



Hemant Kulkarni & Co.

Chartered Accountants

#32 Classic Apartment F.No 202

SE Railway Colony Phase II

Pratap Nagar Nagpur-440022

Voice: +91-9960801603

Email:ca.shreyasindurkar@gmail.com

CERTIFICATE

I have audited the account of **Pararth Samiti, Beside Dr. Dabke, Badwan Colony, Chhindawara – 480001 (Madhya Pradesh), Regd. No. JC4635** 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.16671.75;**
- (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. 599** 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.17270.75;**
- (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).

"I have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution: -

Sl. No.	Name of project/ activity	Address/ location	Previous balance		Receipt during the year		Utilised		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Bank Interest Received on Fund of Paul Hamlyn Project (PHF)	On PNB and SBI of Pararth Samiti Chhindawara	16,671.75	0	599	0	0	0	17270.75	0

I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief **Pararth Samiti, Chhindawara** (i) not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder;

For Hemant Kulkarni & Co.,
Chartered Accountants
Firm Reg. No. 128774W




CA Shreyas Indurkar
Partner
M. No. 151905
UDIN :-25151905BMNVAO7488
Date:-29/08/2025
Place:- Nagpur

PARARTH SAMITI, CHHINDWARA (M.P.)

RIGHT TO HEALTH AND NUTRITION (PACS), "TRAINING CENTRE CONSTRUCTION PROJECT ACCOUNT" (GGP),
PAUL HAMLYN FOUNDATION, Covid Affected Vulnerable Group

FC CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2025

	Sch.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
<u>SOURCES OF FUND</u>							
<u>FC CORPUS FUNDS</u>							
<u>FC OTHER FUNDS</u>	BS-1			18,39,513.33			
FC Donation in Kind (Land)				-		18,39,513.33	
<u>FC INCOME AND EXPENDITURE ACCOUNT</u>							
Balance as per Last Balance Sheet				(24,50,427.31)			
Add : Surplus/ Less: (Deficit) for the year				(4,03,589.46)			
Add: Reversal of Depreciation on Grant-Funded Assets				25,71,184.67		(2,82,832.10)	
Total Rs. :						15,56,681.23	
<u>APPLICATION OF FUNDS</u>							
<u>FIXED ASSETS</u>							
Own Assets	BS-3			-			
Project Assets-FC	BS-3			15,39,410.48		15,39,410.48	
<u>CURRENT ASSETS AND ADVANCES (A)</u>							
FC Cash & Bank	BS-2			17,270.75			
Advances	BS-4			-			
Other Current Assets	BS-6			-			
				17,270.75			
<u>CURRENT LIABILITIES AND PROVISIONS (B)</u>							
Current Liabilities	BS-5			-			
NET CURRENT ASSETS (A-B) :						17,270.75	
Total Rs. :						15,56,681.23	

Accounting Policies and Notes on Accounts **BS-7**

For Pararth Samiti, Chhindwara



Chairperson



Nagpur
Date: 29/08/2025

As per our report of even date
For Hemant Kulkarni & Co.,
Chartered Accountants
Firm Reg. No. 128774W



CA Shreyas Indurkar
Partner

M. No. 151905

UDIN :-25151905BMNVAO7488



PARARTH SAMITI, CHHINDWARA (M.P.)

RIGHT TO HEALTH AND NUTRITION (PACS), "TRAINING CENTRE CONSTRUCTION PROJECT ACCOUNT" (GPP),
PAUL HAMLYN FOUNDATION, Covid Affected Vulnerable Group

FC CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2025

	Sch.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
FC INCOME							
<u>FC Grant Received :</u>	BS-1		0.00				
<u>FC Other Income</u>	IE-1		599.00		599.00		599.00
Total Rs. :						599.00	
FC EXPENDITURE							
<u>Personnel</u>	IE-2		0.00				
<u>Programme Cost</u>	IE-2		0.00				
<u>Overhead Cost</u>	IE-2		0.00				
<u>Accounts Written off</u>	IE-2	2,31,384.64				2,31,384.64	
Total Rs. :						2,31,384.64	
<u>Non- Cash Charges</u>							
<u>Depreciation for the year</u>	BS-3					1,72,803.82	
Total Rs. :						4,04,188.46	
DEFICIT (Excess of Expenditure Over Income)							(4,03,589.46)
Total Rs. :						599.00	

For Pararth Samiti, Chhindwara



Chairperson



Nagpur

Date: 29/08/2025

As per our report of even date

For Hemant Kulkarni & Co.,

Chartered Accountants

Firm Reg. No. 128774W



CA Shreyas Indurkar

Partner

M. No. 151905

UDIN :-25151905BMNVAO7488



PARARTH SAMITI, CHHINDWARA (M.P.)

