ESTD. 1978

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S. GOYAL & ASSOCIATES

CHARTERED ACCOUNTANTS

19/10, Ist FLOOR, EAST PUNJABI BAGH
NEW DELHI-110026

Independent Auditor's Report

Opinion

We have audited the financial statements of **Church's Auxiliary for Social Action ('the Society' or 'CASA' or 'Entity')**, which comprise the balance sheet as at **31st March 2025**, and the Income & expenditure for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2025; and

(b) In the case of the Income and Expenditure Account, of the deficit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter (EOM)

1. We draw your kind attention to the fact that previous year financial statements were audited by another auditor's. We have relied upon such audited financial statement, wherever possible, so far as opening balances, disclosures and presentation are concerned.

S. GOYAL & ASSOCIATES ★ DELHI ★ CHARTERED ACCOUNTANTS

2. We draw your attention to the Notes to account no. C 1(b) of Schedule L regarding the entity's refusal of license under the Foreign Contribution (Regulation) Act, 2010 and fresh application for registration has been initiated by the entity's but it is pending to be approved by the Ministry of Home Affairs.

3. We draw your attention to Notes to account no. C 6(b) of Schedule L of the accompanying financial statements which describes that some of the bank accounts of the entity's is dormant. Accordingly, latest bank statement and balance confirmation of the same remained unavailable. In the absence of such information, we cannot comment on the adjustments, if any that may be required to carrying value of such bank balance.

4. We draw your kind attention to the Notes to account no. C 6(a) of Schedule L regarding the third party balance confirmation in respect of security deposit, loan and advances and liabilities. In the absence of sufficient information, we cannot comment on the third party balances.

5. We draw your attention to the Notes to account no. C 8 of Schedule L regarding two permanent account number in the name of the society for which efforts are on to regularize the same.

Our opinion is not modified in respect of the above.

Management's Responsibility for the Financial Statements

The Society's Management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the accounting principles generally accepted in India, including the applicable Laws. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting the frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

That Society's Management is also responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but

S. GOYAL & ASSOCIATES DELHI CHARTERED ACCOUNTANTS is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also state that:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks. and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting front fraud Is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. In making those risk assessments, we consider internal financial control relevant to the Organization's preparation & fair presentation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the, effectiveness of the Organization's internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures. and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We have relied upon the statement of the Assessee/management that no personal expenses have been debited to profit & loss A/c. It is not possible for us to support the conclusion that the expenditure like vehicle running, telephone, conveyance expenses was wholly and exclusively laid out for the business purpose. Personal balances including Unsecured Loans, Sundry Debtors, Creditors, other loans & advances are subject to confirmation. Verification is done on the test check and materiality basis.

- Compliance with provisions of GST Act as well as its applicability are total responsibility of the Assessee / management. We have relied on the management certificate and comments for the above.

- We have relied on the management certificate, documents produced before us and comments for the bank or other finances raised or received by the entity. Utilization of the financed funds is at the discretion of the management. It is the responsibility of the management to utilize these funds as per the required guideline and norms.

S. GOYAL & ASSOCIATES
DELHI
CHARTERED ACCOUNTANTS

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence. and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

We report that:

1. We have sought and obtained all the information and explanations, which to the best of four knowledge and belief were necessary for the purposes of our audit.

2. In our opinion proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books and proper returns adequate for the purposes of our audit have been received from the branches / projects/ programs.

3. The Balance Sheet and Income & Expenditure Account dealt with b/ this report are in agreement with the books of account

For S. Goyal & Associates
Chartered Accountants
FRN : 000515N

S. GOYAL & ASSOCIATES ★ DELHI ★ CHARTERED ACCOUNTANTS

(CA VIKAS GOYAL)
Partner
M. No: 522455
UDIN : 25522455BMKNPK7135

Place : New Delhi
Date : 25.09.2025

CHURCH'S AUXILIARY FOR SOCIAL ACTION

Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi - 110 008

BALANCE SHEET AS AT MARCH 31, 2025

LIABILITIES		(Rs.)	(Rs.)	ASSETS		(Rs.)	(Rs.)
CORPUS FUND	Schedule 'A'		1,19,79,909.44	FIXED ASSETS	Schedule 'H'		3,86,36,313.76
RESERVE AND SURPLUS				CURRENT ASSETS			
Capital Reserve	Schedule 'B'	3,86,36,313.76		Cash and Bank Balance	Schedule 'I'	17,77,14,072.94	
General Reserve	Schedule 'C'	10,40,65,574.75	14,27,01,888.51	Advances and Deposits	Schedule 'J'	2,50,60,778.12	20,27,74,851.06
PROJECTS AND EMERGENCIES BALANCE	Schedule 'D'		6,46,40,283.33				
CORE PROGRAMME BALANCE	Schedule 'E'		(6,53,872.19)				
EMPLOYEES' MEDICAL FUND	Schedule 'F'		83,26,110.73				
CURRENT LIABILITIES							
Other Liabilities	Schedule 'G'		1,44,16,845.00				
		TOTAL (Rs.)	24,14,11,164.82			TOTAL (Rs.)	24,14,11,164.82

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS- SCHEDULE 'K'

SCHEDULES 'A' TO 'K' REFERRED TO ABOVE FORM AN INTEGRAL PART OF THE BALANCE SHEET

AS PER OUR REPORT OF EVEN DATE

For S GOYAL & ASSOCIATES

Chartered Accountants

Firm Registration No. 000515N

CA VIKAS GOYAL	DEEPIKA SHARMA	SUSHANT AGRAWAL	REV. DR. STEVEN C. DAVID	HIS GRACE DR. YAKOB MAR IRENAIOS
PARTNER	FINANCE OFFICER	DIRECTOR	TREASURER	CHAIRPERSON

