

PILAR NIKETAN SOCIETY, NAGPUR

Kamptee Road, NAGPUR - 440 001. (M.S)

FOREIGN CONTRIBUTION ACCOUNT

Id. No. 083870195

31st March, 2025

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

Head Office : 2nd Floor, NDTA Shopping Complex, Opp. Liberty Cinema,
Residency Road, Sadar, Nagpur - 440 001.

Phone : 0712-6612665

Branch Office : 3rd Floor, Peace Center, Above South Indian bank, Ambari
Kamrup (M), Guwahati - 781 001 (Assam)

Phone : 0361-2730417

H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **PILAR NIKETAN SOCIETY, NAGPUR - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2025 and also the Income and Expenditure Account and Receipts and Payments Account of the Society for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes, examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and Foreign Contribution [Regulation] Rules, 2011 have been kept by the society so far as appears from our examination of these books.
- C. The Balance Sheet and Income and Expenditure Account and Receipts and Payments Account dealt with by these report are in agreement with the books of accounts of the Society.
- D. It is the policy of the Society to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **Pilar Niketan Society, Nagpur** as at 31st March, 2025, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

NAGPUR :
Dated : 24th May, 2025



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 25153645BMLIDA6966

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. Accounts are maintained on Cash Basis.
3. Fixed assets are stated at cost and no depreciation has been provided for.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

For Pilar Niketan Society



Chief Functionary

NAGPUR :

Dated : 24th May, 2025



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS

Firm Registration No. 101974W



BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645

UDIN : 25153645BMLIDA6966

H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

CERTIFICATE

We have audited the accounts of **PILAR NIKETAN SOCIETY, KAMPTEE ROAD, NAGPUR - 440001 P.T.R. NO. F-2165 (N)/MAHARASHTRA** for the year ending 31st March, 2025 and examined all relevant books and vouchers and certify that according to the audited accounts :

- (i) The brought forward foreign contribution at the beginning of the year was Rs. 11,44,966.15.
- (ii) Foreign contribution of worth Rs. 27,85,575.00 was received by the Association during the year 2024-25 excluding interest of Rs. 36,738.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2024-25 was Rs. 13,72,666.75
- (iv) Certified that the 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 16 of the Foreign contribution (Regulation) Rules, 2011
- (v) The information furnished above and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct and checked by us.
- (vi) We have examined all relevant books and records, including the items mentioned in the column 8 of FC-4 and to the best of our knowledge and belief **Pilar Niketan Society, Nagpur** has not violated any provisions of the Foreign Contribution [Regulation] Act, 2010 or rules made thereunder or notifications issued thereunder.

2nd Floor, N.D.T.A. Shopping Complex
Opp. Liberty Cinema,
Residency Road, Sadar,
NAGPUR - 440 001. M.S.

Dated : 24th May, 2025



For L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
BOSCO@LDSCO.IN
UDIN : 25153645BMLIDA6966

PILAR NIKETAN SOCIETY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2025

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<u>INCOME AND EXPENDITURE ACCOUNT :</u>			<u>EQUIPMENTS :</u>		
Balance as per last Balance Sheet	2,433,836.15		Balance as per last Balance Sheet	400,994.00	
Add : Surplus during the year	<u>263,443.60</u>	2,697,279.75	Add : Additions during the year	<u>35,743.00</u>	436,737.00
			<u>FURNITURES AND FIXTURES :</u>		
			Balance as per last Balance Sheet		94,553.00
			<u>COMPUTERS :</u>		
			Balance as per last Balance Sheet		261,064.00
			<u>LIBRARY BOOKS :</u>		
			Balance as per last Balance Sheet		371,399.00
			<u>VEHICLES :</u>		
			Balance as per last Balance Sheet		153,260.00
			<u>MUSICAL INSTRUMENTS :</u>		
			Balance as per last Balance Sheet		7,600.00
			<u>CASH AND BANK BALANCES :</u>		
			On Savings Bank Account		
			With The South Indian Bank Ltd.		
			Account No. 0432053000000074	217,443.77	
			With State Bank of India		
			Account NO. 40086803476	1,155,177.98	
			Cash in hand	<u>45.00</u>	1,372,666.75
carried forward ...		<u>2,697,279.75</u>	carried forward ...		<u>2,697,279.75</u>



brought forward ...

2,697,279.75

brought forward ...

2,697,279.75

TOTAL RUPEES ...

2,697,279.75

TOTAL RUPEES ...

2,697,279.75

As per our report of even date.

