



AUDITOR'S REPORT

We have audited the account of **BALASORE SOCIAL SERVICE SOCIETY, AT/PO-VIVEKANANDA MARG, BALASORE, ODISHA-756001(Regn No-19342/61 of 1992-93-registered under the Societies Registration Act, XXI of 1860)** for the Financial year ending as on 31st March, 2025 and the Income and Expenditure Account and Receipts and Payments Account for the period ended on that date and found them in agreement with the books of account and relevant documents kept by the organisation. These financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conduct our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan & perform the audit to obtain responsible assurance about whether the financial statements are free of material misstatement. Audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements.

Further to our comments in the Annexure referred to above, we report that:

We have obtained all the information and explanations which to the best of our knowledge and belief where necessary for the purposes of our audit.

In our opinion, proper Books of Account as required by law have been kept by the organization so far as appears from our examination of those books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India.

In the case of the Balance Sheet, of the state of affairs of the organization as at 31st March 2025 and in the case of Income and Expenditure Account of the Excess of Expenditure over Income concern the year ended on that date.





- (a) The brought forward foreign contribution at the beginning of the financial year was Rs.72,65,650.37.
- (b) Foreign Contribution of Rs. 179,99,062.12 was received by the Society during the financial year 2024-25
- (c) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. 2,77,858 was received by the Society during the financial year 2024-25.
- (d) The balance of unutilized foreign contribution with the Association at the end of the financial year 2024-25 was Rs. 106,88,817.08
- (e) Certified that the Society 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.
- (f) The Society has utilized the foreign contribution received for the purpose(s) it is registered / granted prior permission under Foreign Contribution (Regulation) Act,2010

NOTES: Cash in hand and fixed assets shown in Balance sheet has not been physically verified by us.

For B. N. DAS & ASSOCIATES.
Chartered Accountants



CA. RANJAN KUMAR MISHRA
(Partner)

Date: The 31st day of August'2025.

Place: Balasore

Udin: 25067337BMIDBI1459

Name of the NPO : BALASORE SOCIAL SERVICE SOCIETY
Address: AT/PO- VIVEKANANDA MARG, BALASORE- 756001
Balance Sheet as at 31ST MARCH' 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3	1,37,41,986	1,03,28,289
(a)	Unrestricted Funds		-	-
(b)	Restricted Funds		-	-
			1,37,41,986	1,03,28,289
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	-	-
(c)	Other current liabilities	8	4,88,679	14,88,386
(d)	Short-term provisions	6	-	-
			4,88,679	14,88,386
	Total		1,42,30,665	1,18,16,675
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		23,94,316	27,68,711
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets (FC- Coaching center Security Deposit)	12	3,500	3,500
			23,97,816	27,72,211

2	Current assets		
(a)	Current investments	10	-
(b)	Inventories		
(c)	Receivables	13	-
(d)	Cash and bank balances	14	1,18,17,368
(e)	Short Term Loans and Advances	11	15,480
(f)	Other current assets	15	-
	Total		1,18,32,848
			90,44,464
			1,42,30,665
			1,18,16,675
	Brief about the Entity	1	BALASORE SOCIAL SERVICE SOCIETY
	Summary of significant accounting policies	2	REGISTERED UNDER SOCIETIES REGISTRATION
	The accompanying notes are an integral part of the financial statements		ACT 1860 ,INCOME TAX ACT 1961 AND FCRA
			ACT 2010

IN TERMS OUR REPORT OF EVEN DATE
For B.N DAS & ASSOCIATES
Chartered Accountants


CA. RANJAN KUMAR MISHRA
Memb.No: 067337

Dated : The 31st Day Of August'2025

UDIN: 25067337BMIDBI1459



FOR BALASORE SOCIAL SERVICE SOCIETY





Name of the NPO : BALASORE SOCIAL SERVICE SOCIETY
 Address: AT/PO- VIVEKANANDA MARG, BALASORE- 756001
 Income and Expenditure for the year ended 31ST MARCH'2025

(Amount in Rs.)

