

Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

To

The Members of Board

Kiran Society

**Kiran Village, Madhopur, P.O. Kuruhan,
Varanasi, Uttar Pradesh- 221011**

1. This Report is issued in accordance with the terms of our engagement with **Kiran Society** (the 'Society') Registration no. under the FCRA 136760055.
2. We have audited the accompanying special purpose financial statements of the Society which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2025, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying notes to accounts in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Society pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules'). The accompanying Annexure have been initialed by us for identification purpose only.

Management's Responsibility for the Foreign Contribution Financial Statements and Annexure

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and notes in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and Annexure and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Society complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.



Auditor's Responsibility

5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Foreign Contribution Financial Statements and Annexure based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements and Annexure are free from material misstatement due to fraud or error.
7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the Foreign Contribution Financial Statements and Annexure, in all material respects, in accordance with the basis of accounting described in notes to these Foreign Contribution Financial Statements 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 Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Society, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements and Annexure.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements and Annexure.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31st March 2025 are prepared, in all material respects, in accordance with the basis of accounting described in note to these Foreign Contribution Financial Statements.

Basis of accounting and restriction on distribution or use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements and Annexure with the Ministry of Home Affairs. The Management has also prepared complete set of financial statements for Society for the purpose of submission with Form 10B of the Income Tax Rules, 1962.



11. The report is addressed to and provided to the Board Members of the Society solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements and Annexure to the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

**For S. Sahoo & Co
Chartered Accountants**
FR. No.: 322952E



CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 25057426BMICJU3355

Place: New Delhi
Date: 30.09.2025

KIRAN SOCIETY
KIRAN VILLAGE, MADHOPUR, P.O. KURUHAN, VARANASI, UTTAR PRADESH-221011

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025.
FCRA PROJECTS

1. SIGNIFICANT NOTES ON ACTIVITIES

Kiran Society, established in 1994, Kiran Society is a non-profit organization dedicated to empowering children with disabilities and fostering an inclusive society. Kiran Society provide comprehensive development, education, empowerment and rehabilitation services to help children and adults with disabilities, alongside individuals from underserved populations to reach their full potential.

Kiran Society engages in:

Inclusive Education: Fostering learning environments where all children, regardless of their abilities, can thrive together.

Rehabilitation: Provide specialized services—including physiotherapy, occupational therapy, speech therapy, doctor consultations, nursing, psychological care, special education, and ortho technician support—to improve physical, cognitive, and communicative abilities.

Community Outreach Programs: Extending support and resources to marginalized communities, fostering awareness and inclusion.

Orthotics and Prosthetics: Offering access to essential orthotic and prosthetic devices and related services to improve mobility and independence.

Vocational Skill Training: Equipping individuals with marketable skills for sustainable livelihoods.

Farming and Eco-friendly Agriculture: Promoting environmentally conscious agricultural practices and providing opportunities in this vital sector.



A. SIGNIFICANT ACCOUNTING POLICIES

a) *Basis of Accounting:* The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for Not-for-Profit Entity, wherever applicable, except where otherwise stated.

b) *Fixed Assets:* Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

- a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
- b) In case of Assets created out of own fund is shown under the head Fixed Assets.
- c) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet.
- d) No revaluation of fixed assets was made during the year.

c) *Depreciation:* Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Other Equipments	15%
Furniture & Fixture	10%
Software	25%



As the total value of the Assets acquired out of the Grant fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

- d) **Investment:** All the investments were in form of term deposit with schedule bank i.e., State Bank of India, in compliance with section 11(5) of the Income Tax Act 1961 and FCRA, 2010.
- e) **Revenue Recognition:** Restricted project grants were recognized as income on the grant received during the project period on the prorate basis of respective projects, whereas unrestricted project grants and Donations were recognized on the basis of receipts in accordance with the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.
- f) **Project Fund:** The Project Fund was recognized on the basis of unspent balance of Grant Recognized as income over the grant utilized during the period. Grant Income of the year, to the extent unutilized has transferred to Project Fund vide schedule - No.-03 of the Balance Sheet.
- g) **Bank Interest:** Interest earned on saving bank account as well as on the amount held under Fixed Deposit is reflected under the Income & Expenditure Account. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2024 to 31.03.2025 in the savings bank account and fixed deposits.
- h) **Expenditure:** Expenses are recorded on accrual basis.
- i) **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.



