

Certificate

We have audited the account of **Association of Handmaids of Mary, Sundergarh, Odisha, Pin Code 770001, Society Registration No. 4725/491 of 66-67 & FCRA No. 105070001** 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. **61,33,338.84;**
- (ii) foreign contribution of / worth Rs. **54,42,947.00** 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. **3,80,287.00** 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. **78,45,907.42 ;**
- (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 (**Association of Handmaids of Mary, Sundergarh, Odisha, Pin Code 770001**) 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: 08/07/2025
UDIN: 25059396BMJHLF5569

**ASSOCIATION OF HANDMAIDS OF MARY
SUNDERGARH**

BALANCE SHEET AS AT 31.03.2025 (FCRA)

		Amount (₹)	
	NOTE	As at 31 March 2025	As at 31 March 2024
SOURCES OF FUND			
I. NPO' Fund			
a. Unrestricted Funds	1	78,45,907.42	61,33,338.84
b. Capital Reserve for Fixed Assets	2	6,32,19,726.29	6,30,89,509.29
TOTAL		7,10,65,633.71	6,92,22,848.13
APPLICATION OF FUND			
I. Non Current Assets			
a. Property, Plant and Equipment and Intangible Assets			
i. Property, Plant and Equipment	3	6,32,19,726.29	6,30,89,509.29
II. CURRENT ASSETS, LOANS & ADVANCES			
a. Current Investment	4	49,12,078.00	48,00,000.00
b. Cash & Bank Balances	5	26,73,366.42	10,20,657.84
c. Other Current Assets	6	2,60,463.00	3,12,681.00
TOTAL		7,10,65,633.71	6,92,22,848.13

Significant accounting policies and notes to account 10
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 : 08 JUL 2025


President
Association of Handmaids of Mary
Generalate, Mission Compound,
Sundergarh, Odisha, INDIA, 770001


Kaviatha
Treasurer
Association of Handmaids of Mary
Generalate, Mission Compound,
Sundergarh, Odisha, INDIA, 770001

ASSOCIATION OF HANDMAIDS OF MARY
SUNDERGARH

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

		Amount (₹)	
		For the year ended 31st March' 2025	For the year ended 31st March' 2024
PARTICULARS	NOTE		
I. INCOME			
Recurring Receipts	7	58,23,234.00	1,45,72,164.05
	TOTAL	58,23,234.00	1,45,72,164.05
II. EXPENDITURE			
Recurring Expenses	8	39,80,448.42	52,76,444.63
	TOTAL	39,80,448.42	52,76,444.63
Excess of Income over Expenditure	[I-II]	18,42,785.58	92,95,719.42
Less: Fixed Assets purchases transferred to Capital Reserve		1,30,217.00	92,71,044.00
Net Surplus (Deficit) transferred to General Fund		17,12,568.58	24,675.42

Significant accounting policies and notes to account 10
The accompanying notes form an integral part of the financial statement.

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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 :

08 JUL 2025


President
Association of Handmaids of Mary
Generalate, Mission Compound,
Sundergarh, Odisha, INDIA, 770001


Treasurer
Association of Handmaids of Mary
Generalate, Mission Compound,
Sundergarh, Odisha, INDIA, 770001

ASSOCIATION OF HANDMAIDS OF MARY
SUNDERGARH

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

		Amount (₹)	
		For the year ended 31st March' 2025	For the year ended 31st March' 2024
PARTICULARS	NOTE		
I. RECEIPTS			
OPENING BALANCE			
Cash in Hand		8,604.75	16,540.49
Fixed deposits with Bank		48,00,000.00	49,73,105.00
Balance with Bank (SBI A/C No :40159692333)		18,090.31	6,251.40
Balance with Bank (PNB SB A/c No 3133000100003538)		9,93,962.78	6,90,091.21
Accrued Interest		2,21,561.00	1,74,166.00
Tax deducted at Source		69,965.00	38,250.00
Tax Collected at Source		21,155.00	21,155.00
Internal /FCRA Control Account		-	1,89,104.32
Recurring Receipts	7	58,23,234.00	1,45,72,164.05
Non Recurring Receipts		-	2,40,000.00
Sale of Assets		-	2,40,000.00
TOTAL		1,19,56,572.84	2,09,20,827.47
II. PAYMENTS			
Recurring Expenses	8	39,80,448.42	52,76,444.63
Non Recurring Expenses	9	1,30,217.00	95,11,044.00
CLOSING BALANCE			
Cash in Hand		30,509.75	8,604.75
Fixed deposits with Bank		49,12,078.00	48,00,000.00
Balance with Bank (SBI A/C No :40159692333)		958.01	18,090.31
Balance with Bank (PNB SB A/c No 3133000100003538)		26,41,898.66	9,93,962.78
Accrued Interest		2,26,669.00	2,21,561.00
Tax deducted at Source		33,794.00	69,965.00
Tax Collected at Source		-	21,155.00
TOTAL		1,19,56,572.84	2,09,20,827.47

