

## Certificate

We have audited the account of **Sneha Deepti, Mary Villa, Cox Colony, Jharsuguda, Pin-768205, Registration No. 21454/30 of 2002-03, Odisha & FCRA No. 105000004** for the financial year ending the **31<sup>st</sup> 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. **36,61,848.78;**
- (ii) foreign contribution of / worth Rs. **NIL** 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. **99,117.00** 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. **34,98,974.06 ;**
- (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 (**Sneha Deepti, 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)

BALANCE SHEET AS AT 31.03.2025 (FCRA)

Amount (₹)

PARTICULARS	Note	As at 31 March 2025	As at 31 March 2024
<b>SOURCES OF FUND</b>			
I. NPO' Fund			
a. Unrestricted Funds	1	34,98,974.06	36,61,848.78
B. Capital Reserve for Fixed Assets	2	9,39,41,548.94	9,39,41,548.94
<b>TOTAL</b>		<b>9,74,40,523.00</b>	<b>9,76,03,397.72</b>
<b>APPLICATION OF FUND</b>			
I. Non Current Assets			
a. Property, Plant and Equipment and Intangible Assets			
i. Property, Plant and Equipment	3	9,39,41,548.94	9,39,41,548.94
II. CURRENT ASSETS, LOANS & ADVANCES			
a. Cash & Bank Balances	4	34,98,974.06	36,61,848.78
<b>TOTAL</b>		<b>9,74,40,523.00</b>	<b>9,76,03,397.72</b>

Significant accounting policies and notes to account 7  
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

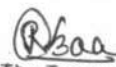
Rourkela

Dated :

19 JUN 2025



  
President  
SNEHADEEPTI  
Mary Villa  
Jharsuguda-768203  
Odisha, India

  
The Treasurer  
Snehadeepti  
Mary Villa  
Jharsuguda-768203  
Odisha, India

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

		Amount (₹)	
PARTICULARS	Note	For the year ended 31st March' 2025	For the year ended 31st March' 2024
I. INCOME			
Recurring Receipts	5	99,117.00	9,46,278.00
	TOTAL	99,117.00	9,46,278.00
II. EXPENDITURE			
Recurring Expenses	6	2,61,991.72	21,36,872.28
	TOTAL	2,61,991.72	21,36,872.28
Excess of application over Income	[I-II]	-1,62,874.72	-11,90,594.28
Less: Fixed Assets purchases transferred to Capital Reserve		-	-
Net Surplus (Deficit) transferred to General Fund		-1,62,874.72	-11,90,594.28

Significant accounting policies and notes to account 7  
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 : 19 JUN 2025

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

		Amount (₹)	
PARTICULARS	Note	For the year ended 31st March' 2025	For the year ended 31st March' 2024
I. RECEIPTS			
OPENING BALANCE			
Cash in Hand		33,498.88	14,019.88
Cash at Bank		36,28,349.90	48,38,423.18
		36,61,848.78	48,52,443.06
Recurring Receipts	5	99,117.00	9,46,278.00
	TOTAL	37,60,965.78	57,98,721.06
II. PAYMENTS			
Recurring Expenses	6	2,61,991.72	21,36,872.28
CLOSING BALANCE			
Cash in Hand		43,889.88	33,498.88
Cash at Bank		34,55,084.18	36,28,349.90
		34,98,974.06	36,61,848.78
	TOTAL	37,60,965.78	57,98,721.06

Significant accounting policies and notes to account

7

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

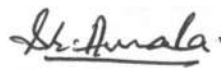
Membership No.: 059396



Rourkela

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SNEHA DEEPTI  
JHARSUGUDA

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

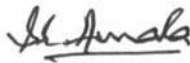
UNRESTRICTED FUNDS Amount (₹)  
Note-1

PARTICULARS	As at 31 March 2025	As at 31 March 2024
General Fund		
Opening Balances	36,61,848.78	48,52,443.06
less: Excess of expenditure over income	-1,62,874.72	-11,90,594.28
<b>TOTAL</b>	<b>34,98,974.06</b>	<b>36,61,848.78</b>

CAPITAL RESERVE FOR FIXED ASSETS Note-2

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Opening Balances	9,39,41,548.94	9,82,29,041.94
Add: Assets acquired during the year	-	-
Less: Asset Written off during the year	-	42,87,493.00
<b>TOTAL</b>	<b>9,39,41,548.94</b>	<b>9,39,41,548.94</b>



  
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**SNEHA DEEPTI  
JHARSUGUDA**

