

**DARSANA EDUCATIONAL SOCIETY, SAWANGI
MEGHE**

Sawangi Meghe, WARDHA - 442 001. (M.S)

FOREIGN CONTRIBUTION ACCOUNT

Id. No. 084000019

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

Declaration Certificate of Chief Functionary

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

Place: Wardha
Date: 23/06/25



HARUH P. JOSE

Signature of the Chief Functionary
(Name of the Chief Functionary in block letters)
(Seal of the Association)

SECRETARY

Darsana Educational Society
Sawangi (M), WARDHA - 431 001
Maharashtra, India

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 **DARSANA INSTITUTE OF PHILOSOPHY, SAWANGI MEGHE, WARDHA - 442 001** Bombay Public Trust Registration No. F-5164 (WARDHA)/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. 86,41,563.58.
- (ii) Foreign contribution of worth Rs. 0.00 was received by the Association during the year 2024-25 excluding interest of Rs. 5,26,633.08.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2024-25 was Rs. 91,68,196.26.
- (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 **Darsana Institute of Philosophy, Wardha** 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 : 23rd June, 2025



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


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
BIJESH@LDSCO.IN
UDIN : 25153645BMLIHG3439

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

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AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **DARSANA INSTITUTE OF PHILOSOPHY, WARDHA - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2025 and also the 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 the 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 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 **Darsana Institute of Philosophy, Wardha** 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 : 23rd June, 2025



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


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 25153645BMLIHG3439

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and no depreciation has been provided .
3. Accounts are maintained on Cash Basis.
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 Darsana Institute of Philosophy



Chief Functionary

NAGPUR :

DATED : 23rd June, 2025



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

Firm Registration No. 101974W



BIJESH BALAKRISHNAN

PARTNER

Membership No. 153645

UDIN : 25153645BMLIHG3439

SECRETARY

Darsana Education Society
Sawangi (M.), WARDHA - 431001
Maharashtra, India

DARSANA INSTITUTE OF PHILOSOPHY, WARDHA

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2025

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
CAPITAL FUND :			FIXED ASSETS :		
Balance as per last Balance Sheet		12,033,207.52	As per Schedule Annexed		11,752,958.52
CORPUS FUND :			INVESTMENT :		
Balance as per last Balance Sheet		1,244,080.00	Balance as per last Balance Sheet		36,650.00
INCOME AND EXPENDITURE ACCOUNT :			CASH AND BANK BALANCES :		
Balance as per last Balance Sheet	7,153,884.18		With Central Bank of India		
Add : Surplus during the year	526,633.08	7,680,517.26	On Fixed Deposits	8,860,903.08	
			On Savings Bank Account		
			With Central Bank of India		
			Account No. 1538976711	306,395.18	
			With State Bank of India		
			Account No. 40335859395	0.00	
			Cash in Hand	898.00	9,168,196.26
TOTAL RUPEES ...		20,957,804.78	TOTAL RUPEES ...		20,957,804.78

As per our report of even date.

For Darsana Institute of Philosophy

[Signature]
Chief Functionary

SECRETARY
Darsana Educational Society
Sawangi (M), WARDHA - 431 001
Maharashtra, India
DATED : 23rd June, 2025

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



[Signature]
BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645
UDIN : 25153645BMLJHG3439

DARSANA INSTITUTE OF PHILOSOPHY, WARDHA

FOREIGN CONTRIBUTION ACCOUNT

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

EXPENDITURE	RUPEES	PAYMENTS	RUPEES	RUPEES
To Surplus carried over to Balance Sheet	526,633.08	By <u>INTEREST REALISED</u> :		
		On Fixed Deposits	512,947.08	
		On Savings Bank Account	13,686.00	526,633.08
TOTAL RUPEES ...	526,633.08	TOTAL RUPEES ...		526,633.08

As per our report of even date.

For Darsana Institute of Philosophy, Wardha



Chief Functionary

SECRETARY

Darsana Educational Society
Wangdi (M), WARDHA - 432 001
Maharashtra, India

NAGPUR :

DATED : 23rd June, 2025

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





BIJESH BALAKRISHNAN

PARTNER

Membership No. 153645

UDIN : 25153645BMLJHGC3439

DARSANA INSTITUTE OF PHILOSOPHY, WARDHA

FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2025

Sr. No.	Particulars	Balance as on 01.04.2024 Rupees	Additions during the year Rupees	Sold/Refund during the year Rupees	Balance as on 31.03.2025 Rupees
01.	Land	342,600.00	0.00	0.00	342,600.00
02.	Building	6,429,411.00	0.00	0.00	6,429,411.00
03.	Furniture	233,066.00	0.00	0.00	233,066.00
04.	Machinery and Equipments	884,183.00	0.00	0.00	884,183.00
05.	Electrical Fittings	18,966.00	0.00	0.00	18,966.00
06.	Vehicles	1,409,396.80	0.00	0.00	1,409,396.80
08.	Library Books	1,210,584.72	0.00	0.00	1,210,584.72
09.	Utensils and Implements	8,373.00	0.00	0.00	8,373.00
10.	Chapel Articles	5,495.00	0.00	0.00	5,495.00
11.	Musical Instruments	25,000.00	0.00	0.00	25,000.00
12.	Borewell and Pumps	461,136.00	0.00	0.00	461,136.00
13.	Grotto Construction	203,978.00	0.00	0.00	203,978.00
14.	Solar Energy System	260,959.00	0.00	0.00	260,959.00
15.	Computers	259,810.00	0.00	0.00	259,810.00
TOTAL RUPEES ...		11,752,958.52	0.00	0.00	11,752,958.52



FOREIGN CONTRIBUTION ACCOUNT

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

As per our report of even date.

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

SECRETARY

Darsana Educational Society
awangi (M), WARDHA - 432 000
Maharashtra, India

NAGPUR :

DATED : 23rd June, 2025

BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 25153645BMLJHGG3439