2. NOTES TO ACCOUNTS

- a)** Income & Expenses are generally disclosed as per budget of the funding/donor agencies.

- b)** There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961.

- c)** Previous year figures to the extent possible has been regrouped and rearranged wherever required.

- d) Pending Legal Case/Contingent Liabilities:** It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against Kiran Society.

- e)** The Accounts relating to Foreign Funds are in Conformity with the provision of FCRA 2010. Specific care was taken the applicability of Rule 4 & Rule 5 of the FCRR, 2011.

- f) The Organization is registered under:**
 - a)** Society Registration Act vide registration number 747/1993-94 dated 03.01.1994

 - b)** The Provisions of Section 12A of the Income Tax Act, 1961 vide registration No. AAATK6393GE19945 dated 20.02.2022 and valid till AY 2026-27. The organization has submitted the Income Tax Return for the year 2023-24 before the due date.

 - c)** Section 80G(5)(vi) of the Income Tax Act, 1961 vide Registration No. AAATK6393GF20073 dated 20.02.2022 and valid till AY 2026-27.



d) Foreign Contribution Regulation Act, 2010 vide registration no. - 136760055 and Valid till 30.06.2030 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-4 Return for the year 2023-24 before the due date.

e) The balance of unutilized foreign contribution with the association at the end of the financial year 31.03.2025:

FCRA Registration No.: 136760055

Particulars	Amount in INR
Cash in Hand	16,385.00
Cash at Designated Bank Account (NDMB)	1,00,92,650.44
Cash at Utilization Bank Account	1,11,71,032.74
Fixed Deposit	2,85,32,730.00
Security Deposit	2,14,791.00
Total	5,00,27,589.18

f) PAN of the Organization is AAATK6393G.

g) TAN of the organization is ALDK00645B. All the TDS returns were duly filed within the due dates

For & On behalf of

S. Sahoo & Co.

Chartered Accountants

FR No: 322952E

For & On behalf of

Kiran Society



K. Kumar Tiwary

CA. (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No: 057426

Promila Charan

Join Secretary

Krishna Kumar Tiwary

Treasurer

Place: New Delhi

Date: 30.09.2025

KIRAN SOCIETY
KIRAN VILLAGE, MADHOPUR, P.O. KURUHAN, VARANASI, UTTAR PRADESH- 221011
Balance Sheet as at 31st March 2025

FCRA Projects		Note	(Amount in INR)	
	Particulars		31 March 2025	31 March 2024
I	Sources of Funds	3		
1	NPO Funds			
(a)	Reserve Funds		48,815,367.95	98,130,195.87
(b)	Assets Funds		56,799,931.00	-
(c)	Project Funds		1,660,653.65	3,333,424.65
			107,275,952.60	101,463,620.52
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
3	Current liabilities	4		
(a)	Short-term borrowings		-	-
(b)	Payables		-	4,000.00
(c)	Other current liabilities		-	4,000.00
	Short-term provisions			
	Total		107,275,952.60	101,467,620.52
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	5	56,799,931.00	57,675,902.00
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	6	28,532,730.00	28,091,514.00
(c)	Long Term Loans and Advances			
(d)	Other non-current assets	7	328,791.00	328,791.00
			85,661,452.00	86,096,207.00
2	Current assets			
(a)	Current investments			
(b)	Inventories			
(c)	Receivables			
(d)	Cash and bank balances	8	21,280,068.18	13,094,372.10
(e)	Short Term Loans and Advances	9	334,432.42	668,222.42
(f)	Other current assets	10	-	1,608,819.00
			21,614,500.60	15,371,413.52
	Total		107,275,952.60	101,467,620.52

Brief about the Entity & Summary of significant accounting policies

1&2

The accompanying notes are an integral part of the financial statements.