Membership No. 522455

UDIN : 25522455BMKNPK7135

PLACE: NEW DELHI

DATE: SEPTEMBER 25, 2025

S. GOYAL & ASSOCIATES
DELHI
CHARTERED ACCOUNTANTS

CHURCH'S AUXILIARY FOR SOCIAL ACTION

Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi - 110 008

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED MARCH 31, 2025

EXPENDITURE

	CORE & OTHER PROGRAMMES (Rs.)	PROJECTS AND EMERGENCIES (Rs.)	TOTAL (Rs.)
Accidental Insurance	2,65,286.00	-	2,65,286.00
Advacnes/Assets written off	11,61,190.00	-	11,61,190.00
Affiliation & Membership Fee	2,13,660.00	10,76,656.28	12,90,316.28
Audit expenses	94,400.00	-	94,400.00
Audit fees (Other)	3,59,310.00	-	3,59,310.00
Audit fees (Statutory)	2,00,600.00	-	2,00,600.00
Bank Charges	14,399.31	7,699.02	22,098.33
Compensation	30,00,000.00	-	30,00,000.00
Conference & Committee	4,30,756.00	-	4,30,756.00
Freight & Handling	21,670.00	7,33,026.00	7,54,696.00
Hospitality Expenses	1,61,740.00	60.00	1,61,800.00
Legal & Professional Expenses	38,33,978.30	28,15,700.00	66,49,678.30
Management Contribution to Emp. PF	14,95,351.00	-	14,95,351.00
Material, Labour & Grant	-	78,63,972.00	78,63,972.00
Miscellaneous Expenses	15,575.00	-	15,575.00
Newspaper & Periodicals	10,816.00	-	10,816.00
Postage and telephone	4,18,984.95	23,437.00	4,42,421.95
Printing, Stationery & Supplies	1,85,977.00	2,24,050.00	4,10,027.00
Programme Execution Expenses	-	84,79,590.00	84,79,590.00
Purchase of Fixed Assets	67,300.00	-	67,300.00
Rent & Taxes	22,77,951.00	8,590.00	22,86,541.00
Repair & Maintenance Building	10,17,241.00	-	10,17,241.00
Repair & Maintenance Others	32,80,599.00	2,91,015.00	35,71,614.00
Salary & Honorarium to Volunteer	2,75,37,483.00	23,06,148.00	2,98,43,631.00
Staff Welfare	41,759.00	-	41,759.00
Travel & Conveyance	9,91,112.00	5,68,198.00	15,59,310.00
Utilities	16,70,198.00	82,998.00	17,53,196.00
Vehicle running & maintenance	10,00,303.00	72,573.00	10,72,876.00
Depreciation Rs. 51,71,757.16			
Less: Charged to			
Capital Reserve Rs. 51,71,757.16	-	-	-
	4,97,67,639.56	2,45,53,712.30	7,43,21,351.86
Excess of Income over Expenditure carried down :			
TOTAL (Rs.)	4,97,67,639.56	2,45,53,712.30	7,43,21,351.86
Excess of expenditure over income brought down:	3,49,88,945.86	42,53,371.30	3,92,42,317.16
Balance transferred to:			
	-	-	-
	3,49,88,945.86	42,53,371.30	3,92,42,317.16

INCOME

	CORE & OTHER PROGRAMMES (Rs.)	PROJECTS AND EMERGENCIES (Rs.)	TOTAL (Rs.)
Contribution (Local)	-	2,03,00,341.00	2,03,00,341.00
Interest	1,37,49,638.70	-	1,37,49,638.70
Interest on Income Tax Refund	4,66,979.00	-	4,66,979.00
Membership Contribution	4,80,000.00	-	4,80,000.00
Miscellaneous Receipts	2,940.00	-	2,940.00
Sale of Empties	79,136.00	-	79,136.00
	1,47,78,693.70	2,03,00,341.00	3,50,79,034.70
Excess of expenditure over income carried down:	3,49,88,945.86	42,53,371.30	3,92,42,317.16
TOTAL (Rs.)	4,97,67,639.56	2,45,53,712.30	7,43,21,351.86
Excess of Income over Expenditure brought down :	-	-	-
Balance transferred from:			
Projects & Emergencies	-	42,53,371.30	42,53,371.30
General Reserve	3,49,88,945.86	-	3,49,88,945.86
	3,49,88,945.86	42,53,371.30	3,92,42,317.16

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS- SCHEDULE 'K'

SCHEDULE 'K' REFERRED TO ABOVE FORM AN INTEGRAL PART OF THE INCOME & EXPENDITURE ACCOUNT

AS PER OUR REPORT OF EVEN DATE

For S GOYAL & ASSOCIATES

Chartered Accountants

Firm Registration No. 00[illegible]515N

S. GOYAL & ASSOCIATES DELHI CHARTERED ACCOUNTANTS

CA VIKAS GOYAL
PARTNER
Membership No. 522455
UDIN : 25522455BMF[illegible]K7135
PLACE: NEW DELHI
DATE: SEPTEMBER 25, 2025

DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

REV. DR. STEVEN C. DAVID
TREASURER

HIS GRACE DR. YAKOB MAR IRENAIOS
CHAIRPERSON

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, New Delhi
TRIAL BALANCE AS ON MARCH 31, 2025

SL.NO.	PARTICULARS			DEBIT (Rs.)	CREDIT (Rs.)
1	Advance Others			2,08,21,456.00	
2	Advance Staff & Loans			(5,88,372.00)	
3	Capital Reserve				3,86,36,313.76
4	CASA Project Balance				80,68,696.36
5	Core Programme Balance				(6,53,872.19)
6	Corpus Fund				1,19,79,909.44
7	Emergency Projects Balance				6,08,24,958.27
8	Employees' Medical Fund				83,26,110.73
9	Fixed Assets			3,86,36,313.76	
10	General Reserve				13,90,54,520.61
11	Other Liabilities				1,44,16,845.00
12	Security & Misc. Deposits			48,27,694.12	
	CASH & BANK BALANCES				
	HEAD OFFICE				
1	Cash-In-Hand			3,84,588.16	
2	HDFC Bank Savings A/c			3,67,626.79	
3	HDFC Bank Savings A/c (LC)			4,46,327.51	
4	ICICI BANK (LC)			17,68,680.06	
5	IOB Savings A/c (LC)			47,28,156.83	
6	IOB Savings A/c 30888 (FC)			21,55,994.82	
7	IOB Savings A/c 853 (FC)			4,04,378.95	
8	R B L BANK			23,13,183.00	
9	SBI Savings A/c			10,01,564.67	
10	SBI Savings FCRA A/c			1,92,35,399.36	
11	Time & Fixed Deposits			12,07,63,538.10	
	EAST ZONE				
1	Amrapara Sector Office			1,15,600.37	
2	Banmalipur Sector Office			48,130.27	
3	Berhampore Sector Office			4,012.00	
4	Bhubaneshwar Sector Office			2,30,354.30	
5	Dumka Sector Office			1,09,663.83	
6	Kalyanpur Sector Office			52,733.91	
7	Kolkatta Office			47,47,066.91	
8	Lohardaga Sector Office			64,368.43	
9	Meharpada Sector Office			9,733.00	
10	Muzaffarpur Sector Office			25,41,848.73	
11	Patna Sector Office			16,457.61	
12	Ranchi Sector Office			11,622.00	
13	Saonatalpur Sector Office			1,05,033.22	
14	Taljhari Sector Office			6,14,113.28	
	SOUTH ZONE				
1	AP State Secretariate-Secunderabad			10,902.22	
2	Bapatla Pat Unit			1,29,497.23	
3	Bidar Pat Unit			1,05,064.26	
4	Chatrai Sector			2,49,033.84	
5	Chennai Office			3,21,976.79	
6	Kottayam Sector Office			4,259.30	
7	Madhiripuram Sector Office			40,404.50	
8	Packiyana Thapuram Sector Office			1,40,594.67	
9	Peria Allangulam Sector Office			4,18,435.66	
	NORTH ZONE				
1	Aizwal Sector Office			2,02,735.65	
2	Banswara Sector Office			5,06,469.50	
3	Bhopal Sector Office			7,89,341.44	
4	Bilaspur Sector Office			5,24,779.03	
5	Dehradun Sector Office			14,25,363.40	
6	Dimapur Sector Office			1,64,343.92	
7	Guwahati Sector Office			9,01,856.83	
8	Imphal Sector Office			9,055.73	
9	Jaipur Sector Office			1,084.65	
10	Lucknow Sector Office			32,45,021.21	

S. GOYAL & ASSOCIATES * CHARTERED ACCOUNTANTS * DELHI

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, New Delhi
TRIAL BALANCE AS ON MARCH 31, 2025