Particulars	Note	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants		64,27,862	1,85,89,840	2,50,17,702	80,42,328	1,11,56,387	1,91,98,714
(b) Fees from Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II Other Income	16	45,559.00	2,77,858.00	3,23,417	35,765.00	4,22,061	4,57,826
III Total Income (I+II)		64,73,421	1,88,67,698	2,53,41,119	80,78,093	1,15,78,448	1,96,56,540
IV Expenses:							
(a) Material consumed/distributed	17	-	-	-	-	-	-
(b) Donations/contributions paid		-	-	-	-	-	-
(c) Employee benefits expense	18	1,50,000	3,07,000	4,57,000	1,43,920	1,74,000	3,17,920
(d) Depreciation and amortization expense	20	1,55,104	3,54,991	5,10,095	1,08,946	3,72,036	4,80,981
(e) Finance costs	19	-	-	-	-	-	-
(f) Other expenses	21	4,23,325	2,05,562	6,28,887	5,33,926	3,88,526	9,22,452
(g) Religion/charitable expenses		65,52,971	1,50,04,858	2,15,57,829	68,39,919	1,85,95,642	2,54,35,561
(h) Other Expenses (specify nature)		-	-	-	-	-	-
Total expenses		72,81,400	1,58,72,411	2,31,53,811	76,26,710	1,95,30,204	2,71,56,914
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		-8,07,978	29,95,287	21,87,308	4,51,382	-79,51,756	-75,00,374
VI Exceptional items (specify nature & provide note/delete if none)		0	0	0	0	0	-



VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)	-8,07,978	29,95,287	21,87,308	4,51,382	-79,51,756	-75,00,374
VIII	Extraordinary Items (specify nature & provide note/delete if none)	0	0	0	0	0	-
IX	Excess of Income over Expenditure for the year (VII-VIII)	-8,07,978	29,95,287	21,87,308	4,51,382	-79,51,756	-75,00,374
	Appropriations Transfer to funds, e.g., Building fund	-8,07,978	29,95,287	21,87,308	4,51,382	-79,51,756	-75,00,374
	Transfer from funds						
	Balance transferred to General Fund	-8,07,978	29,95,287	21,87,308	4,51,382	-79,51,756	-75,00,374
	The accompanying notes are an integral part of the financial statements						

IN TERMS OUR REPORT OF EVEN DATE
For B.N DAS & ASSOCIATES
Chartered Accountants

CA. RANJAN KUMAR MISHRA
Memb.No: 067337

Dated : The 31st Day Of August'2025

UDIN: 25067337BMIDBI1459



FOR BALASORE SOCIAL SERVICE SOCIETY

[Signature]
REGD. No-
19342/61 of
1992-1993
BALASORE SOCIAL SERVICE SOCIETY • BALASORE

Name of the NPO : BALASORE SOCIAL SERVICE SOCIETY

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

Note - 1 Brief about the entity

BALASORE SOCIAL SERVICE SOCIETY REGISTERED UNDER SOCIETIES REGISTRATION ACT 1860, INCOME TAX ACT 1961 AND FCRA ACT 2010

Note - 2 Significant Accounting Policies

We have followed the accounting policies and there was no change in accounting policies. However, during the Previous year 2024-25 such Organisation has accepted foreign contribution followed by the relevant provision of FCRA ACT 2010

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				
2	General Funds	17,08,769	64,73,421	72,81,400	9,00,790
3	Designated Funds				
4	Last yr Adjustment		5,49,553		5,49,553
(B)	Restricted Funds				
1	Corpus Funds				
2	General Funds	86,19,520	1,88,67,698	1,58,72,411	1,16,14,807
3	Designated Funds				
4	Last yr Adjustment		6,76,835		6,76,835
	Total(A+B)	1,03,28,289	2,65,67,507	2,31,53,811	1,37,41,986
	Previous Year (PY)(LC)	12,57,387	80,78,093	76,26,710	17,08,769
	Previous Year (PY)(FC)	1,65,71,276	1,15,78,448	1,95,30,204	86,19,520



J. Roy



Name of the NPO : BALASORE SOCIAL SERVICE SOCIETY

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

4	Borrowings	Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	<u>Secured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-



Unsecured				
(a) Term loans				
(i) from banks	-	-	-	-
(ii) from other parties	-	-	-	-
(b) Loans repayable on demand				
(i) from banks	-	-	-	-
(ii) from other parties	-	-	-	-
(c) Deferred payment liabilities	-	-	-	-
(d) Loans and advances from related parties	-	-	-	-
(e) Long term/current maturities of finance lease obligation	-	-	-	-
(f) Other loans advances (specify nature)	-	-	-	-
Total (B)	-	-	-	-
Total (A) + (B)	-	-	-	-
Foot Note:				
(i) Nature of the Security to be specified separately.				
(ii) Terms of repayment of terms loans and other loans may be stated.				
(iii) Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				



Name of the NPO : BALASORE SOCIAL SERVICE SOCIETY

Notes forming part of the Financial Statements for the year ended 31st March, 20XX

(Amount in Rs.)