For & on behalf of:

S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

Subhajit Sahoo



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN: 25057426BMICJU3355

Place: New Delhi
Date: 30-09-2025

For & on behalf of:

Kiran Society

Promila *Charan* *K. Tiwary*
Joint Secretary

Joint Secretary
KIRAN Society
Madhopur, Kuruhuan
Varanasi - 221011

Krishna Kumar Tiwary
Treasurer

Treasurer
KIRAN Society
Madhopur, Kuruhuan
Varanasi - 221011

KIRAN SOCIETY
KIRAN VILLAGE, MADHOPUR, P.O. KURUHAN, VARANASI, UTTAR PRADESH- 221011
Income and Expenditure for the year ended on 31st March 2025

FCRA Projects		Note	(Amount in INR)	
	Particulars		31 March 2025	31 March 2024
I	Income			
(a)	Donations and Grants	11	46,652,588.17	53,941,468.22
(b)	Other Income	12	3,333,527.27	3,675,002.00
II	Total		49,986,115.44	57,616,470.22
III	Expenses:			
(a)	Expenditure on Objects of Organization-Program Expenses	13	36,947,394.00	37,085,400.27
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Establishment Expenses	14	6,350,418.36	5,921,762.17
(f)	Depreciation and amortization expense	15	-	5,817,857.00
	Total		43,297,812.36	48,825,019.44
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		6,688,303.08	8,791,450.78
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		6,688,303.08	8,791,450.78
VII	Extraordinary Items		-	-
VIII	Excess of Income over Expenditure for the year (VII-VIII)		6,688,303.08	8,791,450.78
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		-1,672,771.00	1,466,766.73
	Balance transferred to General Fund:		8,361,074.08	7,324,684.05

Brief about the Entity & Summary of significant accounting policies 1&2

The accompanying notes are an integral part of the financial statements

For & on behalf :

S. Sahoo & Co
Chartered Accountants
Firm No. 322952E



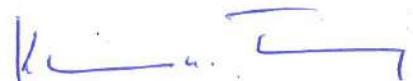
CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN: 25057426BMICJU3355

Place: New Delhi
Date: 30-09-2025

For & on behalf :

Kiran Society

Promila Charan
Joint Secretary



Krishna Kumar Tiwary
Treasurer

Joint Secretary
KIRAN Society
Madhopur, Kuruhuan
Varanasi - 221011

Treasurer
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Madhopur, Kuruhuan
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KIRAN SOCIETY
KIRAN VILLAGE, MADHOPUR, P.O. KURUHAN, VARANASI, UTTAR PRADESH- 221011
Receipts & Payment Account For The Year Ended 31st March 2025

FCRA Projects		(Amount in INR)		
RECEIPTS	Note	31 March 2025	31 March 2024	
Opening Balance :				
Cash and Bank Balances		13,094,372.10	7,334,445.32	
Fixed Deposits		28,091,514.00	24,491,160.00	
Donation & Grants	11	46,652,588.17	53,941,468.22	
Other Income	12	4,942,346.27	4,052,917.00	
Sale of Vehicle		-	150,000.00	
Net Increase/Decrease in CA/CL		329,790.00	131,875.00	
Total		93,110,611.00	90,101,865.54	
PAYMENT				
Expenditure on Objects of Organization-Program Expenses		33,228,382.00	37,085,400.27	
Donations/Contributions Paid- Amount Sub Grant		-	-	
Establishment Expenses		5,180,552.36	5,921,762.17	
Fixed Assets Purchased		4,888,878.00	5,759,692.00	
Net Decrease/Increase in CA/CL		-	149,125.00	
Closing Balance				
Cash and Bank Balances		21,280,068.18	13,094,372.10	
Investment		28,532,730.00	28,091,514.00	
Total		93,110,611.00	90,101,865.54	

Brief about the Entity & Summary of significant accounting policies 1&2

The accompanying notes are an integral part of the financial statements

For & on behalf:

S. Sahoo & Co
Chartered Accountants
Firm No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN: 25057426BMICJU3355

Place: New Delhi
Date: 30-09-2025

For & on behalf:

Kiran Society

Promila Charan
Joint Secretary

Joint Secretary
KIRAN Society
Madhopur, Kuruhuan
Varanasi - 221011

Krishna Kumar Tiwary
Treasurer

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KIRAN Society
Madhopur, Kuruhuan
Varanasi - 221011

KIRAN SOCIETY

KIRAN VILLAGE, MADHOPUR, P.O. KURUHAN, VARANASI, UTTAR PRADESH- 221011

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

FCRA Projects

(Amount in INR)

3 Fund Details	31 March 2025	31 March 2024
A. Unrestricted Funds		
Corpus Fund		
Opening Balance	6,435,800.00	6,435,800.00
Add:- Amount Received During the Year	-	-
	6,435,800.00	6,435,800.00
General Fund		
Opening balance	91,694,395.87	81,856,547.82
Add: Excess of Income Over Expenditure	8,361,074.08	7,324,684.05
Add: Assets Tranfer from Project Fund Account	-	2,513,164.00
Less: Assets Transfer to Assets Fund	-57,675,902.00	
	42,379,567.95	91,694,395.87
Assets Funds		
Opening balance	-	-
Add: Trf. From General funds	57,675,902.00	
Add: Purchased during the year	4,888,878.00	-
Less: Disposed off during the year	-	-
Less: Depreciation transferred to Assets fund	5,764,849.00	-
	56,799,931.00	-
B. Restricted Funds		
Opening balance	3,333,424.65	4,379,821.92
Add: Amount Received During The Year	7,512,747.00	12,752,743.00
Add: Bank Interest	9.00	246,517.00
Less: Amount Utilized During The Year	9,185,527.00	14,045,657.27
	1,660,653.650	3,333,424.650
Total (A+B)	107,275,952.60	101,463,620.52
4 Other current liabilities	31 March 2025	31 March 2024
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unearned revenue	-	-
(f) EPF Payable	-	-
(g) TDS payable	-	4,000.00
(h) Other payables (specify nature)	-	-
Expenses Payable	-	-
Total	-	4,000.00



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KIRAN SOCIETY
KIRAN VILLAGE, MADHOPUR, P.O. KURUHAN, VARANASI, UTTAR PRADESH- 221011
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects	(Amount in INR)	
	31 March 2025	31 March 2024
6 Investments - Non Current (valued at historical cost unless stated otherwise)		
(a) Investment property;	-	-
(b) Investments in equity instruments	-	-
(c) Investments in preference shares	-	-
(d) Investments in government or trust securities	-	-
(e) Investments in debentures or bonds	-	-
(f) Investments in mutual funds	-	-
(g) Investments in partnership firms;	-	-
(i) Other non-current investments (specify nature)	28,532,730.00	28091514
Less: Aggregate provision for diminution in value of investments.		
Total Investments	28,532,730.00	28,091,514.00
 Aggregate cost value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	-	-
Less: Aggregate provision for diminution in value of investments.	-	-
	-	-
 Aggregate market value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	-	-
Aggregate Provision for diminution in value of investments.	-	-
	-	-
 Total	28,532,730.00	28,091,514.00
 7 Other non-current assets	31 March 2025	31 March 2024
(a) Security Deposits	214,791.00	214,791.00
(b) Others (Live Stock)	3,000.00	3,000.00
(c) Others (Stamp Papers for Land)	111,000.00	111,000.00
 Total	328,791.00	328,791.00
 8 Cash and Bank Balances	31 March 2025	31 March 2024
A Cash and cash equivalents		
(a) On current/ Saving accounts		
State Bank of India, New Delhi A/C No-40106547161	10,092,650.44	5,177,731.49
Union Bank of India, Flexi Fix A/C No-304002010008741	11,164,766.09	7,889,333.96
Union Bank of India A/C No-399402010947008	6,266.65	6,067.65
(b) Cash credit account (Debit balance)	-	-
(c) Fixed Deposits		
Deposits with original maturity of less than three months	-	-
(d) Cheques, drafts on hand	-	-
(e) Cash on hand	16,385.00	21,239.00
 Total	21,280,068.18	13,094,372.10
 9 Short Term Loans and advances	31 March 2025	31 March 2024
(a) Capital advances	-	-
(b) Loans advances to related Party	-	-
(c) Other loans and advances (specify nature)	-	-
(i) Prepaid expenses	-	-