SL.NO.	PARTICULARS			DEBIT (Rs.)	CREDIT (Rs.)
11	Mawlien Sector Office			9,374.75	
12	Padhar Sector Office			6,24,761.60	
13	Raipur Sector Office			10,91,500.33	
14	Shillong Sector Office			8,02,020.58	
15	Shimla Sector Office			3,214.68	
16	Udaipur Sector Office			20,02,457.78	
	WEST ZONE				
1	Ahmednagar Office			2,25,097.63	
2	Bhandara Office			1,70,388.00	
3	Dediapara Office			2,36,212.52	
4	Jalkot Sector Office			1,49,813.57	
5	Mumbai Office			7,66,266.11	
6	Paithan Office			4,879.08	
7	Taloda Office			1,71,561.37	
	Franking Machine				
1	Delhi			26,129.00	
SL.NO.	**INCOME**	Core & Other Programmes	Projects & Emergencies		
1	Contribution (Local)	-	2,03,00,341.00		2,03,00,341.00
2	Interest A/c. (On Fixed Deposits & Savings)	1,37,49,638.70	-		1,37,49,638.70
3	Interest on Income Tax Refund	4,66,979.00	-		4,66,979.00
4	Membership Contribution	4,80,000.00	-		4,80,000.00
5	Miscellaneous Receipts	2,940.00	-		2,940.00
6	Sale of Empties	79,136.00	-		79,136.00
SL.NO.	**EXPENSES**	Core & Other Programmes	Projects & Emergencies		
1	Accidental Insurance	2,65,286.00	-	2,65,286.00	
2	Advacnes/Assets written off	11,61,190.00	-	11,61,190.00	
3	Affiliation & Membership Fee	2,13,660.00	10,76,656.28	12,90,316.28	
4	Audit expenses	94,400.00	-	94,400.00	
5	Audit fees (Other)	3,59,310.00	-	3,59,310.00	
6	Audit fees (Statutory)	2,00,600.00	-	2,00,600.00	
7	Bank Charges	14,399.31	7,699.02	22,098.33	
8	Compensation	30,00,000.00	-	30,00,000.00	
9	Conference & Committee	4,30,756.00	-	4,30,756.00	
10	Freight & Handling	21,670.00	7,33,026.00	7,54,696.00	
11	Hospitality Expenses	1,61,740.00	60.00	1,61,800.00	
12	Legal & Professional Expenses	38,33,978.30	28,15,700.00	66,49,678.30	
13	Management Contribution to Emp. PF	14,95,351.00	-	14,95,351.00	
14	Material, Labour & Grant	-	78,63,972.00	78,63,972.00	
15	Miscellaneous Expenses	15,575.00	-	15,575.00	
16	Newspaper & Periodicals	10,816.00	-	10,816.00	
17	Postage and telephone	4,18,984.95	23,437.00	4,42,421.95	
18	Printing, Stationery & Supplies	1,85,977.00	2,24,050.00	4,10,027.00	
19	Programme Execution Expenses	-	84,79,590.00	84,79,590.00	
20	Purchase of Fixed Assets	67,300.00	-	67,300.00	
21	Rent & Taxes	22,77,951.00	8,590.00	22,86,541.00	
22	Repair & Maintenance Building	10,17,241.00	-	10,17,241.00	
23	Repair & Maintenance Others	32,80,599.00	2,91,015.00	35,71,614.00	
24	Salary & Honorarium to Volunteer	2,75,37,483.00	23,06,148.00	2,98,43,631.00	
25	Staff Welfare	41,759.00	-	41,759.00	
26	Travel & Conveyance	9,91,112.00	5,68,198.00	15,59,310.00	
27	Utilities	16,70,198.00	82,998.00	17,53,196.00	
28	Vehicle running & maintenance	10,00,303.00	72,573.00	10,72,876.00	
24				-	
	GRAND-TOTAL (Rs.)			31,57,32,516.68	31,57,32,516.68

S. GOYAL & ASSOCIATES
DELHI
CHARTERED ACCOUNTANTS

Deepika

DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 25, 2025

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULES TO THE BALANCE SHEET AS AT MARCH 31, 2025

SCHEDULE 'A'

CORPUS FUND

As per Previous Year's Balance Sheet	Rs.	1,19,79,909.44
	Rs.	1,19,79,909.44

SCHEDULE 'B'

CAPITAL RESERVE

As per Previous Year's Balance Sheet			4,37,40,770.92
ADD:	Purchase/Adjustment of Fixed Assets during the year		67,300.00
		Rs.	4,38,08,070.92
LESS:	Depreciation for the Year	Rs.	51,71,757.16
		Rs.	3,86,36,313.76

S. GOYAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ DELHI

DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 25, 2025

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2025

SCHEDULE 'C'

GENERAL RESERVE

As per Previous Year's Balance Sheet	Rs.	13,90,54,520.61
LESS: Transferred to Income and Expenditure Account being excess of Expenditure over Income	Rs.	3,49,88,945.86
	Rs.	**10,40,65,574.75**

SCHEDULE 'D'

PROJECTS AND EMERGENCIES BALANCE

As per Previous Year's Balance Sheet	Rs.	6,88,93,654.63
LESS: Transferred to Income and Expenditure Account being excess of Expenditure over Income	Rs.	42,53,371.30
	Rs.	**6,46,40,283.33**

S. GOYAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ DELHI

DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 25, 2025

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2025

SCHEDULE 'E'

CORE PROGRAMME BALANCE

As per Previous Year's Balance Sheet	Rs.	(6,53,872.19)
	Rs.	**(6,53,872.19)**

SCHEDULE 'F'

EMPLOYEES' MEDICAL FUND

As per Previous Year's Balance Sheet	Rs.	83,26,110.73
	Rs.	**83,26,110.73**

S. GOYAL & ASSOCIATES
DELHI
CHARTERED ACCOUNTANTS

DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 25, 2025

CHURCH'S AUXILIARY FOR SOCIAL ACTION

Rachna Building (4th Floor), 2 Rajendra Place, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2025

OTHER LIABILITIES

SCHEDULE 'G'

SL. NO.	PARTICULARS	AMOUNT (Rs.)
A	**HEAD OFFICE & NORTH ZONE**	
1	ABURTI CONSTRUCTION	1,55,000.00
2	HARJOT SINGH	42,10,000.00
3	P.F PAYABLE (EMPLOYEE)	97,22,490.00
4	TDS PAYABLE ON NON COMPANY	2,146.00
5	TDS PAYABLE ON COMPANY	380.00
6	TDS PAYABLE ON PROFESSIONAL NON-COMPANY	75,898.00
7	TDS PAYABLE ON RENT	20,126.00
8	TDS PAYABLE ON STAFF	2,31,071.00
B	**KOLKATTA**	
1	PROFESSIONAL TAX	-266.00
	TOTAL (Rs.)	**1,44,16,845.00**

S. GOYAL & ASSOCIATES
CHARTERED ACCOUNTANTS
DELHI

DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 25, 2025

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building , 2 Rajendra Place , Pusa Road , New Delhi 110 008

SCHEDULE FOR BALANCE SHEET AS AT MARCH 31, 2025
FIXED ASSETS

SCHEDULE ' H '