Significant accounting policies and notes to account 10

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 :

08 JUL 2025


President

Association of Handmaids of Mary
Generalate, Mission Compound,
Sundergarh, Odisha, INDIA, 770001


Treasurer

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**ASSOCIATION OF HANDMAIDS OF MARY
SUNDERGARH**

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

UNRESTRICTED FUNDS

Note-1

Amount (₹)

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
General Fund		
Opening Balances	61,33,338.84	61,08,663.42
Add: Excess of income over expenditure	17,12,568.58	24,675.42
TOTAL	78,45,907.42	61,33,338.84

Capital Reserve for Fixed Assets

Note-2

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Opening Balances	6,30,89,509.29	5,44,70,034.29
Add: Assets acquired during the year	1,30,217.00	95,11,044.00
Less: Asset Written off during the year	-	8,91,569.00
TOTAL	6,32,19,726.29	6,30,89,509.29



[Signature]
President

Association of Handmaids of Mary,
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[Signature]
Treasurer

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**ASSOCIATION OF HANDMAIDS OF MARY
SUNDERGARH**

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

Property, Plant and Equipment

**Note-3
Amount (₹)**

PARTICULARS	Gross Block as on 01.04.2024	Additions	Transfer/Written Off	Net Block as on 31.03.2025
Land	14,51,298.00	-	-	14,51,298.00
Land Agricultural	4,35,700.50	-	-	4,35,700.50
Building	1,76,94,319.14	-	-	1,76,94,319.14
School Building	1,57,72,175.00	-	-	1,57,72,175.00
Compound Wall	16,89,340.00	-	-	16,89,340.00
Motor Vehicles	23,06,544.00	-	-	23,06,544.00
Computer & Software	8,94,701.00	-	-	8,94,701.00
Motor Pump	59,605.50	-	-	59,605.50
Ponds & Well	3,04,630.71	-	-	3,04,630.71
Furniture & Fixtures	9,69,586.00	-	-	9,69,586.00
Musical Instruments	49,250.00	-	-	49,250.00
Hospital Equipments	2,23,155.00	-	-	2,23,155.00
Electrical Fittings	77,306.84	-	-	77,306.84
School Bus	22,62,245.00	-	-	22,62,245.00
Convent Building, Bhedabahal	1,34,53,151.25	-	-	1,34,53,151.25
St Mary School, Bhedabahal	74,246.75	-	-	74,246.75
Moped	96,000.00	-	-	96,000.00
Generator & Invertor	2,35,200.00	-	-	2,35,200.00
AC & Refrigerator	5,15,340.00	-	-	5,15,340.00
15 kwp Solar System	32,29,522.60	-	-	32,29,522.60
Water Filter	77,374.00	-	-	77,374.00
Projector	-	50,000.00	-	50,000.00
Scooty	-	80,217.00	-	80,217.00
Water Tank	11,37,818.00	-	-	11,37,818.00
Television	81,000.00	-	-	81,000.00
Total	6,30,89,509.29	1,30,217.00	-	6,32,19,726.29
PY (2023-24)	5,44,70,034.29	95,11,044.00	8,91,569.00	6,30,89,509.29



[Signature]
President

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[Signature]
Treasurer

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**ASSOCIATION OF HANDMAIDS OF MARY
SUNDERGARH**

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

CURRENT INVESTMENT

**Note-4
Amount (₹)**

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Fixed Deposit	49,12,078.00	48,00,000.00
	49,12,078.00	48,00,000.00

