

CERTIFICATE

We have audited the account of **The Divine Word Educational Society, Rourkela, Pin-769003 Registration No. 21690/124 of 03-04, Cuttack, Orissa, FCRA No. 105070063** 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 **₹38,33,225.36;**
- (ii) foreign contribution of / worth **₹ 12,40,265.00** was received by the 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 **₹ 34,236.00** was received by the Association during the financial year **2024-25;**
- (iv) the balance of unutilised foreign contribution with the Association at the end of the financial year **2024-25** was **₹ 70,478.16;**
- (v) 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 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 us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under 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 (**The Divine Word Educational Society, Rourkela, Pin-769003**) 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
(FR No. 306011E)


Sudhir Lath
(Partner)
(Membership No. 059396)

Place: Rourkela
Date: 12.08.2025
UDIN: 25059396BMJHYM4285

**THE DIVINE WORD EDUCATIONAL SOCIETY
ROURKELA**

BALANCE SHEET AS AT 31.03.2025 (FCRA)

		Amount (₹)	
PARTICULARS	NOTE	As at 31 March 2025	As at 31 March 2024
SOURCES OF FUND			
I. NPO' Fund			
a. Unrestricted Funds	1	70,478.16	38,33,225.36
b. Capital Reserve for Fixed Assets	2	10,98,46,310.00	10,48,55,602.00
TOTAL		10,99,16,788.16	10,86,88,827.36
APPLICATION OF FUND			
I. Non Current Assets			
a. Property, Plant and Equipment and Intangible Assets			
i. Property, Plant and Equipment	3	10,98,46,310.00	10,48,55,602.00
II. Current Assets			
a. Cash & Bank Balances	4	70,478.16	38,33,225.36
TOTAL		10,99,16,788.16	10,86,88,827.36

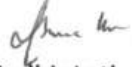
Significant accounting policies and notes to account 8

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

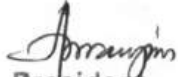
Membership No.: 059396



Rourkela

Dated :

12 AUG 2025


President
The Divine Word Educational Society
St. Paul's School
Rourkela-3, Odisha


Treasurer
The Divine Word Educational Society
St. Paul's School
Rourkela-3, Odisha

THE DIVINE WORD EDUCATIONAL 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 RECIEPTS	5	12,74,501.00	99,64,810.00
	TOTAL	12,74,501.00	99,64,810.00
II. EXPENDITURE			
RECURRING EXPENSES	6	46,540.20	37,896.78
	TOTAL	46,540.20	37,896.78
Excess of Income over Expenditure	[I-II]	12,27,960.80	99,26,913.22
Less: Fixed Assets purchases transferred to Capital Reserve		49,90,708.00	89,17,943.00
Net Surplus (Deficit) transferred to General Fund		-37,62,747.20	10,08,970.22

Significant accounting policies and notes to account 8
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
The Divine Word Educational Society
St. Paul's School
Rourkela-3, Odisha

Rourkela

Dated : 12 AUG 2025


Treasurer
The Divine Word Educational Society
St. Paul's School
Rourkela-3, Odisha

**THE DIVINE WORD EDUCATIONAL SOCIETY
ROURKELA**

RECEIPT AND PAYMENT 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. RECEIPTS			
· OPENING BALANCE			
Cash in hand		4,672.00	4,672.00
Canara bank: 2805101000979		33,08,646.00	2,62,780.00
State Bank of India: 40092201666		5,19,907.36	25,56,803.14
		38,33,225.36	28,24,255.14
RECURRING RECIEPTS	5	12,74,501.00	99,64,810.00
		51,07,726.36	1,27,89,065.14
II. PAYMENTS			
RECURRING EXPENSES	6	46,540.20	37,896.78
NON RECURRING EXPENSES	7	49,90,708.00	89,17,943.00
CLOSING BALANCE			
Cash in hand		4,672.00	4,672.00
Canara bank: 2805101000979		58,496.00	33,08,646.00
State Bank of India: 40092201666		7,310.16	5,19,907.36
		70,478.16	38,33,225.36
		51,07,726.36	1,27,89,065.14

Significant accounting policies and notes to account

8

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

Rourkela

Dated : **12 AUG 2025**



[Signature]
President
The Divine Word Educational Society
St. Paul's School
Rourkela-3, Odisha

[Signature]
Treasurer
The Divine Word Educational Society
St. Paul's School
Rourkela-3, Odisha

**THE DIVINE WORD EDUCATIONAL SOCIETY
ROURKELA**

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

UNRESTRICTED FUNDS	Amount (₹)	
	Note-1	
PARTICULARS	As at 31 March 2025	As at 31 March 2024
General Fund		
Opening Balances	38,33,225.36	28,24,255.14
Add/(less): Excess of expenditure over income	-37,62,747.20	10,08,970.22
TOTAL	70,478.16	38,33,225.36