SL. NO.	NAME OF ASSETS	RATE OF DEPRECIATION (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			AS AT 01.04.2024 (Rs.)	ADDITIONS DURING THE YEAR (Rs.)	SALES/WRITE OFF DURING THE YEAR (Rs.)	AS AT 31-03-2025 (Rs.)	UPTO 31-03-2024 (Rs.)	FOR THE CURRENT YEAR (Rs.)	WRITTEN BACK ADJUSTMENT (Rs.)	UPTO 31-03-2025 (Rs.)	AS AT 31-03-2025 (Rs.)	AS AT 31-03-2024 (Rs.)
1	LAND	0	72,94,752.00	-	-	72,94,752.00	-	-		-	72,94,752.00	72,94,752.00
2	BUILDING (RESI)	5	1,63,38,931.50	-	-	1,63,38,931.50	67,84,642.37	4,77,714.47		72,62,356.84	90,76,574.66	95,54,289.13
3	BUILDING	10	76,65,315.73	-	-	76,65,315.73	72,98,252.85	36,706.30		73,34,959.15	3,30,356.58	3,67,062.88
4	FURNITURE & FIXTURE	10	99,02,887.33	-	-	99,02,887.33	51,78,286.91	4,72,460.58	-	56,50,747.49	42,52,139.84	47,24,600.42
5	COMPUTERS	40	1,86,98,021.00	-		1,86,98,021.00	1,50,78,975.99	14,47,617.97	-	1,65,26,593.96	21,71,427.04	36,19,045.01
6	OFFICE EQUIPMENT	15	1,21,05,601.56	67,300.00	-	1,21,72,901.56	82,25,792.09	5,92,066.43	-	88,17,858.52	33,55,043.04	38,79,809.47
7	OFFICE EQUIPMENT (SOLAR H	40	1,50,000.00	-	-	1,50,000.00	1,49,979.85	8.06		1,49,987.91	12.09	20.15
8	VEHICLES	15	3,60,42,883.14	-	-	3,60,42,883.14	2,17,41,691.28	21,45,183.35	-	2,38,86,874.63	1,21,56,008.51	1,43,01,191.86
	TOTAL (Rs.)		10,81,98,392.26	67,300.00	-	10,82,65,692.26	6,44,57,621.34	51,71,757.16	-	6,96,29,378.50	3,86,36,313.76	4,37,40,770.92
	PREVIOUS YEAR (Rs.)		9,88,54,864.16	94,77,403.10	1,33,875.00	10,81,98,392.26	5,79,05,671.86	66,83,326.05	1,31,376.57	6,44,57,621.34	4,37,40,770.92	

S. GOYAL & ASSOCIATES
DELHI
CHARTERED ACCOUNTANTS

DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

REV. DR. STEVEN.C.DAVID
HONY . TREASURER

HIS GRACE DR. YAKOB MAR IRENAIOS
CHAIRPERSON

PLACE: NEW DELHI
DATE: SEPTEMBER 25, 2025

CHURCH'S AUXILIARY FOR SOCIAL ACTION

Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi - 110008

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2025

SCHEDULE 'I'

CASH AND BANK BALANCES

S.No.	BANK'S NAME	CASH-IN-HAND	SAVINGS ACCOUNT	CURRENT ACCOUNT	FIXED DEPOSITS	TOTAL
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
A	DELHI HEADQUARTERS	3,84,588.16				
i	Postage in Hand	26,129.00				
ii	Indian Overseas Bank, Rachna Building, I Floor,Rajendra Place, Pusa Rd,N.D-110008 Account No.- 044201000000853		4,04,378.95			
iii	Indian Overseas Bank, Rachna Building, I Floor,Rajendra Place, Pusa Rd,N.D-110008 Account No.- 044201000030888		21,55,994.82			
iv	H.D.F.C. Bank Ltd. 13-B Pusa Road, Bazar Marg,Old Rajinder Nagar New Delhi 110060 Account No.- 00261000059904		3,67,626.79			
v	State Bank Of India 2/15 East Patel Nagar, Delhi-110008 Account No.- 10964472611		10,01,564.67			
vi	State Bank Of India, N.D Main Branch 11, Parliament Street, New Delhi Account No.- 39951495390		1,92,35,399.36			
vii	Indian Overseas BankPusa Road Branch, New Delhi Account No.- 044201000013164		47,28,156.83			
viii	HDFC Bank Ltd, LC - Old Rajinder Nagar Market,New Delhi Account No.- 50100181990957 (LRM)		4,46,327.51		12,90,570.70	
ix	ICICI BANK - W - 2/6, West Patel Nagar - 110008 Account No.- 033201004979 (LRM)		17,68,680.06			
x	RBL Bank Delhi LC 17 A/53, Ground Floor, W.E.A. Karol Bagh, Gurudwara Road, New Delhi 110005		23,13,183.00		-	
xi	JANA Bank Delhi,LC - Ground Floor, Building No.333, Block A, Janta Co-operative House Building Society,Meera Bagh, Paschim Vihar,Delhi, 110087				2,70,06,564.00	
xii	JANA Bank Delhi,FC- Ground Floor, Building No.333, Block A, Janta Co-operative House Building Society,Meera Bagh, Paschim Vihar,Delhi, 110087				2,51,26,415.00	
xiii	DCB Bank Delhi FC, Plot No 7/56, 1st Floor, A-Set House, Desh Bandhu Gupta Road, Karol Bagh ,New Delhi 110005				1,26,74,193.00	
xiv	Karnataka Bank Ltd. FC 11/14, West Patel Nagar , New Delhi -110008,				1,67,68,799.00	
xv	AU Bank Delhi FC 10200, Padam Singh Rd, Block 14, WEA, Karol Bagh, New Delhi, Delhi 110005				3,78,96,996.40	15,35,95,567.25

