

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

1. We have audited the attached Balance Sheet of **CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR (J&K) [Societies Registration No. 171-CSA of 2022]** as at 31st March, 2025 and also the Income and Expenditure Account of the Society for the year ended on that date annexed thereto.

Organisation's Responsibility for Financial Statements

2. The Management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

Auditor's Responsibility

3. 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 of material misstatement.
4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.



7. **Opinion**

In our opinion and to the best of our information and belief and according to information and explanation given to us, the said financial statements are prepared on the basis of above method of accounting read with Significant Accounting Policies and Notes on Account attached thereto give true and fair view in accordance with significant accounting policy adopted by the management.

- (i) In the case of the Balance Sheet the Assets and Liabilities arising from the cash transactions of the above said organisation as at 31st March, 2025.
- (ii) In the case of the Income and Expenditure Account the excess of Expenditure over Income of the above named organisation on the basis of the receipts and payments for the year ending 31st March, 2025.



Nagpur :
Dated : 1st September, 2025

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

A handwritten signature in blue ink, appearing to read "B. D' Souza", written over the printed name.

B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 25115998BMJAWB6414

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 depreciation has been provided on written down value.
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 Catholic Social Service Society of J&K


Fr. Senoj Thomas
Secretary

Nagpur :
Dated : 1st September, 2025



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


B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 25115998BMJAWB6414

Catholic Social Service Society of Jammu and Kashmir
Sevaniketan, Kunjwani By-Pass,
Gangyal,
JAMMU- 180 010 (J&K).

COMPUTATION OF INCOME

PAN : AAATC3407F

ASSESSMENT YEAR : 2025-26

INCOME :

Rent Realised	1,56,000.00	
Grants in Aid	40,000.00	
Donations and Contributions	19,88,101.00	
Interest	11,02,850.00	
Interest on Programme Funds	25,562.00	
Earmarked/Programme Funds from Abroad	1,43,08,028.00	
Income from other sources	<u>2,80,72,717.00</u>	4,56,93,258.00

ADMINISTRATIVE EXPENSES :

Establishment Expenses		7,03,864.00
		<u>4,49,89,394.00</u>

LESS : APPLICATION OF INCOME

Expenditure on Objects	3,07,23,253.00	
Programme (Projects) Expenses	1,22,94,200.00	
Capital Expenditure	<u>96,48,632.00</u>	5,26,66,085.00

Excess Spent		76,76,691.00
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Taxable Income		<u>0.00</u>
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Tax Payable		0.00
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Tax Paid :

Tax Deducted at Source		3,89,810.00
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REFUND DUE		<u><u>3,89,810.00</u></u>
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FOR CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR


Fr. Senoj Thomas
SECRETARY



CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

BALANCE SHEET AS AT 31ST MARCH, 2025

FUNDS AND LIABILITIES		RUPEES	RUPEES	PROPERTY AND ASSETS		RUPEES
CAPITAL ASSET FUND :				FIXED ASSETS :		
Balance as per last Balance Sheet		41,04,254.00		As per Schedule 'C' Annexed		2,31,40,411.63
Add : Assets acquired out of earmarked Fund		63,57,058.00	1,04,61,312.00	CURRENT ASSETS, LOANS AND ADVANCES :		
 earmarked FUNDS :				As per Schedule 'D' Annexed		29,54,018.73
As per Schedule 'A' Annexed			56,70,805.90	CASH AND BANK BALANCES :		
CURRENT LIABILITIES :				As per Schedule 'E' Annexed		2,86,74,306.48
As per Schedule 'B' Annexed			63,16,752.23	TOTAL RUPEES ...		5,47,68,736.84
INCOME AND EXPENDITURE ACCOUNT :				TOTAL RUPEES ...		5,47,68,736.84
Balance as per last Balance Sheet		3,62,46,142.11		As per our report of even date.		
Less : Deficit during the year		39,26,275.40	3,23,19,866.71			
TOTAL RUPEES ...		5,47,68,736.84				