Annexure "BS -1"

Schedule of FC Grant Received

Sr. No	Name of Project	Opening Balance as on 01/04/2024		Received during the Year 2023-24	Total	Transfer to		Closing Balance as on 31/03/2025		
		Capital Grant	Unspent Grant			Income & Expenditure A/c	Capital Grant	Reversal of Depreciation on Grant-Funded Assets	Capital Grant	Unspent Grant
1	GGP Mumbai Training Center	44,10,375.00		-	44,10,375.00			25,70,861.67	18,39,513.33	
2	Right to Health and Nutrition Service	323.00		-	323.00			323.00	-	
Total in Rs.		44,10,698.00	-	-	44,10,698.00	-	-	25,71,184.67	18,39,513.33	-

Schedule of Closing Balances as on 31/03/2025

BS-2

Name of Bank	Project Name		Total Balance
	PHF	PHF Covid II	
Cash	-	-	-
Punjab National Bank A/c No. 00830001001020	6,420.75	-	6,420.75
State Bank of India A/c No. 40127925141	10,850.00	-	10,850.00
Grand Total	17,270.75	-	17,270.75

Schedule of Opening Balances as on 01/04/2024

A

Name of Bank	Project Name		Total Balance
	PHF	PHF Covid II	
Cash	-	-	-
Punjab National Bank A/c No. 00830001001020	6,249.75	-	6,249.75
State Bank of India A/c No. 40127925141	10,422.00	-	10,422.00
Grand Total	16,671.75	-	16,671.75

Schedule of - Income

IE-1

Project Name

Particulars	PHF	GGP	PACS	Total Balance
Bank Interest	599.00			599.00
				-
Total	599.00		-	599.00

Schedule of -Expenses

IE-2

Project Name

Particulars	PHF	GGP	PACS	Total Balance
Personnel Cost	-		-	-
				-
Programme Cost	-		-	-
				-
Overhead Cost	-			-
				-
Accounts W/off	19,845.00	1,85,214.39	26,325.25	2,31,384.64
				-
Total	19,845.00	1,85,214.39	26,325.25	- 2,31,384.64

Schedule of Advances

BS-4

Sr. No.	Name of Project	Opening Balance 01/04/2024	Advances given	Advances recovered	Closing Balance as on 31/03/2025
		-	-	-	-
	Total in Rs.	-	-	-	-

Schedule of Current Liabilities and Provisions

BS-5

Name of Project	Particulars	Balance as per Last Balance Sheet	Amount Payable During the Year	Amount Paid During the Year	Closing Balance as on 31/03/2025
<u>PHF</u>			-	-	-
		-	-	-	-
	Total in Rs.	-	-	-	-

Schedule of Other Current Assets

BS-6

Project Name	Particulars	Balance as per Last Balance Sheet	Amount Paid During the Year	Amount Recovered During the Year	Closing Balance as on 31/03/2025
<u>PHF</u>	Pararth Samiti-TDS Trf	19,845.00	-	19,845.00	-
		-	-	-	-
	Total in Rs.	19,845.00	-	19,845.00	-

PARARTH SAMITI, CHHINDWARA (M.P.)
RIGHT TO HEALTH AND NUTRITION (PACS), "TRAINING CENTRE CONSTRUCTION PROJECT ACCOUNT" (GGP).
PAUL HAMLYN FOUNDATION, Covid Affected Vulnerable Group

FC CONSOLIDATED RECEIPTS AND PAYMENTS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

<u>RECEIPTS</u>	<u>SCH. No.</u>	<u>Rs.</u>	<u>Ps.</u>	<u>PAYMENTS</u>	<u>Rs.</u>	<u>Ps.</u>	<u>Rs.</u>	<u>Ps.</u>
FC OPENING BALANCES	A	16,671.75		PERSONNEL COST	RP-5	-		
A) GRANT IN AID RECEIVED DURING THE YEAR	BS-1		-	PROGRAMME COST	RP-5	-		
B) OTHER INCOME	RP-1	599.00		OVERHEAD COST	RP-5	-		
				CAPITAL EXPENDITURE	DEP			-
ADVANCES RECOVERED	RP-2		-	ADVANCES GIVEN	RP-2			-
CURRENT LIABILITIES AND PROVISIONS	RP-3		-	CURRENT LIABILITIES AND PROVISIONS	RP-3			-
OTHER CURRENT ASSETS	RP-4		-	OTHER CURRENT ASSETS	RP-4			-
				FC CLOSING BALANCES	BS-2		17,270.75	
TOTAL IN Rs.		17,270.75		TOTAL IN Rs.			17,270.75	