For Pilar Niketan Society

For Hand

Chief Functionary



NAGPUR :

Dated : 24th May, 2025



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Bljesh
BLJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 25153645BMLIDA6966

PILAR NIKETAN SOCIETY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

EXPENDITURE	RUPEES	RUPEES	PAYMENTS	RUPEES
To EXPENDITURE IN RESPECT OF			By FOREIGN CONTRIBUTION RECEIVED :	
<u>PROPERTIES :</u>			From Vereinigung Der Pilar Pares Deutschland	2,785,575.00
Taxes	96,526.00			
Repairs and Maintenance	132,132.00	228,658.00	" INTEREST REALISED :	
			On Savings Bank Account	36,738.00
" <u>ESTABLISHMENT EXPENSES :</u>				
Vehicle Maintenance	39,968.00			
Postage	647.00			
Gardening Expenses	10,070.00			
Newspapers and Periodicals	7,850.00			
Electrical Maintenance	29,664.00			
Water Charges	11,705.00			
Bank Charges and Commission	4,591.40			
Telephone and Internet Charges	26,051.00	130,546.40		
" Legal Expenses		6,750.00		
" Audit Fees		53,100.00		
" <u>EDUCATIONAL EXPENSES :</u>				
Games and Entertainment	46,566.00			
Food Expenses	1,230,592.00			
Travelling and Conveyance	61,314.00			
Electricity Charges	230,860.00			
Stationery and Printing	20,118.00			
carried forward ...	1,589,450.00	419,054.40	carried forward ...	2,822,313.00



brought forward ...	1,589,450.00	419,054.40	brought forward ...	2,822,313.00
Toilet Articles	52,484.00			
Medical Expenses	54,139.00			
Household Expenses	67,134.00			
Seminars, Study Course and Retreats	267,162.00			
Musical Instruments Maintenance	3,480.00			
Computer Maintenance	32,640.00			
Personnel Maintenance	56,986.00	2,123,475.00		
" RELIGIOUS EXPENSES :				
Chapel Expenses		11,640.00		
" OTHER EXPENSES :				
Charity and Social Work		4,700.00		
" Surplus carried over to Balance Sheet		263,443.60		
TOTAL RUPEES ...		2,822,313.00	TOTAL RUPEES ...	2,822,313.00

As per our report of even date.

For Pillar Niketan Society

For Hard

Chief Functionary

NAGPUR :

Dated : 24th May, 2025



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

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BLJESH BALAKRISHNAN
PARTNER
Membership No. 153645
UDIN : 25153645BMLIDA6966

PILAR NIKETAN SOCIETY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

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

RECEIPTS	RUPEES	RUPEES	PAYMENTS	RUPEES	RUPEES
To <u>BALANCE ON 01.04.2024</u> :			By <u>EXPENDITURE IN RESPECT OF</u>		
On Savings Bank Account			<u>PROPERTIES</u> :		
With The South Indian Bank Ltd.			Taxes	96,526.00	
Account No. 0432053000000074	146,780.57		Repairs and Maintenance	132,132.00	228,658.00
With State Bank of India					
Account No. 40086803476	998,155.58		<u>ESTABLISHMENT EXPENSES</u> :		
Cash in Hand	30.00	1,144,966.15	Vehicle Maintenance	39,968.00	
			Postage	647.00	
" <u>FOREIGN CONTRIBUTION RECEIVED</u> :			Gardening Expenses	10,070.00	
From Vereinigung Der Pilar Pares Deutschland		2,785,575.00	Newspapers and Periodicals	7,850.00	
			Electrical Maintenance	29,664.00	
" <u>INTEREST REALISED</u> :			Water Charges	11,705.00	
On Savings Bank Account		36,738.00	Bank Charges and Commission	4,591.40	
			Telephone and Internet Charges	26,051.00	130,546.40
			" Legal Expenses		6,750.00
			" Audit Fees		53,100.00
			" <u>EDUCATIONAL EXPENSES</u> :		
			Games and Entertainment	46,566.00	
			Food Expenses	1,230,592.00	
			Travelling and Conveyance	61,314.00	
			Electricity Charges	230,860.00	
			Stationery and Printing	20,118.00	
			Toilet Articles	52,484.00	
			Medical Expenses	54,139.00	
carried forward ...		3,967,279.15	carried forward ...	1,696,073.00	419,054.40



brought forward ...

3,967,279.15

brought forward ...

1,696,073.00

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Household Expenses	67,134.00	
Seminars, Study Course and Retreats	267,162.00	
Musical Instruments Maintenance	3,480.00	
Computer Maintenance	32,640.00	
Personnel Maintenance	56,986.00	2,123,475.00

" RELIGIOUS EXPENSES :

Chapel Expenses		11,640.00
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" OTHER EXPENSES :

Charity and Social Work		4,700.00
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" CAPITAL EXPENDITURE :

Equipments		35,743.00
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" BALANCE ON 31.03.2025 :

On Savings Bank Account		
With The South Indian Bank Ltd.		
Account No. 0432053000000074	217,443.77	
With State Bank of India		
Account No. 40086803476	1,155,177.98	
Cash in Hand	45.00	1,372,666.75

TOTAL RUPEES ...

3,967,279.15

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3,967,279.15

As per our report of even date.

For Pilar Niketan Society



Chief Functionary

NAGPUR :

Dated : 24th May, 2025



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BIJESH BALAKRISHNAN
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