For Catholic Social Service Society of Jammu and Kashmir

Fr. Senoj Thomas
Secretary

Nagpur :
Dated : 1st September, 2025



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W
B. D' SOUZA
PARTNER
Membership No. 115998
UDIN : 25115998BMJAWB6414

CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

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

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To ADMINISTRATION EXPENSES : As per Annexure 'F' Annexed			By RENT REALISED : For Rent and Accommodation		1,56,000.00
" EXPENDITURE ON OBJECTS OF THE TRUST : Hospital and Pharmacy Expenses As per Annexure 'G' Annexed Social Work Programme Expenses As per Annexure 'H' Annexed Skills Training Expenses As per Annexure 'I' Annexed	3,01,99,989.78 5,22,074.36 1,188.48		" GRANTS-IN-AID : TB Grant - DOTS		40,000.00
			" DONATIONS AND CONTRIBUTIONS : Local Donations CSR Grant - SIB Foundation	6,88,101.00 13,00,000.00	19,88,101.00
			" INTEREST REALISED : On Fixed Deposits On Savings Bank Account	7,05,706.10 3,97,144.00	11,02,850.10
" DEPRECIATION WRITTEN OFF : As per Schedule 'C' Annexed		38,58,827.00	" INCOME FROM OTHER SOURCES : Hospital Receipts : As per Schedule 'J' Annexed Other Receipts : As per Schedule 'K' Annexed	2,69,32,302.98 11,40,414.30	2,80,72,717.28
			" Deficit carried over to Balance Sheet		39,26,275.40
carried forward ...		3,52,85,943.78	carried forward ...		3,52,85,943.78



brought forward ...

3,52,85,943.78

brought forward ...

3,52,85,943.78

TOTAL RUPEES ...

3,52,85,943.78

TOTAL RUPEES ...

3,52,85,943.78

For Catholic Social Service Society of Jammu
and Kashmir

Fr. Senoj Thomas
Secretary

Nagpur :
Dated : 1st September, 2025



As per our report of even date.



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

B. D' SOUZA
PARTNER
Membership No. 115998
UDIN : 25115998BMJAWB6414

CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

SCHEDULE 'A'

SCHEDULE OF EARMARKED FUNDS (PROGRAMME FUNDS)

Particulars	Balance as on 01.04.2024	Received during the year	Payments during the year	Transfers during the year	Balance as on 31.03.2025
1	2	3	4	5	6
					7
Foreign Contribution Account					
Social Work Projects - General	8,24,385.89	0.00	0.00	0.00	8,24,385.89
Andrea Henkel - School at Mandal	81,765.00	1,76,240.00	57,969.00	0.00	2,00,036.00
Misereor - RS Pura Project (1027 ZG)	5,99,565.78	19,74,644.25	25,74,210.03	0.00	-0.00
Misereor - RS Pura Project (1028 ZG)	0.00	21,15,276.50	15,65,494.03	0.00	5,49,782.47
Manos Unidas - Nagrota (Project No. 75929)	3,15,209.06	0.00	3,15,209.06	0.00	0.00
Manos Unidas - Migrants Project (Project No. 76870)	2,98,498.00	25,58,757.00	20,26,553.60	0.00	8,30,701.40
IBC - Hospital Equipments Project	62,91,668.00	0.00	62,82,818.00	0.00	8,850.00
Manos Unidas - Skill Centre Project (77003)	15,42,382.60	37,99,684.00	31,91,203.10	0.00	21,50,863.50
Manos Unidas - Sustainable Project (77988)	0.00	37,08,988.00	26,37,801.36	0.00	10,71,186.64
Local Account					
Kashmir Base Line Project	35,000.00	0.00	0.00	0.00	35,000.00
TOTAL RUPEES ...	99,88,474.33	1,43,33,589.75	1,86,51,258.18	0.00	56,70,805.90



CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

SCHEDULE 'B'

