

PATNA NOTRE DAME SISTERS SOCIETY
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

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

RECEIPTS	For the year ended March 31, 2025	For the year ended March 31, 2024
Opening Balances:		
- Central Bank of India (FC Utilisation A/c - 1219813784)	2,198	11,62,080
- Fixed Deposits with banks	6,88,67,730	5,02,27,173
Contributions Received during the year towards specified purposes		
- Welfare of Physically & Mentally Challanged	4,12,750	-
- Education of Children	42,33,199	22,78,039
- SND Congregational Fund	31,36,850	-
- Assets Building Funds	-	2,46,65,962
Activities other than mentioned above		
- Corpus Fund	-	22,65,687
- General Reserve	9,73,889	3,27,558
- Retention money	71,953	-
- Celebrations/Functions	6,24,866	94,53,507
		87,108
Interest & Other Receipts :		
- from sale of Fixed Assets	-	3,00,000
- from Saving Bank	45,846	76,139
- from Investments/Fixed Deposits	35,37,028	26,34,880
		30,11,019
Total Rs.	8,19,06,309	8,40,24,626
PAYMENTS		
Donor's Specified Contributions utilised (Including Capital Payments towards purchase/acquisition of assets)		
Grant of Stipend/ Scholarship to Poor Children		
- Program Revenue Expenses	5,06,472	6,167
- Purchase/acquisition of Fixed Assets	43,21,018	48,27,490
Welfare of Physically & Mentally Challanged		
- Program Revenue Expenses	4,13,846	4,13,846
Religious Functions/Celebrations		
- Program Revenue Expenses	-	-
SND Congregational Fund		
- Program Revenue Expenses	1,48,312	3,56,415
- Purchase/acquisition of Fixed Assets	1,06,563	2,54,875
Assets Building Funds		
- Program Revenue Expenses	1,48,085	5,74,693
- Purchase/acquisition of Fixed Assets	91,21,098	92,69,183
		53,33,851
General Fund		
- Program Revenue Expenses	5,94,896	-
- Purchase/acquisition of Fixed Assets	21,30,513	27,25,409
Administrative & Other Expenses:		
- Bank Charges	25,414	14,904
- Repair & Maintenance	3,19,840	1,51,561
- Vehicle Insurance	52,754	18,424
- Rate & Taxes	1,757	-
- Audit Fees	2,27,150	2,27,150
- Opening Liability Paid	-	41,331
- Running & Maintenance of Vehicle	1,53,707	-
- Advances Paid to Others	96	7,80,718
		1,44,245
C/F	1,86,87,289	C/F
		1,51,54,699



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

	For the year ended March 31, 2025	For the year ended March 31, 2024
B/F	1,86,87,289	1,51,54,699
Closing Balances:		
- Central Bank of India (FC Utilisation A/c - 1219813784)	1,55,615	2,198
- Fixed Deposits with banks	6,30,63,404	6,88,67,730
Total Rs.	<u>8,19,06,309</u>	<u>8,40,24,626</u>

Annexure to our report of even date attached

For Mayur Batra & Co
(Chartered Accountants)
Firm Registration Number 018694N

Mayur Batra
VIKASH AGRAWAL
Partner
M.NO. - 525179
UDIN:
Place : New Delhi
Dated : 1 July 2025



For Patna Notre Dame Sisters Society

Alice
Chief Functionary

Chief Functionary
Patna Notre Dame Sisters Society

PATNA NOTRE DAME SISTERS SOCIETY

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FOREIGN CONTRIBUTION ACCOUNTS