CASH & BANK BALANCES

Note-5

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Cash at Bank		
SBI A/C 40159692333)	958.01	18,090.31
PNB SB A/c No 3133000100003538	26,41,898.66	9,93,962.78
Cash-in-Hand	30,509.75	8,604.75
	26,73,366.42	10,20,657.84

OTHER CURRENT ASSETS

Note-6

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Accrued Interest	2,26,669.00	2,21,561.00
Tax deducted at Source	33,794.00	69,965.00
Tax Collected at Source	-	21,155.00
	2,60,463.00	3,12,681.00



[Signature]
President

Association of Handmaids of Mary
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Sundergarh, Odisha, INDIA, 77000

[Signature]
Treasurer

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**ASSOCIATION OF HANDMAIDS OF MARY
SUNDERGARH**

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

RECURRING RECEIPTS

PARTICULARS	Note-7 Amount (₹)	
	For the year ended	For the year ended
	31st March' 2025	31st March' 2024
Donation Received	54,42,947.00	1,41,93,668.05
Bank Interest	36,280.00	61,346.00
Interest on Fixed Deposit	3,37,917.00	3,17,150.00
Interest On IT refund	6,090.00	
	58,23,234.00	1,45,72,164.05




President

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**ASSOCIATION OF HANDMAIDS OF MARY
SUNDERGARH**

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

RECURRING EXPENSES

**Note-8
Amount (₹)**

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Audit Fees	71,980.00	40,120.00
Bank Charges	20,777.42	19,761.77
Computer Maintenance	58,467.00	39,318.00
Education and Literacy Program	13,79,907.00	15,76,028.00
Health Care Expenses	1,99,797.00	4,23,222.50
House Maintenance	39,181.00	-
Legal Charges	5,310.00	18,188.00
Lepers Welfare	5,94,948.00	6,00,000.00
Nutrition Expenses	6,50,434.00	4,18,028.00
Poor and Destitute	-	1,28,870.00
Printing and Stationary	53,375.00	15,800.00
Repairs and Maintenance	26,800.00	2,34,908.00
Repairs and Maintenance-St Mary School,Bhedabahal		6,23,390.36
Rural Development	4,52,140.00	6,93,580.00
Seminar & Conference	4,07,149.00	3,89,991.00
Vehicle Maintenance	20,183.00	55,239.00
	39,80,448.42	52,76,444.63

NON RECURRING EXPENSES

**Note-9
Amount (₹)**

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Scooty	80,217.00	-
Projector	50,000.00	-
Building of Convent, Bhedabahal	-	84,21,044.00
15 kwp Solar System	-	10,90,000.00
	1,30,217.00	95,11,044.00



[Signature]
President

**Association of Handmaids of Mary
Generalate, Mission Compound,
Sundergarh, Odisha, INDIA, 77000**

[Signature]
Treasurer

**Association of Handmaids of Mar.
Generalate, Mission Compound,
Sundergarh, Odisha, INDIA, 77000**

**ASSOCIATION OF HANDMAIDS OF MARY
SUNDERGARH**

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Schedule-10

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

Background

ASSOCIATION OF HANDMAIDS OF MARY "the Society" registered under the Societies Registration Act, 1860 vide **registration no. 4725/491 of 1966-67 dated 07th December, 1966** in areas of critical concern like Education, public health, women's empowerment, non-formal education, community development, 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

Current 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.



[Signature]
President

Association of Handmaids of Mary
Generalate, Mission Compound,
Sundergarh, Odisha, India

[Signature]
Treasurer

Association of Handmaids of Mary
Generalate, Mission Compound,
Sundergarh, Odisha, INDIA, 77006

**ASSOCIATION OF HANDMAIDS OF MARY
SUNDERGARH**

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

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

2. NOTES TO ACCOUNTS

- a) The Society has renewed its registration under section 12A of the Income Tax Act, 1961, vide, registration number - AAAAAA1481CE19792, 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 is registered under Foreign Contribution (Regulation) Act, 1976 vide registration number 105070001 dated 30.01.1985 (renewed for five years vide letter dated 10.03.2022 with effect from 01.04.2022).
- c) Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.


President

**Association of Handmaids of Mary
Generalate, Mission Compound,
Sundergarh, Odisha, INDIA. 770001**




Treasurer

**Association of Handmaids of Mary
Generalate, Mission Compound,
Sundergarh, Odisha, INDIA. 770001**