5 Other long-term liabilities		31 March 2025	31 March 2024
(a) Advance from customers		-	-
(b) Others (please specify)		-	-
Total Other long-term liabilities		-	-
6 Provisions			
		Long term	Short term
		31 March 2025	31 March 2024
(a) Provision for employee benefits			
(i) Provision for gratuity		-	-
(ii) Provision for leave Encashment		-	-
(b) Other provisions			
(Please Specify - eg/- Provision for warranties / Provision for Sales Return)		-	-
Other (specify nature)		-	-
Total Provisions		-	-
7 Payables		31 March 2025	31 March 2024
(a) Total outstanding dues of micro, small and medium enterprises		-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises		-	-
Total payables		-	-
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity			
Company:			
Particulars		31 March 2025	31 March 2024
(a) Amount remaining unpaid to any supplier at the end of each accounting year:			
Principal		-	-
Interest		-	-



Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-
8 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) Goods and Service tax payable	-	-
(g) TDS payable	-	-
(h) Other payables(Audit Fee, Electricity, House Rent & Staff Salary)	4,88,679	14,88,386
Total Other current liabilities	4,88,679	14,88,386



J. Roy



Name of the NPO : BALASORE SOCIAL SERVICE SOCIETY
Notes forming part of the Financial Statements for the year ended 31st March, 2025

9 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount In Rs.)

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (Computer & Assessories)	
Gross Block								
At 1 April 2023	-	-	-	1,79,489	38,704	3,99,197	60,601	6,77,991
Additions	-	-	-	-	-	-	93,910	93,910
Deductions/Adjustments	-	-	-	-	-	1,65,000	-	1,65,000
At 31 March 2024	-	-	-	1,79,489	38,704	2,34,197	1,54,511	6,06,901
At 31 March 2023	-	-	-	1,79,489	38,704	3,99,197	60,601	6,77,991
Depreciation/Adjustments	-	-	-	26,923	3,870	35,130	43,022	1,08,946
At 1 April 2024	-	-	-	1,52,566	34,833	1,99,068	1,11,489	4,97,955
Additions	-	-	-	-	-	-	1,35,700	1,35,700
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	1,52,566	34,833	1,99,068	2,47,189	6,33,655
Depreciation/Adjustments	-	-	-	22,885	3,483	29,860	98,875	1,55,104
Net Block								
At 31 March 2025	-	-	-	1,29,681	31,350	1,69,208	1,48,313	4,78,551
At 31 March 2024	-	-	-	1,52,566	34,833	1,99,068	1,11,489	4,97,955



(Amount in Rs.)

Particulars /Assets	INTANGIBLE ASSETS					Total
	Goodwill	Computer Software	Copyrights/patents	Liscense and franchise	Others (specify nature)	
Gross Block						
At 1 April 2023						
Additions						
Deductions/Adjustments						
At 31 March 20X2						
At 31 March 20X1						
Amortization/Adjustment						
At 1 April 2024						
Additions						
Deductions/Adjustments						
At 31 March 2025						
At 31 March 2024						
Net Block						
At 31 March 2025						
At 31 March 2024						

Assets under lease to be separately specified under each class of asset.

Capital Work in Progress	31 March 2025	31 March 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	<u>-</u>	<u>-</u>

Intangible assets under development	31 March 2025	31 March 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	<u>-</u>	<u>-</u>



Name of the NPO : BALASORE SOCIAL SERVICE SOCIETY

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

9 Property, Plant and Equipment and Intangible Assets (owned assets)(FC)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (Computer & Assessorites)	
Gross Block								
At 1 April 2023	-	5,81,050	-	1,29,901	83,015	14,20,667	24,871	22,39,503
Additions	-	-	-	-	-	2,00,637	2,02,651	4,03,288
Deductions / Adjustments	-	-	-	-	-	-	-	-
At 31 March 2024	-	5,81,050	-	1,29,901	83,015	16,21,304	2,27,522	26,42,791
At 31 March 2023	-	5,81,050	-	1,29,901	83,015	14,20,667	24,871	22,39,503
Depreciation/Adjustments	-	58,105	-	19,485	8,301	2,35,666	50,479	3,72,036
At 1 April 2024	-	5,22,945	-	1,10,416	74,713	13,85,638	1,77,043	22,70,755
Additions	-	-	-	-	-	-	-	-
Deductions / Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025(Gross)	-	5,22,945	-	1,10,416	74,713	13,85,638	1,77,043	22,70,755
Depreciation/Adjustments	-	52,295	-	16,562	7,471	2,07,846	70,817	3,54,991
Net Block								
At 31 March 2025	-	4,70,651	-	93,853	67,242	11,77,792	1,06,226	19,15,764
At 31 March 2024	-	5,22,945	-	1,10,416	74,713	13,85,638	1,77,043	22,70,755



(Amount in Rs.)

