

Certificate

We have audited the account of of Rourkela Social Service Society, Kalunga, Rourkela-770031, Dist- Sundergarh, Orissa, Registration No. SGD-3916-610/2000 & FCRA No. 105070049 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 1,62,289.24;
- (ii) foreign contribution of / worth Rs 26,05,099.00 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. 6,858.00 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. 15,13,960.90;
- (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).

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief (Rourkela Social Service Society, Kalunga, Rourkela) has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.



For K.D Lath & Co
Chartered Accountants
(FRNo. 306011E)


Sudhir Lath
(Partner)
(Membership No. 059396)

Place: Rourkela
Date: 01.07.2025
UDIN: 25059396BMJHKW9407

**ROURKELA SOCIAL SERVICE SOCIETY
ROURKELA**

BALANCE SHEET AS AT 31.03.2025 (FCRA)

		Amount (₹)	
	NOTE	As at 31 March 2025	As at 31 March 2024
SOURCES OF FUND			
I. NPO' Fund			
a. Unrestricted Funds	1	15,13,960.90	1,62,289.24
b. Capital Reserve for Fixed Assets	2	68,59,555.76	68,59,555.76
TOTAL		83,73,516.66	70,21,845.00
APPLICATION OF FUND			
I. Non Current Assets			
a. Property, Plant and Equipment and Intangible Assets			
i. Property, Plant and Equipment	3	68,59,555.76	68,59,555.76
II. CURRENT ASSETS, LOANS & ADVANCES			
a. Cash & Bank Balances	4	15,13,960.90	1,62,289.24
TOTAL		83,73,516.66	70,21,845.00

Significant accounting policies and notes to account 7

The accompanying notes form an integral part of the financial statement.

Auditors

In terms of our report of even date.

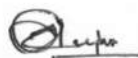
For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)



Sudhir Lath
Partner

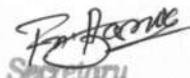
Membership No.: 059396





President

Rourkela Social Service Society



Secretary

Rourkela Social Service Society

Rourkela

Dated : 01 JUL 2025

**ROURKELA SOCIAL SERVICE SOCIETY
ROURKELA**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

		Amount (₹)	
PARTICULARS	NOTE	For the year ended 31st March' 2025	For the year ended 31st March' 2024
I. INCOME			
Recurring Receipts	5	26,11,957.00	9,77,024.00
	TOTAL	26,11,957.00	9,77,024.00
II. EXPENDITURE			
Recurring Expenses	6	12,60,285.34	13,01,162.96
	TOTAL	12,60,285.34	13,01,162.96
Excess of Income over application	[I-II]	13,51,671.66	-3,24,138.96
Less: Fixed Assets purchases transferred to Capital Reserve		-	-
Net Surplus (Deficit) transferred to General fund		13,51,671.66	-3,24,138.96

Significant accounting policies and notes to accc 7

The accompanying notes form an integral part of the financial statement.

Auditors

In terms of our report of even date.

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)



Sudhir Lath
Partner

Membership No.: 059396





President

Rourkela Social Service Society



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Rourkela Social Service Society

Rourkela

Dated : 01 JUL 2025

ROURKELA SOCIAL SERVICE SOCIETY
ROURKELA

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

		Amount (₹)	
	NOTE	For the year ended 31st March' 2025	For the year ended 31st March' 2024
PARTICULARS			
I. RECEIPTS			
OPENING BALANCE			
Cash in Hand		5,954.00	5,954.00
Balance with Bank (Canara Bank, Rourkela (A/c No.19872)		1,52,476.84	4,76,862.84
Balance with Bank State Bank of India (A/c No.-1276) New Delhi		3,858.40	3,611.36
Recurring Receipts	5	26,11,957.00	9,77,024.00
TOTAL		27,74,246.24	14,63,452.20
II. PAYMENTS			
Recurring Expenses	6	12,60,285.34	13,01,162.96
CLOSING BALANCE			
Cash in Hand		14,554.00	5,954.00
Balance with Bank (Canara Bank, Rourkela (A/c No.19872)		14,95,843.12	1,52,476.84
Balance with Bank State Bank of India (A/c No.-1276) New Delhi		3,563.78	3,858.40
TOTAL		27,74,246.24	14,63,452.20

Significant accounting policies and notes to account 7
The accompanying notes form an integral part of the financial statement.

Auditors

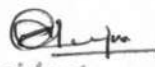
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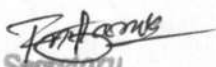
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Chartered Accountants
(FRN: 306011E)


Sudhir Lath
Partner

Membership No.: 059396




President
Rourkela Social Service Society


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Rourkela Social Service Society

Rourkela

Dated : 01 JUL 2025

**ROURKELA SOCIAL SERVICE SOCIETY
ROURKELA**

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

UNRESTRICTED FUNDS

**Note-1
Amount (₹)**

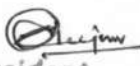
PARTICULARS	As at 31 March 2025	As at 31 March 2024
General Fund		
Opening Balances	1,62,289.24	4,86,428.20
Add: Excess of income over expenditure	13,51,671.66	-3,24,138.96
TOTAL	15,13,960.90	1,62,289.24

CAPITAL RESERVE FOR FIXED ASSETS

Note-2

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Opening Balances	68,59,555.76	68,59,555.76
Add: Assets acquired during the year	-	-
TOTAL	68,59,555.76	68,59,555.76




