

**THE CORPORATION OF THE SISTERS OF THE
HOLY CROSS**

Holy Cross Convent, Mother House, Camp Amravati, AMRAVATI - 444 602. (M.S)

FOREIGN CONTRIBUTION ACCOUNT

Id. No. 083740029

31st March, 2024

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

CERTIFICATE

We have audited the accounts of **THE CORPORATION OF THE SISTERS OF THE HOLY CROSS, C/O HOLY CROSS CONVENT, CAMP AMRAVATI, AMRAVATI - 444 602 (M.S.)** for the year ending 31st March, 2024 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. 40,943.18.
- (ii) Foreign contribution of worth Rs. 32,09,871.00 was received by the Association during the year 2023-24 excluding interest of Rs. 46,014.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2023-24 was Rs. 15,72,923.18.
- (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.

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

Dated : 25th July, 2024



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


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 24153645BKAHXB3473



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 **THE CORPORATION OF THE SISTERS OF THE HOLY CROSS, AMRAVATI - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2024 and also the Receipts and Payments Account of the Organisation for the year ended on that date annexed thereto. These financial statements are the responsibility of the Organisation'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 the Foreign Contribution [Regulation] Rules, 2011 have been kept by the organisation so far as appears from our examination of these books.
- C. The Balance Sheet and Receipts and Payments Account dealt with by these report are in agreement with the books of accounts of the Organisation.
- D. It is the policy of the Organisation 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 **The Corporation of the Sisters of the Holy Cross, Amravati** as at 31st March, 2024, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

NAGPUR :
Dated : 25th July, 2024



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


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 24153645BKAHXB3473

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. Accounts are maintained on Cash Basis.
3. 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.



NAGPUR :

Dated : 25th July, 2024

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

A handwritten signature in blue ink, appearing to read "Bijesh".

**BIJESH BALAKRISHNAN
PARTNER**

**Membership No. 153645
UDIN : 24153645BKAHXB3472**

THE CORPORATION OF THE SISTERS OF THE HOLY CROSS, AMRAVATI

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2024

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<u>BUILDING FUND :</u>			<u>FIXED ASSETS :</u>		
Balance as per last Balance Sheet		17,220,266.54	As per Schedule 'A' Annexed		20,567,010.28
<u>CAPITAL FUND :</u>			<u>MOVABLE ASSETS :</u>		
Balance as per last Balance Sheet		40,056.00	<u>FURNITURE AT CHIKALDA :</u>		
<u>AMOUNT DUE FROM :</u>			Balance as per last Balance Sheet		56,815.00
Balance as per last Balance Sheet		2,000.00	<u>FURNITURE :</u>		
<u>INCOME AND EXPENDITURE ACCOUNT :</u>			Purchased during the year		48,900.00
Balance as per last Balance Sheet		3,483,771.92	<u>EQUIPMENTS :</u>		
Add : Surplus during the year		1,934,644.00	Purchased during the year		79,200.00
			<u>VEHICLES :</u>		
			Purchased during the year		200,974.00
			<u>LIBRARY BOOKS AT CHIKALDA :</u>		
			Balance as per last Balance Sheet		4,000.00
			<u>COMPUTER :</u>		
			Balance as per last Balance Sheet		35,950.00
			Add : Additions during the year		73,590.00
			<u>FURNITURE AT BADNERA :</u>		
			Balance as per last Balance Sheet		4,106.00
			<u>DEPOSITS :</u>		
			As per Schedule 'B' Annexed		37,270.00
carried forward ...		22,680,738.46	carried forward ...		21,107,815.28



brought forward ... 22,680,738.46 brought forward ... 21,107,815.28

CASH AND BANK BALANCES :

On Savings Bank Account	
With State Bank of India, Camp, Amravati	22,413.84
Account No. 11062263321	26,373.34
Account No. 40072824970	
With Union Bank of India, Amravati	1,517,411.00
Account No. 152912010001510	
Cash in Hand	6,725.00
	1,572,923.18

TOTAL RUPEES ... 22,680,738.46

TOTAL RUPEES ... 22,680,738.46

As per our report of even date.

NAGPUR :
Dated : 25th July, 2024

Sr. Deena
Chief Functionary



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



Balraj
BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645
UDIN : 24153645BK.AHXB3473

THE CORPORATION OF THE SISTERS OF THE HOLY CROSS, AMRAVATI

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

EXPENDITURE	RUPEES	INCOME	RUPEES
To SOCIAL WORK EXPENSES :		By INTEREST REALISED :	
Empowerment of Women, Children and Youth	1,321,241.00	On Savings Bank Account	46,014.00
" Surplus during the year	1,934,644.00	FOREIGN CONTRIBUTION RECEIVED :	
		For Aims and Objects of the Corporation	3,209,871.00
TOTAL RUPEES ...	3,255,885.00	TOTAL RUPEES ...	3,255,885.00

As per our report of even date.