Particulars / Assets	INTANGIBLE ASSETS					
	Goodwill	Computer Software	Copyrights/patents	License and franchise	Others (specify nature)	Total
Gross Block						
At 1 April 2023	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-
At 31 March 2023	-	-	-	-	-	-
Amortization/Adjustment	-	-	-	-	-	-
At 1 April 2024	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-
Amortization/Adjustment	-	-	-	-	-	-
Net Block						
At 31 March 2025	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-

Assets under lease to be separately specified under each class of asset.

Capital Work in Progress	31 March 2025	31 March 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-

Intangible assets under development	31 March 2025	31 March 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-



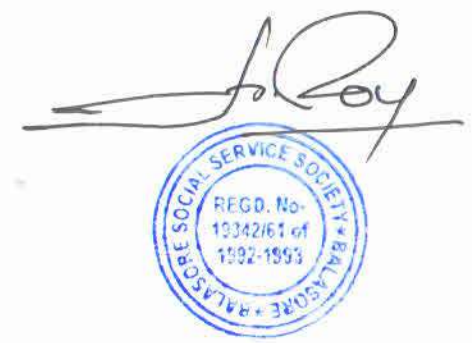
Name of the NPO : BALASORE SOCIAL SERVICE SOCIETY
 Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

10	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2025			As at 31 March 2024	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	<u>Trade Investments -Quoted</u>					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	<u>Other Investments</u>					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(l)	Other non-current investments (specify nature)			-		-
	Total Investments			-		-



	31 March 2025	31 March 2024
Trade Investments - Unquoted		
(a) Investments in Other Entities	.	.
Less: Provision for diminution in value of Investments	.	.
(b) Investments in partnership firm (Refer footnote 1)	.	.
Other Investments		
(c) Investments in preference shares	.	.
(d) Investments in equity instruments	.	.
(e) Investments in government or trust securities	.	.
(f) Investments in debentures or bonds	.	.
(g) Investments in mutual funds	.	.
(h) Other non-current investments (specify nature)	.	.
(i) Investments property	.	.
Total Investments	.	.
Aggregate market value as at the end of the year:		
Aggregate amount of quoted investments and-market value thereof.	.	.
Aggregate amount of Un-quoted investments.	.	.
Aggregate Provision for diminution in value of investments.	.	.
Footnote 1: Details of investment in partnership firm		
Name of partner with % share in profits of such firm		
ABC	.	.
XYZ	.	.
Mr. A	.	.
Total capital of the firm (Amount in Rs.)	.	.



Current Investments	Face Value	As at 31 March 2025		As at 31 March 2024	
		Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
Trade (valued at lower of cost or market value) - Quoted					
(a) Current maturities of long-term investments			-		-
(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) Other Short-term investments (specify nature)			-		-
Net current investments			-		-
Trade (valued at lower of cost or market value) - Unquoted					
(a) Current maturities of long-term investments			-		-
(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) Other Short-term investments (specify nature)			-		-
Net current investments			-		-
Grand Total			-		-
Aggregate value of quoted Investments and market value thereof.			-		-
Aggregate value of quoted Investments.			-		-
Aggregate Provision for diminution in value of investments.			-		-



B	Loans and advances
	(Unsecured)
(a)	Capital advances
(i)	Considered good
(ii)	Doubtful
	Less: Provision for doubtful advances
(b)	Loans advances to partners or relative of partners
(c)	Other loans and advances (specify nature)
(i)	Prepaid expenses
(ii)	CENVAT credit receivable
(iii)	VAT credit receivable
(iv)	Service tax credit receivable
(v)	GST input credit receivable
(v)	Security Deposits
(vi)	Balance with government authorities
	Total (a)+(b) (B)
	Total (A + B)

Long Term		Short Term	
31 March 2025	31 March 2024	31 March 2025	31 March 2024
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	15,480	1,13,704
-	-	15,480	1,13,704
-	-	15,480	1,13,704
-	-	15,480	1,13,704

(a)

(b)