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KIRAN SOCIETY

KIRAN VILLAGE, MADHOPUR, P.O. KURUHAN, VARANASI, UTTAR PRADESH- 221011

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

FCRA Projects		(Amount in INR)
(ii) GST input credit receivable	-	-
(iii) Security Deposits	-	-
(iv) Balance with government authorities (TDS Receivable)	334,432.42	668,222.42
(v) Staff Advances	-	-
(v) Inter Project Advance	-	-
Total	334,432.42	668,222.42
Sub-classification:		
Secured, considered good;	-	-
Unsecured, considered good;	-	-
Doubtful	-	-
Total	334,432.42	668,222.42

10 Other current assets	31 March 2025	31 March 2024
(a) Interest accrued but not due on deposits	-	1,608,819.00
(b) Interest accrued and due on deposits	-	-
Total	-	1,608,819.00

11 Donations and Grants	31 March 2025	31 March 2024
(a) Grants		
For Physically Challenged Person	39,139,841.17	41,188,725.22
IM Sweden	-	2,678,157.00
Karuna Project	1,322,860.00	899,291.00
Kiran Stiftung (PCCU)	-	1,977,644.00
Kiran Friends (CBR)	1,494,108.00	725,424.00
Inclusive Education Project (CSI)	4,331,859.00	4,718,890.00
GM Trust (Ganesh Project)	-	395,500.00
ROCHE Project	363,920.00	186,070.00
VICENZIA		961,443.00
Medical Assistance	-	210,324.00
(b) Donation		-
Total	46,652,588.17	53,941,468.22

12 Other income	31 March 2025	31 March 2024
(a) Interest income (Bank interest)	3,333,527.27	3,675,002.00
(b) Dividend income	-	-
(c) Net gain on sale of investments	-	-
(d) Other non-operating income (if any)	-	-
Total	3,333,527.27	3,675,002.00

13 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
Welfare of Physically Challanged	9,185,527.00	11,532,493.27
Kiran Bal Vikas School	27,761,867.00	25,552,907.00
Total	36,947,394.00	37,085,400.27

Phanav K. u. T.

KIRAN SOCIETY

KIRAN VILLAGE, MADHOPUR, P.O. KURUHAN, VARANASI, UTTAR PRADESH- 221011

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

FCRA Projects		(Amount in INR)
	31 March 2025	31 March 2024
14 Establishment Expenses		
Personnel Cost		
Staff Salary Admin	3,193,045.00	3,063,883.00
PF Contribution Including (Employee/ Employer)	212,400.00	291,148.00
PF Admin Charges	231,720.00	-
Performance Allowance	81,666.00	34,007.00
Gratuity	162,868.00	974,710.00
Hostel Expenses		
Linen & Bedding	9,218.00	-
Staff Personnel Training/ Workshop/ Seminar		
Staff Welfare/ Guest/ Planning meetings	5,822.00	-
Staff Training/ Workshop/ Seminar	35,785.00	-
Staff Capacity Building	-	-
Repair & Maintenance		
Electrical Maintenance	4,200.00	-
General Repair & Maintenance	2,200.00	-
Administrative Expenditure		
Advertisement	10,824.00	-
Audit Fees	76,700.00	92,276.00
Internal Audit Fees	270,000.00	255,000.00
Legal & Consultancy Charges	35,036.00	-
Telephone/ Communication	1,858.00	10,500.00
Internet (Lease Line) Expenses	28,035.00	17,046.00
Land Mapping Expenses	-	59,000.00
Printing & Stationery	2,340.00	69,847.00
Bank Charges	55,420.36	67,151.17
Computer Expenses	105,500.00	-
Furniture Expenses	23,400.00	-
HRM software Expenses	446,040.00	-
Musical Expenses	7,050.00	-
Projector & Other Expenses	587,876.00	-
Energy & Waste Disposal		
Electricity Expenses	186,233.00	249,618.00
Communication, Telephone & IT		
Computer/ Xerox Machine Repair	46,475.00	236,679.00
AMC	63,130.00	60,888.00
Medical Expenses, Health Camp, Surgery		
Staff Accidental insurance	40,000.00	-
KHWS	-	318,378.00
Cash & Health Insurance	42,574.00	42,463.00
Vehicles		
Travelling & Conveyance	145,914.00	64,737.00
Vehicle Fuel	23,627.00	4,829.00
Vehicle Insurance	10,523.00	902.00
Vehicle Maintenance	2,825.00	8,700.00
Awareness & PR Activities		
Awareness & PR Activities	137,614.00	-
Fund Raising Expenses	62,500.00	-
Total	6,350,418.36	5,921,762.17