BALANCE SHEET AS AT MARCH 31, 2025

Particulars	Schedule	As at March 31, 2025	As at March 31, 2024
FUNDS & LIABILITIES :			
CORPUS & CAPITAL FUND	'A'	16,21,20,025	16,10,45,453
SPECIFIED GRANTS FUND	'B'	2,02,75,181	2,63,63,412
GENERAL FUND	'C'	3,48,77,913	3,41,59,737
CURRENT LAIBILITIES & PROVISIONS	'D'	2,56,818	-
		Total Rs. 21,75,29,937	22,15,68,603
ASSETS :			
FIXED ASSETS			
Gross Block	'E'		
Less : Accumulated Depreciation		37,34,92,803 (22,39,28,927)	35,76,37,828 (20,91,48,525)
		14,95,63,876	14,84,89,302
INVESTMENTS			
Fixed Deposits with Bank		6,30,63,404	6,88,67,730
CURRENT ASSETS, LOANS & ADVANCES	'F'	49,02,657	42,11,571
		Total Rs. 21,75,29,937	22,15,68,603

Significant Accounting Policies & Notes to Accounts 'G'

Annexure to our report of even date attached

For Mayur Batra & Co
(Chartered Accountants)
Firm Registration Number 018694N


VIKASH AGRAWAL
Partner
M.NO. - 525179
UDIN:
Place : New Delhi
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Chief Functionary
Patna Notre Dame Sisters Society

PATNA NOTRE DAME SISTERS SOCIETY
PATNA
FOREIGN CONTRIBUTION ACCOUNTS

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

Particulars	Schedule	For the year ended March 31, 2025	For the year ended March 31, 2024
INCOME :			
Donors specified purpose contributions/grant recognised to the extent of revenue expenditure (transferred from designated fund account)			
- Welfare of the Physically & Mentally Challenged	4,13,846	-	
- Education of Poor Children	5,06,472	6,167	
- Assets Building Fund	1,48,085	5,74,693	
- SND Congregational Fund	1,48,312	3,56,415	
- Religious Functions/Celebrations	4,15,768	16,32,483	1,27,108
			10,64,383
Interest Income :			
- from Saving Account	45,846	76,139	
- from Investments/Fixed Deposits	40,48,588	31,51,359	32,27,498
Total Rs.		57,26,917	42,91,881
EXPENDITURE :			
Donors contribution/grant utilised towards specified purposes			
- Welfare of the Physically & Mentally Challenged	4,13,846	-	
- Education of Poor Children	5,06,472	6,167	
- Assets Building Fund	1,48,085	5,74,693	
- SND Congregational Fund	1,48,312	3,56,415	
- Religious Functions/Celebrations	4,15,768	16,32,483	1,27,108
			10,64,383
Administrative & General Expenses :			
- Bank Charges	25,414	14,904	
- Repair & Maintenance	3,19,840	1,51,561	
- Running & Maintenance of Vehicle	1,53,707	43,609	
- Vehicle Insurance	26,742	-	
- Rate & Taxes	1,757	-	
- Audit Fees	2,27,150	7,54,610	2,27,150
			4,37,224
Depreciation for the year	E	1,47,80,402	1,31,93,894
Total Rs.		1,71,67,495	1,46,95,501
Excess of Expenditure over Income for the year trfd to :			
- Capital Fund (Depreciation)	(1,47,80,402)	(1,31,93,894)	
- General Reserve	33,39,824	(1,14,40,578)	27,90,274
			(1,04,03,620)
Total Rs.		57,26,917	42,91,881

Significant Accounting Policies & Notes to Accounts 'G'

Annexure to our report of even date attached

For Mayur Batra & Co
(Chartered Accountants)
Firm Registration Number 018694N

Leanne Agarwal
VIKASH AGRAWAL
Partner
M.NO. - 525179
UDIN:
Place : New Delhi
Dated : 1st July 2025



For Patna Notre Dame Sisters Society

Alice
Chief Functionary

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Patna Notre Dame Sisters Society

PATNA NOTRE DAME SISTERS SOCIETY

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FOREIGN CONTRIBUTION ACCOUNTS

