARTNER  
M.NO: 401981

DATE: 23.08.2025  
PLACE: PATNA

UDIN: 25401981BMKVHU3754

*Archie*  
President  
MASHAL

*Chinnamma*  
Secretary  
Mashal

*Shrinivas*  
Treasurer  
Mashal