SCHEDULE OF CURRENT LIABILITIES

	Rupees
Sundry Creditors	
Ayesun Associates	57,725.00
Accolade Enterprises	10,100.00
Ajay Medicine Traders	2,19,427.00
Labcorp Diagnostics Pvt. Ltd	9,427.00
Global Diagnostic Services	36,875.00
V.J. Joy (Contractor)	7,10,000.00
A.V Pharma	58,919.00
BDS The Best Marketing Pvt. Ltd	5,400.00
Bhawani Medicine Trade	96,703.00
Bunty Medical Agency	5,249.00
Hari Distributors	85,712.00
Hari Om Medical Agency Pvt. Ltd	4,05,340.00
ID Pharma	2,11,939.00
Jammu Scientific Agencies	20,253.10
Janta Medical Hall	56,234.00
Jay Ess Scientific Agencies	17,029.00
J&K Scientific Agencies	5,472.35
Ketan Agencies	15,02,387.00
Medi-Linkers	(2,477.00)
Mritunjoy Medicos	19,639.00
Mahamaya Medical and Surgical Agencies	3,61,132.00
Prahlad Pharmaceuticals	58,421.00
Pushap Surgical House	24,192.80
Rudra Pharmaceuticals and Surgicals House	19,254.50
Rudraksh Medical Agencies	1,40,089.00
Secretarial Facility Centre	3,111.58
Sharma Medical Agency	59,342.34
Shivaji Traders	1,19,666.00
Shivalic Medical Agencies	(16,222.00)
Shree Medical Agencies	1,31,539.00
SR Pharmaceuticals	1,40,717.00
Umang Pharmacy	1,755.00
Unique Medical Solutions	19,152.00
Other Liabilities	
GST Payable	78,055.56
Patients Advances	15,291.00
Students Deposits	6,000.00
Ayushman Treatment Expenses Payable	15,92,950.00
Tax Deducted at Source	193.00
ESI Payable	1,705.00
Provident Fund	29,054.00
TOTAL RUPEES ...	63,16,752.23



CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

SCHEDULE 'C'

SCHEDULE OF FIXED ASSETS

Asset	Rate of Depreciation	Balance as on 01.04.2024	Additions during the year	Sold during the year	Total	Depreciation written off	Balance as on 31.03.2025
1	2	3	4	5	6	7	8
Lease Land	0%	3,90,250.00	0.00	0.00	3,90,250.00	0.00	3,90,250.00
Building	10%	13,43,351.00	0.00	0.00	13,43,351.00	1,34,335.00	12,09,016.00
Staff Quarters Building	10%	1,42,592.00	0.00	0.00	1,42,592.00	14,259.00	1,28,333.00
Hospital Building	10%	12,27,248.00	12,53,203.00	0.00	24,80,451.00	2,48,045.00	22,32,406.00
Furnitures and Fixtures	10%	3,05,754.00	13,205.00	0.00	3,18,959.00	31,896.00	2,87,063.00
Library Books	10%	641.00	0.00	0.00	641.00	64.00	577.00
Equipments	15%	1,06,21,880.87	70,55,430.76	0.00	1,76,77,311.63	26,51,597.00	1,50,25,714.63
Vehicles	15%	29,91,776.00	13,26,793.00	0.00	43,18,569.00	6,47,785.00	36,70,784.00
Computers and Accessories	40%	3,27,114.00	0.00	0.00	3,27,114.00	1,30,846.00	1,96,268.00
TOTAL RUPEES ...		1,73,50,606.87	96,48,631.76	0.00	2,69,99,238.63	38,58,827.00	2,31,40,411.63



SCHEDULE 'D'