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KIRAN SOCIETY

KIRAN VILLAGE, MADHOPUR, P.O. KURUHAN, VARANASI, UTTAR PRADESH- 221011

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

FCRA Projects

(Amount in INR)

15 Depreciation and amortization expense	31 March 2025	31 March 2024
on tangible assets (Refer note 11)		
on intangible assets (Refer note 11)	5,764,849.00	5,817,857.00
Less: Transferred to Assets Fund	5,764,849.00	-
Total	-	5,817,857.00

Annex-1 Welfare of Physically Challenged

31 March 2025

31 March 2024

IM Project Expenses	-	2,783,043.27
Kiran Stiftung (PCCU)	1,322,869.00	1,977,644.00
Kiran Friends (CBR)	1,284,919.00	812,514.00
Inclusive Education Project (CSI)	5,674,692.00	2,457,209.00
Ganesh Project (GM Trust)	-	531,100.00
ROCHE Project	453,166.00	532,863.00
Girls Education Project	276,799.00	408,022.00
Kiran VST Stall	-	69,084.00
Geberit Project	-	435,511.00
Nutritional Project (Kiran Stiftung)	-	140,945.00
Medical Fund Expenses	173,082.00	423,115.00
VICENZIA	-	961,443.00
Total	9,185,527.00	11,532,493.27

Annex-2 Kiran Bal Vikas School

31 March 2025

31 March 2024

Raw Material for Programme Cost

Dairy Farm Expenses	297,265.00	196,750.00
Farming & Gardening	91,893.00	69,399.00
Aids & Appliances	91,125.00	552,924.00
Therapeutic Material	1,815.00	58,001.00
Raw Material (Orthosis/ Prostho)	707,994.00	344,347.00
Raw Material (IQ, Carpentry)	70,005.00	19,033.00
Raw Material (Skill Training/ Art Design)	55,476.00	39,439.00
Raw Material (Bakery)	4,183.00	10,339.00
Raw Material (Food Preservation/Grihni/VST Stall)	81,000.00	42,031.00
Raw Material (Cafe)		15,288.00

Meal for Person with Disability

Food Expenses	229,774.00	79,153.00
Cooking Gas	191,822.00	127,038.00

Hostel Expenses

Hostel Expenses	18,713.00	137,509.00
Linen & Bedding		67,993.00

Student Training, Educational Material (TLM)

Uniform	4,000.00	16,951.00
Examination fees	370.00	-
Study Material (TLM)	9,730.00	184,927.00
Parents Training & Youth Meeting		5,764.00
Student Welfare	81,895.00	87,425.00
Celebration & Festival	22,740.00	29,500.00
Scholarship to Children	234,000.00	-
Sports Expenses	1,822.00	-