CAPITAL RESERVE FOR FIXED ASSETS	Note-2	
PARTICULARS	As at 31 March 2025	As at 31 March 2024
Opening Balances	10,48,55,602.00	9,59,37,659.00
Add: Assets acquired during the year	49,90,708.00	89,17,943.00
TOTAL	10,98,46,310.00	10,48,55,602.00



Foramangin
President
The Divine Word Educational Society
St. Paul's School
Rourkela-3, Odisha

Unt Kerbha
Treasurer
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**THE DIVINE WORD EDUCATIONAL SOCIETY
ROURKELA**

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

Amount (₹)

PROPERTY, PLANT AND EQUIPMENT

Note-3

Particulars	Gross Block as at 01.04.2024	Additions	Deletion	Gross Block as at 31.03.2025
Land	51,02,251.00	-	-	51,02,251.00
School Construction, Jhartarang	1,84,73,353.00	-	-	1,84,73,353.00
School Construction, Babudihi, Gaibira	1,28,20,606.00	-	-	1,28,20,606.00
Hostel Construction (St. Arnold's Centre of Excellence, Jhartarang)	3,91,54,122.00	33,25,407.00	-	4,24,79,529.00
Air Conditioner	1,74,410.00	-	-	1,74,410.00
Boundry Wall	14,23,338.00	-	-	14,23,338.00
Smart Class Equipments	2,61,975.00	16,65,301.00	-	19,27,276.00
Hostel Construction, Gaibira	13,97,945.00	-	-	13,97,945.00
School Construction, Bagdehi	2,60,47,602.00	-	-	2,60,47,602.00
TOTAL	10,48,55,602.00	49,90,708.00	-	10,98,46,310.00
P.Y (2023-24)	9,59,37,659.00	89,17,943.00	-	10,48,55,602.00



Prasanna
President

The Divine Word Educational Society
St. Paul's School
Rourkela-3, Odisha

U. K. Kishor
Treasurer

The Divine Word Educational Society
St. Paul's School
Rourkela-3, Odisha

**THE DIVINE WORD EDUCATIONAL SOCIETY
ROURKELA**

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

	Amount (₹)	
CASH & BANK BALANCES	Note-4	
PARTICULARS	As at 31 March 2025	As at 31 March 2024
Cash at Bank:		
Canara bank: 2805101000979	58,496.00	33,08,646.00
State Bank of India: 40092201666	7,310.16	5,19,907.36
Cash in hand	4,672.00	4,672.00
TOTAL	70,478.16	38,33,225.36

	Note-5	
PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Bank Interest	34,236.00	47,409.00
Donation received	12,40,265.00	99,17,401.00
TOTAL	12,74,501.00	99,64,810.00



[Signature]
President
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**THE DIVINE WORD EDUCATIONAL SOCIETY
ROURKELA**

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

RECURRING EXPENSES **Amount (₹)**
Note-6

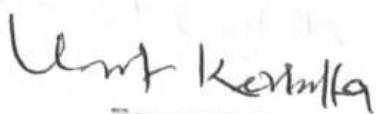
PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Audit Fees	11,800.00	11,800.00
Bank Charges	2,880.20	14,296.78
Legal Expenses	31,860.00	11,800.00
TOTAL	46,540.20	37,896.78

NON RECURRING EXPENSES **Note-7**

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Hostel Building	33,25,407.00	89,17,943.00
Smart Class Equipement	16,65,301.00	-
TOTAL	49,90,708.00	89,17,943.00




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ACCOUNTING POLICIES AND NOTES TO ACCOUNTS (FCRA)

Note-8

(Forming part of the Financial Statements for the year ending 31st March, 2025)

Background

THE DIVINE WORD EDUCATIONAL SOCIETY "the Society" registered under the Societies Registration Act, 1860 vide registration no. 1860/XXI/21690/124/2003-2004 dated 22nd October, 2003. The Society was founded with the objective of promoting education.

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. Employee Benefits

Provident Fund contribution is a defined contribution scheme and the contribution as required by the statute is charged to the Income and Expenditure Account as incurred. Retirement benefits are accounted for on actual payment basis.

F. Corpus Fund

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



[Signature]
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ACCOUNTING POLICIES AND NOTES TO ACCOUNTS (FCRA)

Note-8

(Forming part of the Financial Statements for the year ending 31st March, 2025)

2. NOTES TO ACCOUNTS

- a) The Society has renewed its registration under section 10(23C)(vi) of the Income Tax Act, 1961, vide, registration number - AABAT1184AC20074, 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 12A of the Income Tax Act, 1961, vide, registration number - AABAT1184AF20093, dated 01-10-2021 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 105070063 dated 14.06.2006 (renewed for five years vide letter dated 09.03.2022 with effect from 01.04.2022).
- d) Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.




President
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