S. GOYAL & ASSOCIATES
DELHI
CHARTERED ACCOUNTANTS

S.No.	BANK'S NAME	CASH-IN-HAND	SAVINGS ACCOUNT	CURRENT ACCOUNT	FIXED DEPOSITS	TOTAL
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
B	**NORTH ZONE**					
1	**UDAIPUR SECTOR OFFICE**	3,873.00				
i	Indian Overseas Bank, 1ST Floor, Panchasheel Marg, Opposite. Town Hall, Udaipur Branch, Rajasthan - 313001 Account No.- 64501000003894		15,01,637.75			
ii	Indian Overseas Bank, Panchsheel Marg, Udaipur Account No.- 64501000004508		4,96,947.03			20,02,457.78
2	**PADHAR SECTOR OFFICE**	1,671.00				
i	Bank of Maharashtra,614 Padhar Branch, Betul, Madhya Pradesh -460005 Account No.- 20199121326		4,62,146.70			
ii	Bank of Maharashtra, 614 Padhar Branch, Betul, Madhya Pradesh -460005 Account No.-20199151929		93,836.08			
iii	Bank of Maharashtra PACS; 614 Padhar Branch, Betul, Madhya Pradesh Account No.-060091569563		67,107.82			6,24,761.60
3	**RAIPUR SECTOR OFFICE**	-				
i	HDFC Bank Ltd. RAIPUR Branch , Devendra Nagar Road,B 3 , C-9 Opp.Officers colony gate no 2,Sai Nagar, Raipur 492001, Chhattisgarh. Account No.-01521000036763		10,91,500.33			10,91,500.33
4	**BANSWARA SECTOR OFFICE**	-				
i	ICICI Bank Ltd -Gandhi Murti, Banswara-327001, Rajasthan. Account No.- 689905017039		5,06,469.50			5,06,469.50
5	**LUCKNOW SECTOR OFFICE**	-				
i	HDFC Bank Ltd. ,31/31, M.G. Road, Hazratganj, Lucknow, Uttar Pradesh , 226001 Account No.- 0781450000105		32,45,021.21			32,45,021.21
6	**JAIPUR SECTOR OFFICE**	-				
i	Indian Overseas Bank, Malviya Nagar, Jaipur, D-672 Malviya Nagar Jaipur 302017 Account No.- 154901000002786		1,084.65			1,084.65
7	**SHIMLA SECTOR OFFICE**	-				
i	HDFC Bank Ltd., Manta Building,Opp Bus Stand, Sanjauli Shimla, H. Pradesh-171006 Account No.- 03461000026224		3,214.68			3,214.68
8	**BHOPAL SECTOR OFFICE**	-				
i	HDFC Bank Ltd.-E-1/57, Arera Colony Scheme of Capital Project Bhopal M.P-462016 Account. No.- 00621000141212		7,89,341.44			7,89,341.44
9	**DEHRADUN SECTOR OFFICE**	108.00				
i	Indian Overseas Bank, Patel Nagar Branch,32, Co-operative Industrial Area, Patel Nagar, Saharanpur Road, Dehradun District Uttarakhand - 248001 Account No.- 238301000000310		11,41,578.59			
ii	Indian Overseas Bank- Patel Nagar, Dehradun LC Account No.- 238301000000734		2,83,676.81			14,25,363.40

S. GOYAL & ASSOCIATES
DELHI
CHARTERED ACCOUNTANTS

S.No.	BANK'S NAME	CASH-IN-HAND	SAVINGS ACCOUNT	CURRENT ACCOUNT	FIXED DEPOSITS	TOTAL
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
10	BILASPUR SECTOR OFFICE	-				
i	Indian Overseas Bank -Gaj Mohini Complex, In Front of Ladikar Hospital,Old Bus Stand Road, Bilaspur - 495001, Chhatishgarh Account. No.-158401000000959		5,24,779.03			5,24,779.03
11	MAWLIEN SECTOR OFFICE	-				
i	State Bank of India , Barapani Branch, Barapani , Dist : Ribhoi , Meghalaya ,793103 Account. No.-10228761804		1,952.65			
ii	State Bank of India, Barapani Branch, Barapani , Dist : Ribhoi Meghalaya ,793103- Saving Account. No.- - 10228761815		7,422.10			9,374.75
12	GUWAHATI SECTOR OFFICE	3,197.00				
i	Indian Bank , Guwahati Branch, S S Road , Lakhotia , Kamrup Dist , 781001 , Assam Account. No.-420433118			8,93,916.75		
ii	State Bank of India,S.R.C.B Road, Bulbul Market,fancy Bazar,Guwahati-1 , Account No.- 10069861207		4,743.08			9,01,856.83
13	IMPHAL SECTOR OFFICE	93.00				
i	Indian Overseas Bank , Imphal Branch, 704 & 706 Hospital Road , Thangal Bazar , Imphal 795001 , Manipur Account. No.-073201000002587		2,936.21			
ii	Indian Overseas Bank, Imphal Branch, 704 & 706 Hospital Road,795001 , Manipur Account No.-073201000004126		6,026.52			9,055.73
14	AIZWAL SECTOR OFFICE	-				
i	State Bank of India , Bawngkawn Branch, Bawngkawn , Aizawl 796001 , Mizoram Account. No.-10717893133		1,91,955.04			
ii	UCO Bank.Dawrpuri , Aizawal 796001 , Mizoram, Account No.-08610100005006		10,780.61			2,02,735.65
15	SHILLONG SECTOR OFFICE	22.00				
i	Indian Bank, Shillong Branch, 1 Floor, Rainbow Complex, Wathapbroo, G S Road, Shillong 793002, Meghalaya Account. No.-458893526			8,01,998.58		8,02,020.58
16	DIMAPUR SECTOR OFFICE	-				
i	State Bank of India, Kohima Road Branch, Dist : Dimapur , Nagaland 797001 Account. No.-10810522499			1,49,536.92		
ii	Allahabad Bank, Kali Bari Road, Dimapur, Nagaland Account No.-20283765092		14,807.00			1,64,343.92
C	SOUTH ZONE					
1	CHENNAI ZONAL OFFICE	887.00				
i	Indian Overseas Bank. Nehru Park Branch 856-A, Poonamallee High Road, Near Neyveli House, Kilpauk,Chennai - 600010,Tamil Nadu Account No.- 030601000004054		2,06,542.03			
ii	Indian Overseas Bank, Nehru Park Branch, Chennai Account No.-030601000011821 LC		1,06,224.36			
iii	Local Resource Centre	86.00				

S. GOYAL & ASSOCIATES * CHARTERED ACCOUNTANTS * DELHI

S.No.	BANK'S NAME	CASH-IN-HAND	SAVINGS ACCOUNT	CURRENT ACCOUNT	FIXED DEPOSITS	TOTAL
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
iv	Indian Overseas Bank, Nehru Park Branch, Chennai Account No.- 030601000027443 LC		8,237.40			3,21,976.79
2	PERIA ALANGULAM (MADURAI) PAT UNIT	-				
i	Indian Overseas Bank-Valayapatti Branch ,Madurai.District 625 022, Tamil Nadu Account No.-119601000001235		4,18,435.66			4,18,435.66
3	PACKIYANATHAPURAM (MARUTHAKULAM) PAT UNIT	-				
i	Indian Overseas Bank- Palayamkottai Branch ,124-B, Trivandrum Road, Palayamkottai,Tirunelveli Dist - 627002,Tamil Nadu Account No.- 006701000083093		1,40,594.67			1,40,594.67
4	MADHIRIPURAM PAT UNIT	-				
i	Indian Overseas Bank- Khammam Branch ,Door No.11-3-95, Dr. Gorkey Complex , Wyra Road, Khammam District 507 001, Telangana Account No.- 093301000021371		40,404.50			40,404.50
5	BIDAR PAT UNIT	-				
i	Indian Overseas Bank- Bidar: Bidar Branch No. 8-9-2 Dr. C.S. Patel Shopping Complex, First Floor, UDGIR Road,Near District Jail, Bidar - 585 401 Karnataka. Account No.- 299401000000173		1,05,064.26			1,05,064.26
6	CHATRAI SECTOR	-				
i	Indian Overseas Bank -D.No. 17-1, Opp Dwaraka Paradise Hanuman Junction Road, Nuzvid, Vijayawada. Account No.- 296601000003165		2,49,033.84			2,49,033.84
7	AP STATE SECRETARIAT SECUNDERABAD PAT UNIT	-				
i	Indian Overseas Bank- AP State Secretariat: Chikadapally Branch , IOB Platinum Plaza, 1-8-522/2,3,4 Lane opp, Chandana Bros,Hyderabad - 500 020, Andhra Pradesh Account No.- 067801000018169		10,902.22			10,902.22
8	BAPATLA PAT UNIT	-				
i	Indian Overseas Bank , Bapatla Branch ,Bapatla Ratham Bazar, Near Bhavana Narayana Swamy Temple, Bapatla, Guntur District - 522 101 Andhra Pradesh Account No.- 053901000013479		1,29,497.23			1,29,497.23
9	KOTTAYAM SECTOR OFFICE	-				
	Indian Overseas Bank, Kottayam Branch, I Floor Aditya Sabari Tower, Post Office Road, Kottayam- 686001 Account No.- 004002000002625		4,259.30			4,259.30
D	WEST ZONE					
1	MUMBAI ZONAL OFFICE	6,720.00				
i	Central Bank Of India, Mumbai Central Branch , 47, Dr. A.L. Nair Road Opp. Nair Hospital Mumbai Central , Mumbai Pincode - 400008 Account. No.-1026866440		1,38,378.70			
ii	Central Bank of India,Bombay Central Branch, Mumbai Account No.- 1026822298		5,34,857.71			