Name of the NPO : BALASORE SOCIAL SERVICE SOCIETY

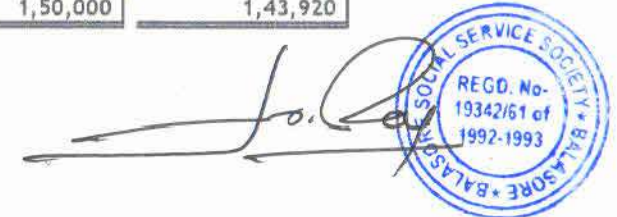
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

		31 March 2025	31 March 2024
16	Other income		
(a)	Interest income	39,986	35,765
(b)	IT refund Interest income	5,573	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income (Please specify)	-	-
	Total other income	45,559.00	35,765.00
17	Cost of goods sold (Delete whatever is not applicable)		
(A)	Materials consumed/distributed		
	Raw material consumed/distributed		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed	(I) -	-
	Other materials (purchased intermediates and components)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of other material distributives	(II) -	-
	Total raw material consumed/distributed (A)	(I+II) -	-



	31 March 2025	31 March 2024
B Purchases of stock-in-trade		
(i) ...	-	-
(ii) ...	-	-
(iii) ...	-	-
Total (B)	-	-
C Changes in inventories of finished goods, work in progress and stock-in trade		
Inventories at the beginning of the year:		
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
Inventories at the end of the year:		
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)		
Total (A+B+C)	-	-
18 Employee benefits expense		
(Including contract labour)		
(a) Salaries, wages, bonus and other allowances	1,50,000	1,39,320
(b) Contribution to provident and other funds	-	-
(c) Gratuity expenses	-	-
(d) Staff welfare expenses	-	4,600
Total Employee benefits expense	1,50,000	1,43,920



20 Finance cost
(a) Interest expense
(i) On bank loan
(ii) On assets on finance lease
(b) Other borrowing costs
(c) Loss on foreign exchange transactions and translations considered as finance cost (net)
Total Finance cost

19 Depreciation and amortization expense
(a) on tangible assets (Refer note 11)
(b) on intangible assets (Refer note 11)
Total Depreciation and amortization expense

31 March 2025	31 March 2024
-	-
-	-
-	-
-	-
-	-
31 March 2025	31 March 2024
1,55,104	1,08,946
-	-
1,55,104	1,08,946



J. Roy

	31 March 2025	31 March 2024
21 Other Expenses		
I Charitable/education	65,52,971	68,39,919
II Stationery	276	17,383
III CTCRI Expenses	38,000	-
IV Staff Capacity Building	11,800	-
V Training work for Niranthar Classic Program	84,075	-
VI VDMP Expenses	24,500	-
VII Annual Report- Designing	34,683	-
VIII Review Meeting	-	8,820
IX Field Office Rent	-	1,23,971
X Certificate Fees	8,850	3,540
XI Shelter monitoring-OSDMA	-	14,400
XII Office Expenses	8,179	68,424
XIII Travelling expenses	1,229	12,000
XIV Audit Fees	2,11,649	2,43,073
XV Printing and stationery	-	22,660
XVI Bank Charges	84	1,670
XVII Miscellaneous expenses	-	17,985
Total	4,23,325	5,33,926



Name of the NPO : BALASORE SOCIAL SERVICE SOCIETY

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

FC

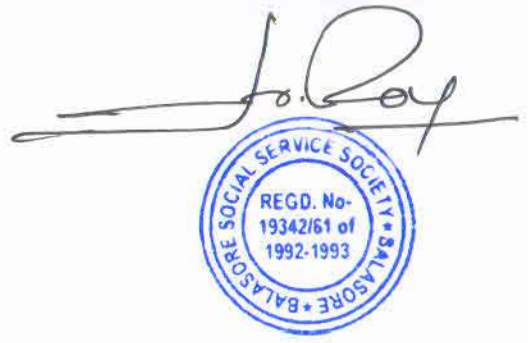
(Amount in Rs.)