SCHEDULE OF CURRENT ASSETS, LOANS AND ADVANCES

Rupees

Closing Stock (As per inventory taken, valued and certified by the Management)	11,77,975.32
Mehra Consultancy	69,588.00
Carmel Convent, Kunjwani	12,767.00
CMC Trikuttanagar	2,488.00
CSSS Medical Camp	19,400.00
Emcure Pharmaceuticals Ltd	30,381.00
Quantum HC	4,576.00
Diocese of Jammu Srinagar (Bishop's House Medical Reimbursements)	13,150.00
General Patients	78,601.00
Holy Cross Convent	2,240.00
Karanbagh CCR	892.00
MDVL Polytech Pvt. Ltd	3,200.00
Nagri HFC	6,390.00
St. Joseph Convent School, Nagrota	6,955.00
St. Mary's Convent School, Smailpur	8,472.00
St. Paul's Convent, Gangyal	8,173.00
St. Peter's School, BC Road	4,179.00
St. Peter's School, Karanbagh	13,500.00
Uflex Pvt Ltd	73,572.00
Uflex Holography	2,119.41
Ultimate Flexipack Ltd.	8,516.00
Montage Enterprises Pvt. Ltd	1,300.00
Nav Bharat Flour Mills	7,815.00
SABS Manwal	2,350.00
Zuventus Eye Check Up	5,600.00
Zuventus Healthcare Ltd	19,396.00
Salary Advance to Staff	6,500.00
Rent Receivable	8,60,113.00
Electricity Contribution Receivable	14,000.00
Advances to Sharda Enterprises	1,00,000.00
Income Tax A.Y. 2025-26	3,89,810.00

TOTAL RUPEES ...

29,54,018.73



SCHEDULE 'E'

SCHEDULE OF CASH AND BANK BALANCES

	Rupees	Rupees
<u>ON FIXED DEPOSITS :</u>		
With HDFC Bank	1,24,89,161.30	
With J&K Bank	10,629.00	
With South Indian Bank	26,00,000.00	
With Bank of Baroda	19,52,069.00	1,70,51,859.30
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<u>ON SAVINGS BANK ACCOUNTS :</u>		
With State Bank of India	3,10,123.46	
Account No. 40186452978		
With J&K Bank		
Account No. 0230040100004523	11,10,774.64	
With HDFC Bank		
Account No. 50100208967148	35,20,980.40	
Account No. 50100207735065	12,32,373.26	
Account No. 50100209043350	19,00,896.81	
Account No. 50100209417279	1,08,871.02	
With South Indian Bank		
Account No. 0470053000007749	1,15,590.90	
Account No. 0470053000007847	28,908.64	
Account No. 0470053000007845	50,863.50	
Account No. 0470053000008068	3,30,701.40	
Account No. 0470053000007736	4,01,758.20	
Account No. 0470053000008433	16,26,789.57	
Account No. 0470053000008578	75,642.50	
With Bank of Baroda		
Account No. 78750100001072	17,409.07	
Account No. 83350100000286	6,69,918.60	1,15,01,601.97
	<hr/>	
<u>CASH IN HAND :</u>		
Foreign Contribution Account	11,858.21	
Local Account	1,639.50	
Hospital Account	68,108.00	
Pharmacy Account	38,616.50	
Rehabilitation Centre Account	188.00	
Sevaniketan Account	435.00	1,20,845.21
	<hr/>	
TOTAL RUPEES ...		<u><u>2,86,74,306.48</u></u>



CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

SCHEDULE 'F'

SCHEDULE OF ADMINISTRATION EXPENSES

	Rupees
Audit Fees	90,270.00
Legal and Professional Fees	17,700.00
Bank Charges and Commission	10,621.16
Salaries to Staff	1,72,026.00
ESI Contribution	4,253.00
Repairs and Maintenance	17,995.00
Water Charges	10,000.00
Vehicle Maintenance	45,679.00
Telephone Charges	11,159.00
Office Expenses	13,844.00
Electrical Maintenance	19,982.00
Electricity and Water Charges	1,10,472.00
Consultancy Charges	57,453.00
Vehicle Insurance	21,951.00
Provident Fund - Administration Charges	16,804.00
EDLI Contribution	16,783.00
Management Contribution to PF	22,913.00
Travelling and Conveyance	8,528.00
Website Maintenance Expenses	35,400.00
Miscellaneous Expenses	31.00
TOTAL RUPEES ...	<u>7,03,864.16</u>



SCHEDULE 'G'