S. GOYAL & ASSOCIATES
DELHI
CHARTERED ACCOUNTANTS

S.No.	BANK'S NAME	CASH-IN-HAND	SAVINGS ACCOUNT	CURRENT ACCOUNT	FIXED DEPOSITS	TOTAL
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
iii	Central Bank of India- Yawatmal Arni Branch, Singhania Sankul,Main Road Arni Dist. Yavatmal, Maharashtra Pincode : 445103 Account. No.- 3277095848		86,309.70			7,66,266.11
2	PAITHAN (RES.CENTRE) AURANAGABAD	-				
i	State Bank of Hyderabad, Paithan, Adul Branch, At Post : Adul, Beed Highway, Tal : Paithan,District Aurangabad, Maharashtra, Pin-code :431107 Account. No.- 62367442872		4,879.08			4,879.08
3	AHMEDNAGAR (RES. CENTRE)	-				
i	Central Bank of India, Ahmednagar Branch, Laxmi Bai Karanja, Opp. Samachar Press, Ahmednagar Maharashtra Pin-Code 414001 Account. No.- 3385825499		2,25,097.63			2,25,097.63
4	BHANDARA (RES. CENTRE)	-				
i	State Bank of India, Bhandara, Sadak Arjuni Branch, At Post Kohmara, Tal : Sadak Arjuni, Dist : Gondia, Maharashtra , Pin-code : 441807 Account. No.- 34354985083		1,70,388.00			1,70,388.00
5	DEDIAPADA (RES. CENTRE)	-				
i	State Bank of India Dedeapada Branch, Ambawadi, At Post / Tel Dediapada, Dist. Narmada, Gujarat: Pincode : 393040 Account. No.-34577086977		2,36,212.52			2,36,212.52
6	JALKOT SECTOR OFFICE	-				
i	Central Bank of India - Opp St Stand , Shivaji Chowk , Bidar Road ,At Post & Tal Udgir , Dist.Latur , Maharashtra ,PIN - 413517 Account. No.- 3570953643		1,49,813.57			1,49,813.57
7	TALODA (RES. CENTRE)	-				
i	Central Bank of India,Taloda Branch, At Post Taloda Tal: Taloda, Dist Nandurbar-Pincode 425413, Maharashtra Account. No.- 3382021285		1,71,561.37			1,71,561.37
E	EAST ZONE					
1	KOLKATA ZONAL OFFICE	1,469.00				
i	Indian Bank,Russell St. Branch, 5 B Russell Street , Kolkata 700 071 Kolkata, West Bengal Account. No.-417952902			19,56,498.06		
ii	State Bank of India, Park Street Branch, Calcutta Account. No.- 10959186387			26,85,420.10		
iii	Standard Chartered Grindlays Bank,Chowringhee Road, Kolkata Account. No.- 33210105188		44,398.25			
iv	Indian Bank, Russell St. Branch, 5 B Russell Street , Kolkata 700 071 Account No. 864061313			59,281.50		47,47,066.91
2	BANAMALIPUR SECTOR OFFICE	-				
i	State Bank of India ,Naroda Branch, PO:Turintira ,Dist: Khurda , Orissa 752102. Account. No.-11434543624		27,612.25			
ii	State Bank of India, Naroda Account No. 11434543635		20,518.02			48,130.27

S. GOYAL & ASSOCIATES ★ DELHI ★ CHARTERED ACCOUNTANTS

S.No.	BANK'S NAME	CASH-IN-HAND	SAVINGS ACCOUNT	CURRENT ACCOUNT	FIXED DEPOSITS	TOTAL
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
3	KALYANPUR SECTOR OFFICE	-				
i	State Bank of India , Baruipur Branch, Baruipur Zila Parishad Building . Dist 24 Parganas ,Kolkata 700 144, Bauripur, West Bengal Account. No.-10400312080		46,371.72			
ii	State Bank of India, Kalyanpur Account No. 10400312068		6,362.19			52,733.91
4	DUMKA SECTOR OFFICE	-				
i	State Bank of India , Dumka Bazar Branch, Shyam Bazar Road , Dist : Dumka , Jharkhand 814101 Account. No.-11440988019		2,443.37			
ii	State Bank of India, Dumka Bazar Branch, Shyam Bazar Road , Dist : Dumka Jharkhand 814101 Account No. 11440988020		1,07,220.46			1,09,663.83
5	MEHERPADA	-				
i	State Bank of India,Jharsuguda Branch, AT / PO:- Jharsuguda ,Dist :- Jharsuguda - 768202, Odisha Account. No.-11346775087		9,733.00			9,733.00
6	AMRAPARA SECTOR OFFICE	-				
i	State Bank of India, Amrapara Branch, AT / PO : Amrapara , Dist : Pakaur Jharkhand 814111 Account. No.-011735521085		12,262.00			
ii	State Bank of India, Amarapara Branch, AT / PO : Amrapara , Dist : Pakaur Jharkhand 814111 Account No. 11735521074		1,03,338.37			1,15,600.37
7	LOHARDAGA SECTOR OFFICE	-				
i	State Bank of India , Lohardaga Branch,Near Bara Talaw , Jharkhand 835302 Account. No.-11381275049		54,326.77			
ii	State Bank of India, Lohardaga Branch,Near Bara Talaw , Dist : Lohardaga Jharkhand 835 302 Account No. 11381275050		10,041.66			64,368.43
8	TALJHARI SECTOR OFFICE	-				
i	State Bank of India , Lalmati Branch, At :At :- Lalmati , PO : Taljhari , Dist : Sahibganj , Jharkhand 816219 Account. No.-11742658023		5,96,089.31			
ii	State Bank of India, Lalmati Branch, At :At :- Lalmati , PO : Taljhari , Dist : Sahibganj , Jharkhand 816219 Account No. 11742658012		18,023.97			6,14,113.28
9	SAONTALPUR SECTOR OFFICE	-				
i	State Bank of India ,Alipurduar Branch, Post Box - 1 , Alipurduar court ,Madhab More ,Jalpaiguri-736121, West Bengal Account. No.-11460752444		95,982.78			
ii	State Bank of India, Alipurduar Branch, Post : - Bagho 1 , Alipurduar court ,Madhab More , West Bengal 736121 Account No. 11460752433		9,050.44			1,05,033.22

S. GOYAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ DELHI

S.No.	BANK'S NAME	CASH-IN-HAND	SAVINGS ACCOUNT	CURRENT ACCOUNT	FIXED DEPOSITS	TOTAL
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
10	BHUBANESHWAR SECTOR OFFICE	-				
i	AXIS Bank, Bhapur Branch, First Floor , Plot No 1375 , Mouza - Bhapur .Po : Banamalipur , Dist : Khurda . Odisha 752103 Account. No.-'024010100393751		1,45,509.90			
ii	AXIS Bank ltd , Bhubaneshwar Account No. 551010100043670		84,844.40			2,30,354.30
11	BERHAMPUR SECTOR OFFICE	-				
i	United Bank of India, 1 & 2 Dr S N Bhattacharjee Road , PO : Berhampur , Dist : Murshidabad , West Bengal 742101. Account. No.- 9050018378			4,012.00		4,012.00
12	RANCHI SECTOR OFFICE	-				
i	Indian Bank, Ranchi Branch, Trikutta Hill , Kadru Road , Ranchi, 834001 Jharkhand Account No.-801584031		4,303.00			
ii	Indian Bank , Ranchi Branch, Trikutta Hill , Kadru Road , Ranchi, 834001 Jharkhand Account No. 810583434		7,319.00			11,622.00
13	PATNA SECTOR OFFICE	-				
i	State Bank of India , Digha [Patna] Branch, Digha Ghat , PO : Bataganj , Patna - 800012 , Bihar Account. No.-31454378521		13,252.61			
ii	State Bank of India-Digha (Patna) Branch, Digha Ghat , PO : Bataganj , Patna - 800012 , Bihar Account. No.-31454378383		3,205.00			16,457.61
14	MUZAFFARPUR SECTOR OFFICE	-				
i	AXIS Bank- Jaiswal Compound , Near- Jubba Sahani Park, Muzaffarpur, 842001 Account No- 916010013983959		25,41,848.73			25,41,848.73
	TOTAL (Rs.)	4,28,843.16	4,99,71,027.77	65,50,663.91	12,07,63,538.10	17,77,14,072.94

S. GOYAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ DELHI

DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 25, 2025

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2025

SCHEDULE 'J'

ADVANCES AND DEPOSITS

Programme Advances to Employees	Rs.	85,251.00
Programme Advances to Others (Note C 13)	Rs.	2,10,31,200.00
Securities and Miscellaneous Deposits	Rs.	39,44,327.12
	Rs.	**2,50,60,778.12**

	DEEPIKA SHARMA	**SUSHANT AGRAWAL**
	FINANCE OFFICER	**DIRECTOR**

PLACE: NEW DELHI
DATE: SEPTEMBER 25, 2025

CHURCH'S AUXILIARY FOR SOCIAL ACTION

Rachna Building , 2 Rajendra Place, New Delhi

SECURITIES AND MISCELLANEOUS DEPOSITS AS AT MARCH 31, 2025

SL. NO.	PARTICULARS	AMOUNT (Rs.)
A	**HEAD OFFICE**	
1	CENTRE FOR FUNDRAISING	2,62,500.00
2	D.E.S.U FOR HEAD OFFICE	90,000.00
3	KOLKATA & BSNL TELECOM, DISTRICT BBSR	500.00
4	MOTORADES (DIESEL/PETROL) DELHI	79,500.00
5	STAR ESTATE MANAGEMENT (PALAM) WATER CONNECTION	40,000.00
6	TDS (RECOVERABLE) ON FD'S	31,20,026.12
7	TDS RECOVERABLE - OTHER	35,537.00
8	TELECOM DISTT. BARUCH	599.00
B	**WEST ZONE**	
1	DAKSHIN GUJRAT ELECTRICITY LTD, DEDIAPADA	4,815.00
2	MARATHI MISSION HUME HIGH SCHOOL	2,25,000.00
C	**SOUTH ZONE**	
1	ANTORWA	34,300.00
2	TAMILNADU ELECTRICITY BOARD	24,550.00
D	**EAST ZONE**	
1	DURYODHAN OJHA	3,000.00
2	MANIPUR BAPTIST CHURCH	24,000.00
	TOTAL (Rs.)	39,44,327.12

S. GOYAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ DELHI

DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 25, 2025

CHURCH'S AUXILIARY FOR SOCIAL ACTION Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi PROGRAMME ADVANCES TO EMPLOYEES AS AT MARCH 31, 2025		
SL. NO.	NAME	AMOUNT (Rs.)
A	HEAD OFFICE & NORTH ZONE	
1	JAYANT KUMAR	6,409.00
B	SOUTH ZONE	
1	P. SHIVRAJ	78,842.00
	TOTAL (Rs.)	85,251.00

S. GOYAL & ASSOCIATES
DELHI
CHARTERED ACCOUNTANTS

Deepika

DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 25, 2025

CHURCH'S AUXILIARY FOR SOCIAL ACTION

Rachna Building , 2 Rajendra Place, New Delhi

PROGRAMME ADVANCES TO OTHERS AS AT MARCH 31, 2025

SL. NO.	NAME	AMOUNT (Rs.)
A	**HEAD OFFICE & NORTH ZONE**	
1	ANAND DIVINE DEVELOPERS PVT LTD.	2,10,00,000.00
2	BANSWARA THEFT CASE	22,200.00
3	BUSINESS REPLY PERMIT- POST OFFICE (LRM)	6,000.00
4	DEVENDRA KUMAR	3,000.00
	TOTAL (Rs.)	2,10,31,200.00

S. GOYAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ DELHI

Deepika

DEEPIKA SHARMA
FINANCE OFFICER

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: SEPTEMBER 25, 2025

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2025

SCHEDULE 'K'

Significant Accounting Policies and Notes to the Accounts

A. Corporate Information

Church's Auxiliary for Social Action (CASA) is a society registered in India on 12th February 1976 with under the Society's Registration Act, 1860. Its primary objective is to strengthen the poor and promote the efforts of marginalized group towards sustainable development leading to social justice and self-sufficiency irrespective of religion, ethnic and caste. The Society is registered under section 12A of the Income Tax Act 1961 and also the under Foreign Contribution Regulation Act 2010.

B. Significant Accounting Policies

1. Accounting Conventions and Revenue Recognition

The financial statements are prepared under the historical cost convention and on a going concern basis. Cash method of accounting is followed in the preparation of the financial statement where income, expenditure and assets are accounted for when received/ paid and statutory and other short terms liabilities are accounted for when incurred.

These accounting policies have been followed consistently and there is no change during the current year.

2. Fixed Assets

a. Fixed Assets are stated at cost of acquisition, which comprise its purchase price, and any attributable cost of bringing the asset at its present working condition for its intended use.

b. Additions to fixed assets have in the first instance been debited to the Income & Expenditure Account in order to meet the requirements of the donor agencies. Subsequently, these assets have been capitalized by debiting the Fixed Assets Account and crediting Capital Reserve Account.

c. Assets sold during the year are credited to the Income & Expenditure Account with the sale consideration. Thereafter, the written down values of the assets, as on date of sale, are adjusted by debiting the Capital Reserve Account and crediting the Fixed Assets Account.