SCHEDULES 'A' TO 'G' FORMING PART OF ACCOUNTS

Schedule 'A' of Corpus & Capital Fund		As at March 31, 2025	As at March 31, 2024
Corpus Fund			
As Per Last Balance Sheet			
Add : Received during the year	1,25,56,151	1,02,90,464	
Less: Transferred during the year	-	22,65,687	
- Construction & Maint. of Other Buildings			1,25,56,151
Capital Fund			
As Per Last Balance Sheet	As Per Last Balance Sheet		
Add : Addition to Fixed Assets transferred from :	14,84,89,302	14,84,90,495	
- Education of Poor Children	43,21,018	33,33,734	
- SND Congregational Fund	1,06,563	48,25,116	
- Assets Building Fund	91,21,098	53,33,851	
- General Reserve	23,06,295	-	
<i>[To the extent of Fixed Assets Purchased]</i>			
Less : Transferred to General Reserve	-	(3,00,000)	
<i>[To the extent of WDV of asset sold]</i>			
Less : Depreciation for the year	(1,47,80,402)	14,95,63,874	(1,31,93,894)
<i>(Transferred from Income & Exp A/c)</i>			
	Total Rs.	16,21,20,025	16,10,45,453
Schedule 'B' of Specified Grants Fund		As at March 31, 2025	As at March 31, 2024
Education of Poor Children			
(Grant of Stipend/ Scholarship to Poor Children)			
As Per Last Balance Sheet			
Add : Received during the year	33,23,669	43,85,531	
Add : Transfer from General Reserve	42,33,199	22,78,039	
Less : Utilised during the year	78,085	-	
- Program Revenue Expenses	(5,06,472)	(6,167)	
- Purchase/acquisition of Fixed Assets	(43,21,018)	28,07,463	(33,33,734)
Welfare of Physically & Mentally Challanged			
As Per Last Balance Sheet	5,59,831	5,59,831	
Add : Received during the year	4,12,750	-	
Add : Transfer from General Reserve	1,096	-	
Less : Utilised during the year	-		
- Program Revenue Expenses	(4,13,846)	5,59,831	5,59,831
Rural Development Fund			
As Per Last Balance Sheet		4,27,273	4,27,273
Religious Functions/Celebrations			
As Per Last Balance Sheet			
Add: Received during the year	8,01,547	8,41,547	
Less: Utilised during the year	6,24,866	87,108	
- Program Revenue Expenses	(4,15,768)	10,10,645	(1,27,108)
Education of Upcoming Members			
As Per Last Balance Sheet		1,59,187	1,59,187
	C/f	49,64,399	52,71,505



PATNA NOTRE DAME SISTERS SOCIETY

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FOREIGN CONTRIBUTION ACCOUNTS

SCHEDULES 'A' TO 'C' FORMING PART OF ACCOUNTS

Particulars

Schedule 'B' of Specified Grants Fund

		As at March 31, 2025	As at March 31, 2024
	B/f	49,64,399	52,71,505
Assets Building Funds			
As Per Last Balance Sheet		1,89,79,269	-
Add: Received during the year		-	2,46,65,962
Add: Transferred from General Reserve		5,92,292	2,21,852
Less: Utilised during the year			
- Program Revenue Expenses		(1,48,085)	(5,74,693)
- Purchase/acquisition of Fixed Assets		(91,21,098)	(53,33,851)
		1,03,02,378	1,89,79,269
Covid19 Relief Fund			
As Per Last Balance Sheet		12,49,348	12,49,348
SND Congregational Fund			
As Per Last Balance Sheet		8,63,290	60,44,821
Add: Received during the year		31,36,850	-
Add: Transferred from General Reserve		13,791	-
Less: Utilised during the year			
- Program Revenue Expenses		(1,48,312)	(3,56,415)
- Purchase/acquisition of Fixed Assets		(1,06,563)	(48,25,116)
		37,59,056	8,63,290
Total Rs.		2,02,75,181	2,63,63,412