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KIRAN SOCIETY

KIRAN VILLAGE, MADHOPUR, P.O. KURUHAN, VARANASI, UTTAR PRADESH- 221011

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

FCRA Projects	(Amount in INR)	
Personnel Cost		
PF Contribution (Employee/Employer)	1,718,371.00	1,654,008.00
PF Admin Charges	258,476.00	
Remuneration/ Honorarium	986,529.00	731,458.00
Staff Salary	18,510,616.00	14,766,247.00
Stipend	211,101.00	209,500.00
Gratuity	157,638.00	1,004,747.00
Performance Allowances	760,323.00	796,421.00
Staff Personnel Training/ Workshop/ Seminar		
Staff Welfare/ Guest/ Planning meetings	4,935.00	5,495.00
Staff Training/ Workshop/ Seminar	3,795.00	67,020.00
Staff Capacity Building		206,570.00
Medical Expenses, Health Camps, Surgery		
Outreach & Orthopedic Camps (ORS)	10,025.00	30,049.00
Polyclinic Expenses	277,474.00	243,169.00
(Medical) KHWS	17,870.00	3,867.00
Repair & Maintenance		
Office Consumables/ Store Items	118,879.00	50,480.00
Building Maintenance	515,662.00	434,286.00
Electrical Maintenance	139,380.00	354,957.00
Generator Fuel & Maintenance	65,868.00	77,700.00
General Repair & Maintenance	321,747.00	99,635.00
Utencils	2,596.00	4,442.00
Playground Maintenance	293,144.00	1,186,232.00
Vehicles		
Travelling & Conveyance	511,970.00	19,125.00
Vehicle Fuel	227,256.00	393,987.00
Vehicle Insurance	23,714.00	96,938.00
Vehicle Maintenance	127,866.00	165,922.00
Administrative Expenses		
Advertisement	19,870.00	-
Telephone/ Communication	31,375.00	28,366.00
Printing & Stationery	150,074.00	97,422.00
CCTV Expenses	29,240.00	-
Electrical Equipment	25,000.00	-
Furniture Expenses	107,709.00	-
Computer Expenses	44,500.00	-
Library Expenses	94,805.00	-
Postage & Courier	1,031.00	
Communication/ Telephone & IT		
Computer/ Xerox Machine Repair	55,882.00	80,412.00
Awareness & PR Activities		
Awareness & PR Activities		102,410.00
Fund Raising Expenses		299,755.00
Total	27,761,867.00	25,552,907.00