	31 March 2025	31 March 2024
16 Other income		
(a) Interest income	2,77,858	4,22,061
(b) Dividend income	-	-
(c) Net gain on sale of investments	-	-
(d) Other non-operating income (Please specify)	-	-
Total other income	2,77,858.00	4,22,061.16
17 Cost of goods sold (Delete whatever is not applicable)	31 March 2025	31 March 2024
(A) Materials consumed/distributed		
Raw material consumed/distributed		
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of raw material consumed	(I) -	-
Other materials (purchased intermediates and components)		
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of other material distributes	(II) -	-
Total raw material consumed/distributed (A)	(I+II) -	-



18 Employee benefits expense (Including contract labour)
(a) Salaries, wages, bonus and other allowances
(b) Contribution to provident and other funds
(c) Gratuity expenses
(d) Staff welfare expenses
Total Employee benefits expense
20 Finance cost
(a) Interest expense
(i) On bank loan
(ii) On assets on finance lease
(b) Other borrowing costs
(c) Loss on foreign exchange transactions and translations considered as finance cost (net)
Total Finance cost

31 March 2025	31 March 2024
3,07,000	1,74,000
-	-
-	-
-	-
3,07,000	1,74,000
31 March 2025	31 March 2024
-	-
-	-
-	-
-	-
-	-



	31 March 2025	31 March 2024
19 Depreciation and amortization expense		
(a) on tangible assets (Refer note 11)	3,54,991	3,72,036
(b) on intangible assets (Refer note 11)	-	-
Total Depreciation and amortization expense	3,54,991	3,72,036
21 Other Expenses		
	31 March 2025	31 March 2024
I Charitable/education	1,50,04,858	1,85,95,642
II Other Expenses	-	-
III General expenditure	28,035	3,83,278
IV TDS	90,650	-
V Bank Charges	5,380	5,248
VI Audit Fee	81,497	-
VII Miscellaneous expenses	-	-
Total	2,05,562	3,88,526



J. Ray



BALASORE SOCIAL SERVICE SOCIETY

NOTE TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31.03.2025

BACKGROUND:

care, to facilitate research activities in same field, etc. The Concerned Organisation is registered under The SOCIETIES REGISTRATION ACT 1860 and under the Section 12A(a) and 80G of the Income Tax Act, 1961,

The Concerned Organisation is registered under FCRA 2010 vide No. 104820098 dated 23/03/2022 for a period of 5 years with effect from 01/04/2022

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS:

1. Basis of preparation of Books of Accounts

The financial statements are prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the mandatory Accounting Standards ("AS") prescribed by the Institute of Chartered Accountants of India to the extent applicable.

2.Revenue Recognition

The Concerned Organisation has a policy to recognize income as follows:

- a) Grants as and when utilized, where it is specified Grants. In case of unspecified Grants, Incomes recognized as and when received.
- b) Donations as and when received
- c) Project Receipts as and when received
- d) Interest income from bank as and when accrued and as per the certification from banks.

3.Capital Reserve

Capital Reserve as shown in the Financial Statements, -nil

4.Project Expenses

Project Expenses consist of expenses directly incurred as identified by the Management towards specific projects.

5.Fixed Assets and Depreciation

- a) The fixed assets have been capitalized at acquisition cost, with all identifiable expenditure incurred to bring the asset into present condition.
- b) As informed, the management is in the process of physical verification of Fixed Assets during the year. As informed, on such verification no material discrepancies were found.
- c) The assets acquired for specific usage are accounted at its full value.



d) Depreciation has been charged at the rates prescribed under the income Tax Act, 1961.

e) Some fixed assets purchased have been installed at the premises of the Project.

The Management has informed that the same has been physically verified by them and no material discrepancies from books were found on such verification.

f) None of the fixed assets have been revalued during the year.

6. Employee Benefits Provident Fund:

The organisation has not obtained regd. Under this act.

7. Employees State Insurance Scheme:

We have been informed by the Management that the Employees State Insurance Scheme and Provident fund as per EPF Act 1952 and ESIC Act 1948 is not applicable to such concerned Organisation.

8. Gratuity:

The concerned organisation has no provision of Gratuity as per Payment of Gratuity Act 1972

9. Provisions

A provision is recognized if, as a result of a past event, the Concerned Organisation has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for contingent liability is also made, when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resource is remote, no provision or disclosure is made.

10. Contingent Liabilities

There are no Contingent Liabilities.

11. Events occurring after the date of the Balance Sheet

As per the information and explanations given, there are no events occurring after the date of the Balance Sheet which after or materially affect the financial position of the Balance Sheet as on that date.

12. The balances of creditors, loans, advances, deposits etc as shown in the Financial Statements as on 31.03.2025, are subject to confirmation and subject to adjustments due to any reconciliation after such confirmation.

13. Wherever documentary evidence or supportings were not available for expenses, we have relied upon the management authentication and representation, that the same has been incurred for the objects of the Concerned Organisation.

14. Corresponding figures for previous periods presented have been regrouped, where necessary, to confirm to the current year's classification.

15. During the course of audit the heads of accounts under Liability side of Balance sheet have been regrouped