Schedule 'C' of General Fund

		As at March 31, 2025	As at March 31, 2024
General Reserve			
As Per Last Balance Sheet		3,41,59,737	3,09,63,757
Less: Transfer to Welfare of Physically & Mentally Challenged		(1,096)	-
Less: Transfer to Education of Poor Children		(78,085)	-
Less: Transfer to Assets Building Fund		(5,92,292)	(2,21,852)
Less: Transfer to SND Congregational Fund		(13,791)	-
Less: Transfer to General Account		(5,94,896)	-
Less: Transferred from Capital Fund		(23,06,295)	-
<i>(To the extent of Fixed Assets Purchased)</i>			
Add: Transferred from Capital Fund		-	3,00,000
<i>(To the extent of WDV of asset sold)</i>			
Add: Received against Reimbursement of Travel Expenses		9,64,806	3,27,558
Add: Transferred from Income & Expenditure A/c		33,39,824	27,90,274
Total Rs.		3,48,77,913	3,41,59,737



PATNA NOTRE DAME SISTERS SOCIETY

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FOREIGN CONTRIBUTION ACCOUNTS

SCHEDULES 'A' TO 'G' FORMING PART OF ACCOUNTS

Particulars

Schedule 'D' of Current Liabilities & Provisions:	As at March 31, 2025	As at March 31, 2024
Current Liabilities:		
Sundry Creditors	1,75,782	-
Retention Money	71,953	-
Payable to Others	9,083	-
Total Rs.	<u><u>2,56,818</u></u>	<u><u>-</u></u>
Schedule 'F' of Current Assets, Loans & Advances		
Cash & Bank Balances:		
- Central Bank of India (FC Utilisation A/c - 1219813784)	1,55,615	2,198
Other Current Assets:		
TDS Receivable	38,66,382	34,57,601
TCS Receivable	18,290	-
Interest Accrued But Not Due	6,19,336	5,34,847
Prepaid Expenses	40,607	14,595
Advance to vendors	1,11,726	-
Imprest Balance	84,090	1,95,720
Security Deposits	6,610	6,610
Total Rs.	<u><u>47,47,041</u></u>	<u><u>42,09,373</u></u>
	<u><u>49,02,656</u></u>	<u><u>42,11,571</u></u>