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**ROURKELA SOCIAL SERVICE SOCIETY
ROURKELA**

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

Property, Plant and Equipment

Property, Plant and Equipment				Note-3 Amount (₹)
PARTICULARS	Gross Block as on 01.04.2024	Additions	Transfer/ Written Off	Net block as on 31.03.2025
Cycle	20,700.00	-	-	20,700.00
Multimedia Projector	57,500.00	-	-	57,500.00
TV & Video Equipments	28,900.00	-	-	28,900.00
Furniture	1,54,100.00	-	-	1,54,100.00
CD Player	4,990.00	-	-	4,990.00
Computer & Laptop	9,95,000.00	-	-	9,95,000.00
Inverter	81,400.00	-	-	81,400.00
Sewing Machine	5,01,150.00	-	-	5,01,150.00
Renovation of Old Technical School	29,56,114.76	-	-	29,56,114.76
Vehicle(TUV 300 T6+)	4,61,014.00	-	-	4,61,014.00
Camera	6,500.00	-	-	6,500.00
Total	68,59,555.76	-	-	68,59,555.76



Signature
President

Rourkela Social Service Society

Signature
Secretary

Rourkela Social Service Society

ROURKELA SOCIAL SERVICE SOCIETY
ROURKELA

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

CASH & BANK BALANCES

Note-4
Amount (₹)

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Cash at Bank		
Canara Bank, Rourkela (A/c No.19872)	14,95,843.12	1,52,476.84
State Bank of India (A/c No.-1276) New Delhi	3,563.78	3,858.40
Cash-in-Hand	14,554.00	5,954.00
	15,13,960.90	1,62,289.24

RECURRING RECEIPTS

Note-5

PARTICULARS	For the year ended	For the year ended
	31st March' 2025	31st March' 2024
Bank Interest	6,858.00	12,720.00
Donation from Missione Calcutta	8,81,688.00	9,64,304.00
Donation Others	17,23,411.00	-
	26,11,957.00	9,77,024.00



[Signature]
President
Rourkela Social Service Society

[Signature]
Secretary
Rourkela Social Service Society

**ROURKELA SOCIAL SERVICE SOCIETY
ROURKELA**

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

RECURRING EXPENSES

**Note-6
Amount (₹)**

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Establishment and Administrative		
Audit Fees	7,080.00	6,490.00
Bank Charges	7,300.76	4,902.96
Rent & Electricity	6,000.00	-
Office Expenses	5,084.58	22,500.00
Printing & Stationary	8,950.00	3,860.00
Legal Expenses	24,272.00	20,650.00
Salary to Staff	3,25,250.00	4,66,000.00
	3,83,937.34	5,24,402.96
Relief for poor		
Functions & Celebrations	1,15,560.00	71,580.00
School/Tuition Fees of Sponsored Children	6,71,760.00	3,81,300.00
Livelihood support to farmers	-	3,15,000.00
Photography of Sponsored Children	14,328.00	8,880.00
Programme Expenses	74,700.00	-
	8,76,348.00	7,76,760.00
TOTAL	12,60,285.34	13,01,162.96




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Background

ROURKELA SOCIAL SERVICE SOCIETY "the society" registered under the Societies Registration Act, 1860 or any law corresponding to that Act vide **registration no. S.G.D-3910-610/2000 dated 28th March, 2000** in areas of critical concern like public health, women's empowerment, non-formal education, community development, etc. with focus on the urban and the rural poor.

1. Significant Accounting Policies

A. Basis of preparation of financial statement

- i. The financial statements are prepared under the historical cost convention, on a cash basis and comply with the mandatory accounting standards issued by the Institute of Chartered Accounts of India.
- ii. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

B. Fixed Assets and Depreciation

- i. Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.
- ii. No depreciation is charged on fixed assets, as 100% cost of fixed assets is being claimed as application of income while computing total income as per Income Tax Act.
- iii. Whenever the assets are sold, the original cost of asset is deducted from the value of fixed assets and the profit/loss is transferred to Income and Expenditure Account.

C. Revenue Recognition

All income and expenditure items having a material bearing on the Financial Statements are recognized on a cash basis except income from investments on which TDS has been deducted.

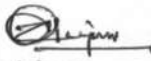
D. Investments

Current Investments, if any, are stated at cost. Interest/dividend is recognized on receipt basis.

E. Corpus Fund

Donations received specifically towards corpus are credited to the Corpus Fund. These amounts are maintained separately and invested as required by law.




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**ROURKELA SOCIAL SERVICE SOCIETY
ROURKELA**

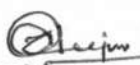
ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

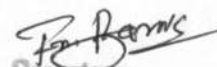
Notes forming part of the Financial Statements for the year ended 31st March 2025

2. NOTES TO ACCOUNTS

- a) The Society has renewed its registration under section 12A of the Income Tax Act, 1961, vide, registration number - AAATR3652BE20003, dated 24.09.2021 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27.
- b) The Society has renewed its registration under section 80G of the Income-tax Act, vide Unique Registration Number AAATR3652B22HY01 dated 17.03.2023 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27.
- c) The Society is registered under Foreign Contribution (Regulation) Act, 1976 vide registration number 105070049 dated 30.12.2002 (renewed for five years vide letter dated 13.12.2021 with effect from 01.01.2022).
- d) Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.




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