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

**Property, Plant and Equipment**

Amount (₹)  
Note-3

PARTICULARS	Gross Block as on 01.04.2024	Additions	Transfer/ Written Off	Net Block as on 31.03.2025
Air Conditioner	1,52,460.00	-	-	1,52,460.00
Audio Visual Equipment	26,000.00	-	-	26,000.00
Building ( Convent)	1,31,85,135.55	-	-	1,31,85,135.55
Building ( School)	23,13,489.00	-	-	23,13,489.00
Building (Old age Home)	1,22,97,155.00	-	-	1,22,97,155.00
Building Ainthapali	28,06,785.70	-	-	28,06,785.70
Building Health Centre(dispensary)	6,75,289.50	-	-	6,75,289.50
Building,VTI, Sevalaya	31,65,530.00	-	-	31,65,530.00
Building, Hospital, Staff Quarter	56,69,012.00	-	-	56,69,012.00
Building, Hospital. JSG.	1,89,33,918.94	-	-	1,89,33,918.94
Building (St. Mary's Home for the Aged), Dhanuvachapuram	50,74,000.00	-	-	50,74,000.00
Building (Tribal Hostel for Poor ) ,Larengi	36,26,187.00	-	-	36,26,187.00
Boundary Wall Madhupur	25,59,389.00	-	-	25,59,389.00
Compound Wall	7,51,934.63	-	-	7,51,934.63
Computer	1,90,500.00	-	-	1,90,500.00
Digging Of Bore well	7,76,065.00	-	-	7,76,065.00
Embroidery Machine	6,600.00	-	-	6,600.00
Furniture and Fixture	16,10,564.50	-	-	16,10,564.50
Generator	8,19,597.00	-	-	8,19,597.00
Hospital Equipment	67,41,009.31	-	-	67,41,009.31
Ponds & well etc.	8,75,667.12	-	-	8,75,667.12
Pump Set/ Motor Etc.	3,08,382.44	-	-	3,08,382.44
Refrigerator	55,815.00	-	-	55,815.00
Construction of Poultry farm,Ashaniketan	23,20,245.00	-	-	23,20,245.00
Solar System	10,08,472.00	-	-	10,08,472.00
Sanitation and Toilet Blocks for School	1,04,343.00	-	-	1,04,343.00
St. Mary Convent, Bagdehi	10,72,812.25	-	-	10,72,812.25
St. Mary's School, Shantigiri	15,58,975.00	-	-	15,58,975.00
Television	32,550.00	-	-	32,550.00
Two Wheeler, Motor Vehicle etc.	6,13,008.00	-	-	6,13,008.00
Tribal Hostel for Girls, Gundrapara	3,20,289.00	-	-	3,20,289.00
Washing Machine	12,000.00	-	-	12,000.00
<b>Total</b>	<b>9,39,41,548.94</b>	<b>-</b>	<b>-</b>	<b>9,39,41,548.94</b>
<b>PY(2023-2024)</b>	<b>9,82,29,041.94</b>	<b>-</b>	<b>42,87,493.00</b>	<b>9,39,41,548.94</b>



*Mr. Jharsuguda*  
President  
**SNEHADEEPTI**  
Mary Villa  
Jharsuguda-768203  
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*Rkha*  
The Treasurer  
**Snehadeepti**  
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SNEHA DEEPTI  
JHARSUGUDA

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

CASH & BANK BALANCES	Amount (₹)	
	Note-4	
PARTICULARS	As at 31 March 2025	As at 31 March 2024
Cash at Bank		
Indian Overseas Bank # 1139	34,30,654.00	36,04,567.72
SBI New Delhi-40086002307	24,430.18	23,782.18
Cash-in-Hand	43,889.88	33,498.88
	<b>34,98,974.06</b>	<b>36,61,848.78</b>

RECURRING RECEIPTS	Note-5	
	For the year ended 31st March' 2025	For the year ended 31st March' 2024
PARTICULARS		
Donation	-	8,23,662.00
Bank Interest	99,117.00	1,22,616.00
	<b>99,117.00</b>	<b>9,46,278.00</b>

RECURRING EXPENSES	Note-6	
	For the year ended 31st March' 2025	For the year ended 31st March' 2024
PARTICULARS		
Audit Fees	17,700.00	29,500.00
Bank Charges	4.72	4,584.28
Education and training program	54,787.00	1,69,681.00
Grant of Stipend/Scholarship/assistance to Students	1,28,600.00	13,44,000.00
Health Care Expenses	-	76,064.00
Legal Charges	5,900.00	-
Repairs and Maintenance	-	4,48,043.00
Treatment and Rehabilitation of Lepers	55,000.00	65,000.00
	<b>2,61,991.72</b>	<b>21,36,872.28</b>



*S. Anala*  
President  
SNEHADEEPTI  
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*R. Ban*  
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ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Note-7

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

Background

SNEHA DEEPTI "the Society" registered under the Societies Registration Act, 1860 vide registration no. 1860/XXI/21454-30 / 2002-2003 dated 31st July, 2002. The Society was founded with the objective of promoting 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

- 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.
- Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

B. Fixed Assets and Depreciation

- Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.
- 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.
- 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. Employee Benefits


Provident Fund contribution is a defined contribution scheme and the contribution as required by the statute is charged to the Income and Expenditure Account as incurred. Retirement benefits are accounted for on actual payment basis.

F. Corpus Fund

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



  
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ACCOUNTING POLICIES AND NOTES TO ACCOUNTS


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


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2. NOTES TO ACCOUNTS

- a) The Society has renewed its registration under section 12A of the Income Tax Act, 1961, vide, registration number - AABAS1572ME20041, 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 105000004 dated 13.11.2002 (renewed for five years vide letter dated 16.12.2021 with effect from 01.01.2022).
- c) Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.



  
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