FOREIGN CONTRIBUTION ACCOUNTS

Schedule 'E' of Fixed Assets

NAME OF ASSET	Dep. Rate	GROSS BLOCK				ACCUMULATED DEPRECIATION				WRITTEN DOWN VALUE	
		As on 01.04.2024	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	Sale/ Adjustment	As on 31.03.2025	As on 31.03.2024
LAND & BUILDING											
Land	0%	2,83,06,824	2,83,06,824				2,83,06,824			2,83,06,824	2,83,06,824
Buildings	10%	27,96,46,060	27,96,46,060	7,10,727	53,31,908		28,36,88,695	17,92,60,452	1,03,76,229	9,60,52,014	10,03,85,608
TOTAL 'A'		30,79,53,883	30,79,53,883				31,39,95,518	17,92,60,452	1,03,76,229	18,96,36,681	12,43,58,838
FURNITURE & FIXTURE											
Furniture	10%	67,26,446	67,26,446	4,99,724			72,26,170	33,18,991	3,90,718	37,09,709	35,16,462
TOTAL 'B'		67,26,446	67,26,446	4,99,724			72,26,170	33,18,991	3,90,718	37,09,709	35,16,462
PLANT & MACHINERY											
Air Conditioner	15%	2,69,745	2,69,745				2,69,745	2,53,600	2,422		13,723
Audio Visual Equipments	15%	16,25,821	16,25,821				16,25,821	13,72,504	37,997		2,15,319
Electrical Equipments	15%	19,39,014	19,39,014				19,39,014	18,50,803	13,332		18,64,035
Elevator	15%	26,93,000	26,93,000				26,93,000	12,81,076	2,11,789		14,92,865
General Equipments	15%	27,93,714	27,93,714				28,63,714	20,32,844	1,19,381		21,52,225
Generator	15%	5,89,465	5,89,465				5,89,465	5,57,165	4,845		7,11,381
Vehicles	15%	1,06,25,319	1,06,25,319				1,30,38,177	72,57,766	6,86,847		32,300
Office Equipments	15%	15,18,751	15,18,751				15,18,751	14,89,868	4,333		33,72,553
Pumps/Plumbings	15%	4,03,568	4,03,568				4,03,568	3,93,744	1,474		24,550
Refrigerators	15%	3,92,539	3,92,539				3,92,539	3,02,539	2,84,970		3,95,218
Science Lab	15%	11,68,768	11,68,768				13,83,315	3,29,179	2,635		8,350
Smart Class Equipments	15%	4,90,000	4,90,000				4,90,000	93,221	1,42,029		14,934
Library Books	40%	3,35,664	3,35,664				3,35,664	3,31,388	59,317		9,12,107
Computer & Softwares	40%	78,72,751	78,72,751				78,72,751	85,75,878	1,513		1,52,738
Solar Energy Equipments	40%	28,51,263	28,51,263	47,83,486			76,34,749	28,49,852	8,11,482		3,270
TOTAL 'C'		3,54,79,382	47,83,486	34,00,532			4,36,63,400	2,65,69,083	40,13,455		15,68,786
WORK IN PROGRESS											
Land Development, Byandih	0%	74,79,116	74,79,116		11,28,597		86,07,713				
TOTAL 'D'		74,79,116	74,79,116		11,28,597		86,07,713				86,07,713
GRAND TOTAL [A+B+C+D]		35,76,37,828	59,93,937	98,61,037			37,34,92,803	20,91,48,525	1,47,80,402	22,39,28,927	14,95,63,875
PREVIOUS YEAR FIGURES		34,48,77,755	2,96,000	1,31,96,701			35,76,37,828	19,63,87,59	1,31,33,894	4,32,628	14,84,99,303
											14,84,90,496

PATNA NOTRE DAME SISTERS SOCIETY
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

Schedule 'G' of Significant Accounting Policies and Notes to the Accounts

(A) **Significant Accounting Policies**

1 **Basis of preparation of financial statements**

(i) These accounts have been prepared under the historical cost convention and on the basis of Going Concern and are consistent with Generally Accepted Accounting Principles.

(ii) The society is following accrual basis of accounting.

2 **Revenue Recognition**

(i) Interest income from time deposits and interest bearing securities is recognized on time proportion method taking into account, the amount outstanding and rate applicable. Interest income from saving bank accounts is recognized when actually credited in the bank accounts.

(ii) Foreign Contributions (net of banking charges and foreign exchange fluctuation gain/loss) as and when credited by the bank in the designated bank account are accounted for as Foreign Contributions received.

(iii) Grants / Donations received towards specified purposes are recognized in the Income & Expenditure Account to the extent of Grant/Donation utilised for recurring/revenue purposes.

3 **Fixed Assets**

(i) 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.

(ii) Fixed assets purchased by utilising specified/designated purpose contributions and General Fund are capitalised by transferring an equivalent amount to the Capital Fund- Fixed Assets.

4 **Depreciation**

Depreciation on fixed assets has been provided in the manner and as per the rates prescribed under the Income Tax Rules, 1962.

(B) **NOTES TO ACCOUNTS**

1 Capital Fund represents written down value of the fixed assets.

2 Previous year figures have been re-grouped or re-classified wherever necessary.

For Mayur Batra & Co
(Chartered Accountants)
Firm Registration Number 018694N

VIKASH AGRAWAL
VIKASH AGRAWAL
Partner
M.NO. - 525179
UDIN:
Place : New Delhi
Dated : 1st July 2015



For Patna Notre Dame Sisters Society

Archie
Chief Functionary
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Patna Notre Dame Sisters Society