SCHEDULE OF HOSPITAL AND PHARMACY EXPENSES

		Rupees
Purchase of Medicines	1,19,28,734.35	
Add : Opening Stock	<u>9,79,334.14</u>	
	1,29,08,068.49	
Less : Closing Stock	<u>11,77,975.32</u>	1,17,30,093.17
Salaries and Wages		58,30,759.00
Professional Fees		49,81,661.00
Visiting Faculty Charges		2,54,900.00
Gratuity		37,385.00
Management Contribution to PF		3,65,196.00
ESI Contribution		93,498.00
EDLI Charges		15,212.00
Administration Charges to PF		15,218.00
Hospital Consumables		7,260.00
Fire and Safety Expenses		36,428.00
Laboratory Consumables		36,000.00
Security Charges		3,11,909.00
Waste Disposal Expenses		65,599.00
Hospital Maintenance		1,23,029.00
Garden Expenses		2,294.00
Carriage and Freight Charges		2,700.00
Fuel and Gas Cylinder Refill		27,650.00
Outside Lab Test Expenses		1,67,335.00
Computer Maintenance		2,27,907.00
Building Repairs and Maintenance		37,560.00
Electrical Repairs		1,41,428.00
Equipment Repairs and Maintenance		1,79,710.00
Furniture Repairs		16,196.00
Vehicle Maintenance		2,24,027.00
Travelling and Conveyance		77,804.00
Staff Welfare Expenses		2,14,048.00
Telephone Charges		37,616.00
Printing and Stationery		82,840.00
Newspapers and Periodicals		2,800.00
Electricity Charges		7,18,487.00
Charity and Donations		5,000.00
Legal Expenses		71,932.00
Audit Fees		56,050.00
Advertisement		900.00
Free Treatment to Poor		3,54,829.00
Generator Maintenance		75,035.00
Intercom Charges		4,630.00
Carried forward...		<u>2,66,32,925.17</u>



Brought forward...	2,66,32,925.17
Functions and Celebrations	29,926.00
PMJAY - Ayushman Bharat Expenses	30,17,345.61
Ophthalmology Department Expenses	51,805.00
Expenses Writtn Off	1,26,825.05
Operation Theatre Expenses	7,347.00
Uniform and Cloth Expenses	2,580.00
Dental Expenses	13,960.00
Medical Camp Expenses	6,620.00
Discount to Patients	2,66,983.00
Registration Charges	3,000.00
Contractual Salary	37,825.00
Bank Charges and Commission	2,847.95
TOTAL RUPEES ...	<u>3,01,99,989.78</u>



SCHEDULE 'H'

SCHEDULE OF SOCIAL WORK PROGRAMME EXPENSES

	Rupees
Educational Aid	55,000.00
Social Work Project expenses	2,12,493.00
Rehabilitation Centre Expenses	2,42,219.00
Sevaniketan Expenses	12,362.36
TOTAL RUPEES ...	<u>5,22,074.36</u>

SCHEDULE 'I'

SCHEDULE OF SKILLS TRAINING EXPENSES

	Rupees
Audit Fees	1,180.00
Bank Charges and Commission	8.48
TOTAL RUPEES ...	<u>1,188.48</u>

SCHEDULE 'J'

SCHEDULE OF HOSPITAL RECEIPTS

Laboratory Charges	31,09,891.00
Billing Collection	24,57,222.00
General Medical Treatment	8,90,941.00
Ayushman Medical Treatment	26,49,680.00
Registration	16,45,815.00
X-Ray Charges	13,32,205.00
Pharmacy Income	1,48,46,548.98
TOTAL RUPEES ...	<u>2,69,32,302.98</u>



SCHEDULE 'K'

SCHEDULE OF OTHER RECEIPTS

Rehabilitation Centre Income	2,78,660.00
Ambulances Charges	4,500.00
Discount Received	4,22,723.00
DOTS - TB Medical Treatment Income	50,000.00
Medical Camp	71,900.00
Electricity Recovery	63,000.00
Interest on Income Tax Refund	2,24,728.30
Miscellaneous Income	24,903.00
TOTAL RUPEES ...	<u>11,40,414.30</u>