NAGPUR :

Dated : 25th July, 2024

S. Leena
Chief Functionary



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

Balraj
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 24153645BKAHXB3473

THE CORPORATION OF THE SISTERS OF THE HOLY CROSS, AMRAVATI

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	RUPEES	PAYMENTS	RUPEES	RUPEES
To <u>BALANCE ON 01.04.2023</u> :				
With State Bank of India				1,321,241.00
On Savings Bank Account				
Account No. 11062263321	20,285.84			
Account No. 40072824970	20,060.34			
Cash in Hand	597.00			
			40,943.18	
" <u>FOREIGN CONTRIBUTION RECEIVED</u> :				
For Aims and Objects of the Corporation			3,209,871.00	
" <u>INTEREST REALISED</u> :				
On Savings Bank Account			46,014.00	
				22,413.84
				26,373.34
				1,517,411.00
				6,725.00
				<u>1,572,923.18</u>
TOTAL RUPEES ...			<u>3,296,828.18</u>	<u>3,296,828.18</u>

As per our report of even date.

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



Bilunif.
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 24153645BKAHXB3473

S. Deena
Chief Functionary



NAGPUR :
Dated : 25th July, 2024

THE CORPORATION OF THE SISTERS OF THE HOLY CROSS, AMRAVATI

SCHEDULE 'A'

SCHEDULE OF FIXED ASSETS

	RUPEES	RUPEES
<u>FIXED ASSETS :</u>		
<u>BUILDINGS :</u>		
<u>AT AMRAVATI :</u>		
Convent :		
Balance as per last Balance Sheet	1,910,660.29	
Marathi Primary School Building :		
Balance as per last Balance Sheet	544,657.00	
Home for Babies :		
Balance as per last Balance Sheet	<u>6,317,200.00</u>	8,772,517.29
<u>AT NAZARETH, AMRAVATI :</u>		
Marathi School Building :		
Balance as per last Balance Sheet	15,053.95	
Extension of Marathi School Building :		
Balance as per last Balance Sheet	<u>916,783.92</u>	931,837.87
Extension of Holy Cross, Bethany for sick and Aged Sisters :		
Balance as per last Balance Sheet		875,014.00
<u>AT KAPUSTANI :</u>		
Convent :		
Balance as per last Balance Sheet		717,858.00
<u>AT BADNERA :</u>		
Primary School Building :		
Balance as per last Balance Sheet	1,364,293.00	
Construction of Stage :		
Balance as per last Balance Sheet	179,943.80	
Construction of Water Tank :		
Balance as per last Balance Sheet	101,987.25	
Construction of Compound Wall :		
Balance as per last Balance Sheet	164,150.00	
Concrete Slabbing of Roof of School Laboratory :		
Balance as per last Balance Sheet	<u>269,723.00</u>	2,080,097.05
<u>AT AMRAVATI CAMP :</u>		
Construction of Classrooms of H.C. Marathi High School :		
Balance as per last Balance Sheet	216,000.00	
Construction of Toilets :		
Balance as per last Balance Sheet	58,228.50	
Construction of Holy Cross Marathi Primary Girls School :		
Balance as per last Balance Sheet	49,038.00	
Construction of Holy Cross Marathi Pre-Primary School :		
Balance as per last Balance Sheet	<u>1,109,497.00</u>	1,432,763.50
<u>AT CHIKALDA :</u>		
Development of Land at Chikalda :		
Balance as per last Balance Sheet	12,227.00	
carried forward ...	<u>12,227.00</u>	<u>14,810,087.71</u>



brought forward ...	12,227.00	14,810,087.71
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Extention of 2 Classrooms and 4 Toilets of Holy Cross Marathi Primary School, Chikalda :		
Balance as per last Balance Sheet	362,500.00	
Extention of Holy Cross Marathi Primary School, Chikalda :		
Balance as per last Balance Sheet	735,946.47	
Construction of Home for the Aged Sisters :		
Balance as per last Balance Sheet	437,857.00	
Construction of Social cum Health Centre :		
Balance as per last Balance Sheet	722,622.60	
Construction of Staff Quarters (Convent) :		
Balance as per last Balance Sheet	450,312.00	
Construction of Playground and Retaining Wall of Holy Cross Marathi Primary School, Chikalda :		
Balance as per last Balance Sheet	287,458.00	3,008,923.07
AT ACHALPUR :		
Construction of Holy Cross Marathi Primary School Building :		
Balance as per last Balance Sheet	775,241.50	
Construction of Dining Room of Boarding :		
Balance as per last Balance Sheet	241,505.00	1,016,746.50
AT PARATWADA :		
Construction of New Convent Building :		
Balance as per last Balance Sheet		1,731,253.00
TOTAL RUPEES ...		20,567,010.28

SCHEDULE `B`

SCHEDULE OF DEPOSITS

	RUPEES
DEPOSITS	
ELECTRICITY DEPOSIT :	
With M.S.E.B. New Town, Badnera (of Holy Cross Primary School Building at Badnera)	
Balance as per last Balance Sheet	300.00
Deposit with Amravati Municipal Corporation, Amravati for Extension of School Building at Motor Stand, Amravati :	
Balance as per last Balance Sheet	5,670.00
Deposit with Amravati Municipal Corporation, Amravati (of Holy Cross Pre-Primary, Camp)	
Balance as per last Balance Sheet	3,990.00
Deposit with Amravati Municipal Corporation, Amravati (For School Building at Badnera)	
Balance as per last Balance Sheet	4,640.00
Deposit for Statutory Development Charges to Amravati Municipal Corporation, Amravati (For Sanction of Plan)	
Balance as per last Balance Sheet	22,670.00
TOTAL RUPEES ...	37,270.00