For Pararth Samiti, Chhindwara

[Signature]

Chairperson



Nagpur.
Date: 29/08/2025

As per our report of even date
For Hemant Kulkarni & Co.,
Chartered Accountants
Firm Reg. No. 128774W

[Signature]



CA Shreyas Indurkar
Partner
M. No. 151905
UDIN :-25151905BMNVAO7488

Schedule of - Receipts
Project Name

RP-1

Particulars	PHF	PACS	PHF Covid-2	Total Balance
Bank Interest	599.00	-	-	599.00
Total	599.00	-	-	599.00

Schedule of -Payment
Project Name

RP-5

Particulars	PHF	PACS	PHF Covid-2	Total Balance
Personnel	-	-	-	-
Programme Cost	-	-	-	-
Overhead Cost	-	-	-	-
Total	-	-	-	-

Schedule of Advances- Receipt and Payment

Schedule of Advances

RP-2

Sr. No.	Name of Project	Advances given	Advances recovered
1	Paul Hamlyn Foundation	-	-
	Total in Rs.	-	-

Schedule of Current Liabilities and Provisions

RP-3

Name of Project	Particulars	Amount Payable During the Year	Amount Paid During the Year
<u>PHF</u>	a) TDS Payable b) PF Contribution - Employees	- -	- -
	Total in Rs.	-	-

PARARTH SAMITI, CHHINDWARA (M.P.)
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025

Hemant Kulkarni Co.
Chartered Accountants

SCHEDULE - BS-3

Sr. No.	Description of Assets	Gross Block value as on 01.04.2024	Additions during the Year		Assets discarded Transferred during the year	Gross Block value as on 31.03.2025	Rate of Depreciation (%)	Depreciation charged upto 31.03.2024	Depreciation Reversed – Assets Discarded / Written Off	Depreciation charged during the year	Depreciation charged up to 31.03.2025	Depreciation charged up to 31.03.2025	Written down value as on 31.03.2025
			Up to 30.09.2024	After 30.09.2024								Transferred to Capital Grant	
PROJECT ASSETS													
B) PACS Project													
1)	Furniture & Fixture	27,564.00			27,564.00	-	10.00	20,557.99	20,234.99	-	-	323.00	-
2)	Camera	6,300.00			6,300.00	-	10.00	4,698.91	4,698.91	-	-	-	-
3)	Vehicles	54,000.00			54,000.00	-	10.00	40,274.53	40,274.53	-	-	-	-
4)	Computer and Software	1,20,208.00			1,20,208.00	-	40.00	1,20,080.09	1,20,080.09	-	-	-	-
5)	Printer	13,900.00			13,900.00	-	40.00	13,899.19	13,899.19	-	-	-	-
6)	Inverter	15,200.00			15,200.00	-	10.00	11,336.04	11,336.04	-	-	-	-
C) Training Cum Processing Centre Construction Project (GGP)													
1)	Furniture, Fixtures & Equipments	6,37,114.00			2,33,395.50	4,03,718.50	10.00	4,06,488.16	1,47,513.11	14,422.82	2,73,397.87		1,30,320.63
3)	Training Centre Building	38,44,249.00				38,44,249.00	10.00	24,29,374.67	-	1,41,487.00	25,70,861.67	25,70,861.67	12,73,387.33
4)	Borewell	99,332.00			99,332.00	-	-	-	-	-	-	-	-
5)	Mahindra DG Set	3,23,000.00				3,23,000.00	10.00	1,97,863.73	-	12,514.00	2,10,377.73		1,12,622.27
I) Paul Hamlyn Foundation													
1)	Mini Refrigerator	28,500.00			-	28,500.00	15.00	17,751.75	-	1,612.00	19,363.75		9,136.25
2)	Inverter and Battery	25,250.00	-	-	-	25,250.00	15.00	12,644.00	-	1,891.00	14,535.00		10,715.00
3)	Computer	25,000.00			-	25,000.00	40.00	23,445.00	-	622.00	24,067.00		933.00
4)	Almirah	4,800.00			-	4,800.00	10.00	2,249.00	-	255.00	2,504.00		2,296.00
		-			-	-		0.00	-	-	-		-
Total Rs. :		52,24,417.00	0.00	0.00	5,69,899.50	46,54,517.50		33,00,663.06	3,58,036.86	1,72,803.82	31,15,107.02	25,71,184.67	15,39,410.48
Total Schedule (1+2) :		52,24,417.00	-	-	5,69,899.50	46,54,517.50	-	33,00,663.06	3,58,036.86	1,72,803.82	31,15,107.02	25,71,184.67	15,39,410.48