S. GOYAL & ASSOCIATES
DELHI
CHARTERED ACCOUNTANTS

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2025

3. Depreciation

Depreciation on Fixed Assets is provided on Written Down Value at the rates prescribed by the Income Tax Act, 1961. Depreciation during the year is charged to Capital Reserve Account and is not claimed as an item of expense in the Income & Expenditure Account.

4. Inventories

Inventories in the nature of relief Kits and other items etc are charged to in the Income & Expenditure Account at the time of purchase.

5. Foreign Currency Transactions

Foreign Currency transactions are converted at the rate prevailing on the date of transaction.

6. Investments

Investments have been made in compliance of section 11(5) and section 13 of the Income Tax Act, 1961. The Investments are stated at cost and are classified under Cash & Bank Balances in the Balance Sheet.

7. Retirement & Employee's Benefits

Separate Trusts have been formed for retirement benefits of employees of CASA on account of Gratuity and Provident Fund. The payments are accounted for in the following manner:

(i) Gratuity – On payment made to LIC under Group Gratuity Master Policy as per demand.

(ii) Provident Fund– On payment made to approved trust "CASA Employees' Provident Fund".

8. Employee's Medical Fund

Interest @ 8% on the opening balance of fund is calculated and the same is transferred from the General Reserve. However, during the year, due to paucity of funds, this transfer has not been carried out.

9. Taxation

No provision for taxation has been made/ required as the Society is exempt from taxes by virtue of section 11 read with 12A of the Income Tax Act, 1961.

S. GOYAL & ASSOCIATES ★ DELHI ★ CHARTERED ACCOUNTANTS

C. NOTES TO ACCOUNTS

1. **a)** There is an on-going process which is followed by the entity's, by which they maintain separate books of accounts in respect for Foreign contribution and Local contribution.

   b) Renewal of Society's license under Foreign Contribution (Regulation) Act, 2010 has been refused u/s 12(4)(e) read with 12(4)(f)(iii) of the Act w.e.f 19th October, 2023. The society has made a fresh application for its registration under the FCRA, 2010 to the Ministry of Home Affairs which is still pending for approval.

   c) The financial statements have been prepared and presented on the cash basis except for TDS on Interest on Investment which is provided for on accrual basis in accordance with generally accepted accounting principles in India.

   d) On account of refusal of renewal of FCRA license of the society, the designated bank account was opened with State Bank of India for receiving foreign contributions which has not been utilized and no further transactions were undertaken. However, in designated bank (SBI) and other previous foreign contribution utilization bank accounts maintained with other Banks, certain interest income has been credited which has been accounted for the year.

   e) As an on-going process which is followed by the entity's for preparation of financial statements, the new format of financial statements for non-corporate entities issued by ICAI has not been incorporated by the entity in the current financial year as the conversion of data in accordance with new formats was a lengthy process, same will be done by entity in the due course in coming year.

2. In the previous year, Society was engaged in activities in the nature of charitable purposes as defined under clause (15) of section 2 of Income Tax Act, 1961 and is not involved in carrying of any activity in the nature of trade, commerce or business, or of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity. Accordingly, no provision for tax is required.

3. The society has a separate trust by the name of "Church Auxiliary for Social Action Employees' Group Gratuity Scheme" for discharging the liability towards gratuity of the employees. The liability is insured with the Life Insurance Corporation of India (LIC) as required by legislation. LIC has valued the Gratuity liability for the employees of CASA in terms of Accounting Standard (AS 15) issued by the Institute of Chartered Accountants of India. A sum of **Rs. 2,84,741/-** has been paid to LIC as per demand during the year which has been accounted for as gratuity expenses.

S. GOYAL & ASSOCIATES ★ DELHI ★ CHARTERED ACCOUNTANTS

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2025

4. The Society has a separate recognized trust by the name of "Church's Auxiliary for Social Action Employees' Provident Fund" which covers all the employees of CASA. During the year a sum of **Rs. 29,92,702/-** has been accounted as a provident fund expenses on the part of both employer & employees.

5. There has been no addition to the Corpus Fund of the Society since 31st March 1991. The Corpus Fund as on 31st March, 2025 stands at Rs. 1,19,79,909.44.

6. **a)** Balances appearing under the head of deposits, advances and liabilities are subject to confirmations/reconciliations.

   b) There are 9 bank accounts which are lying dormant for some time. The balances lying in these bank accounts aggregating to Rs. 6,76,556/- as on 31st March 2025, which are subject to bank confirmations.

   c) There is a loan and advances recoverable from Ex-employee named Mr. TK Chatterjee of Rs. 8,17,976/- and the supplier, Mr. Alexander, proprietor of M/s Aditya Interio (Chennai Zone) of Rs. 3,02,640/- has been written off during the year. As the management is on the opinion that these amount cannot be recovered in future and with the consent of board, the said amount is written off during the year.

7. In one of the event which occurred in the previous year 2022-23, an incident of theft of cash of **Rs. 22,200/-** which was done by the unknown person at Kushalgarh Office of CASA. This was reported to vide a police complaint and it is still pending for resolution.

8. The society has previously obtained two permanent account number (PAN) from the income tax department, for this efforts are being made to regularize the same by surrendering one of them.

9. As on 31st March 2025, **Rs. 10,70,321/-** is recoverable from income tax department on account of tax deducted at source for current year and **Rs. 20,85,242/-** for earlier years. Returns have been filed within due dates and claims for refund have been made.

10. CASA has recorded net excess of expenditure over income of **Rs. 3,92,42,317.16 (Deficit)** during the year. The breakup of appropriation of the net deficit is given as under:

Particulars	Amount (Rs.)
Transfer from General Reserve (Deficit)	3,49,88,945.86
Transfer from Project & Emergencies (Deficit)	42,53,371.30
Total (Net deficit)	**3,92,42,317.16**

S. GOYAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ DELHI

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2025

11. There are certain pending litigations and contingent liabilities of the entity, which cannot be ruled out. These cases and matters are pending before the court of law and as ultimate outcome of these matters cannot be determined, therefore no provision has been created in the financial statements for any liability in this regard.

12. Certain Statutory dues and liabilities aggregated to Rs. 4,33,775/- of Foreign Contribution were met out Local Contribution due to rejection of FC license of CASA. These have been shown as payable to LC in the FC in previous year books & receivable from FC in the local books as on 31.03.2025 same as previous year. However, there is no impact in the consolidated books.

13. Loans and Advances include Rs. 2,10,00,000/- for full payment made towards purchase of a residential apartment. HRERA had issued order for possession of the premises in favour of CASA. Possession of flat taken by CASA on 14th August, 2024 from Anand Divine Developers. Matter is also in Chandigarh HRERA court that Anand Divine developers not deposited the fine imposed by RERA court Gurgaon and they filed an appeal in the Court. After settlement of Court case and payment of property tax, Flat registration will be done.

S. GOYAL & ASSOCIATES
DELHI
CHARTERED ACCOUNTANTS

Deepika Sharma
Finance Officer

Sushant Agrawal
Director

Place: New Delhi
Date: September 25, 2025