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5 Non-current assets

FCRA Projects

S. No	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK (Amount in INR)	
		As at 01.04.2024	More than 180 days	Less than 180 days	Deletion	As at 31.03.2025	Rate of Dep.	Upto 01.04.2024	During the year	Upto 31.03.2025	As on 31.03.2024
1	Land	11,687,995.00	-	-	-	11,687,995.00	-	-	-	11,687,995.00	11,687,995.00
2	Building	35,056,342.00	2,008,590.00	1,157,889.00	-	38,222,801.00	10%	-	-	3,764,387.00	34,458,414.00
3	Furniture & Fixtures	1,439,728.00	23,400.00	107,709.00	-	1,570,837.00	10%	-	-	151,698.00	1,419,139.00
4	Orthotic Articles & Equipments	133,497.00	-	-	-	133,497.00	15%	-	-	20,025.00	113,472.00
5	Tools & Other Equipments	498,238.00	-	-	-	498,238.00	15%	-	-	74,736.00	423,502.00
6	Generator	395,006.00	-	-	-	395,006.00	15%	-	-	59,251.00	335,755.00
7	Sewing Machine	7,536.00	-	-	-	7,536.00	15%	-	-	1,130.00	6,406.00
8	Vehicle, Tractor & Bus	4,590,678.00	-	-	-	4,590,678.00	15%	-	-	688,602.00	3,902,076.00
9	Lab Equipments	105,714.00	-	-	-	105,714.00	15%	-	-	15,857.00	89,857.00
10	Sports Goods	534.00	-	-	-	534.00	15%	-	-	80.00	454.00
11	Musical Instruments	57,544.00	7,050.00	-	-	64,594.00	15%	-	-	9,689.00	54,905.00
12	Office Equipments	20,774.00	-	-	-	20,774.00	15%	-	-	3,116.00	17,658.00
13	Kitchen Equipments	125,706.00	-	-	-	125,706.00	15%	-	-	18,856.00	106,850.00
14	Electrical Equipments & Fittings	1,791,941.00	25,000.00	-	-	1,816,941.00	15%	-	-	272,541.00	1,544,400.00
15	Smart Class Equipments	119,510.00	-	202,701.00	-	322,211.00	15%	-	-	33,129.00	289,082.00
16	Mobile Phones	22,238.00	-	-	-	22,238.00	15%	-	-	3,336.00	18,902.00
17	Intercom & Fax Machines	111,180.00	-	-	-	111,180.00	15%	-	-	16,677.00	94,503.00
18	Projector & Other Equipments	201,738.00	-	587,876.00	-	789,614.00	15%	-	-	74,351.00	715,263.00
19	Pump Set	55,281.00	-	-	-	55,281.00	15%	-	-	8,292.00	5,292.00
20	Weight Machine	9,113.00	-	-	-	9,113.00	15%	-	-	1,367.00	7,746.00
21	Digital Camera & CCTV Camera	392,250.00	13,310.00	64,528.00	-	470,088.00	15%	-	-	65,674.00	404,414.00
22	Cycle	8,736.00	-	-	-	8,736.00	15%	-	-	1,310.00	7,426.00
23	Bio Gas Plant	468.00	-	-	-	468.00	15%	-	-	70.00	398.00
24	Hearing Aids	16,559.00	-	-	-	16,559.00	15%	-	-	2,484.00	14,075.00
25	Fire Extinguisher	26,094.00	-	-	-	26,094.00	15%	-	-	3,914.00	22,180.00
26	Library Books	501.00	94,805.00	-	-	95,306.00	40%	-	-	38,122.00	57,184.00
27	Computer, Laptop & Printers	268,776.00	150,000.00	-	-	418,776.00	40%	-	-	167,510.00	251,266.00
28	Solar Installations	532,225.00	-	-	-	532,225.00	40%	-	-	212,890.00	320,335.00
29	Kredily Lite (HRM Software)	-	-	446,040.00	-	446,040.00	25%	-	-	55,755.00	390,285.00
	Total	57,675,902.00	2,322,155.00	2,566,723.00	-	62,564,780.00	-	5,764,849.00	-	56,799,931.00	57,675,902.00



KIRAN VILLAGE, MADHOPUR, P.O. KURUHAN, VARANASI, UTTAR PRADESH- 221011
DETAIL OF PROJECT FUND

FOREIGN PROJECTS		AMOUNT IN INR										
Sr. No.	Name of the Funder/ Name of the Project	Opening Unspent Grant Fund as on 01.04.2024	Grant Received / Receivable during the year	Bank Interest	Total	Utilised During the Year	Grant Refunded	Interest Transferred to GF	Total	Surplus/ Deficit during the year	Less: Inter Head Adjustments	Closing Project Fund Balance as at 31.03.2025
		A	B	C	D=B+C	E	F	G	H=E+F+G	I=D-H	J	K=D+G-K
1	IM Project	6,067.65	-	-	-	-	-	-	-	-	6,067.65	
2	Karuna Project	-	1,322,860.00	9.00	1,322,869.00	1,322,869.00	-	-	1,322,869.00	-	-	
3	Inclusive Education Project (CSI)	1,343,308.00	4,331,859.00	-	4,331,859.00	5,674,692.00	-	-	5,674,692.00	(1,342,833.00)	475.00	
4	ROCHE Project	170,996.00	363,920.00	-	363,920.00	453,166.00	-	-	453,166.00	(89,246.00)	81,750.00	
5	Girls Education Project	620,544.00	-	-	-	276,799.00	-	-	276,799.00	(276,799.00)	343,745.00	
6	Geberit Project	819,239.00	-	-	-	-	-	-	-	-	819,239.00	
7	Kiran Friends	-	1,494,108.00	-	1,494,108.00	1,284,919.00	-	-	1,284,919.00	209,189.00	209,189.00	
8	Medical Assistance	373,270.00	-	-	-	173,082.00	-	-	173,082.00	(173,082.00)	200,188.00	
		3,333,424.65	7,512,747.00	9.00	7,512,756.00	9,185,527.00	-	-	9,185,527.00	(1,672,771.00)	-	
											1,660,653.65	

