

FERRANDO SPEECH & HEARING CENTRE
 Regd. Office : MAWROH : SHILLONG : MEGHALAYA
 Centre : UMNUIH : UCC ROAD : RI BHOI DISTRICT : MEGHALAYA

(FOREIGN CONTRIBUTION ACCOUNT)

(Amount in ₹)

Particulars	Note	31.03.2025	31.3.2024
I Sources of Funds			
1 NPO Funds	3	78206524.63	83479178.65
(a) Unrestricted Funds		-	-
(b) Restricted Funds		-	-
		78206524.63	83479178.65
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
		-	-
3 Current liabilities			
(a) Short-term borrowings	4	-	-
(b) Payables		-	-
(c) Other current liabilities	5	-	-
(d) Short-term provisions		-	-
		-	-
Total		78206524.63	83479178.65
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	6	75964559.14	80930286.14
(ii) Intangible assets		-	-
(iii) Capital work in progress	7	-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments		-	-
(c) Long Term Loans and Advances		-	-
(d) Other non-current assets (specify nature)		-	-
		75964559.14	80930286.14
2 Current assets			
(a) Current investments		-	-
(b) Inventories	11	250000.00	490000.00
(c) Receivables		-	-
(d) Cash and bank balances	8	1797365.49	1864292.51
(e) Short Term Loans and Advances	9	194600.00	194600.00
(f) Other current assets	10	-	-
		2241965.49	2548892.51
Total		78206524.63	83479178.65
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

In terms of our report of even date for KIRON JOSHI & ASSOCIATES Chartered Accountants



KIRON JOSHI
 (Membership No.051046)
 UDIN:25051046BMIKLL1247

Place: Shillong
 Date : 28.09.2025

FERRANDO SPEECH & HEARING CENTRE
Regd. Office : MAWROH : SHILLONG : MEGHALAYA
Centre : UMNUIH : UCC ROAD : RI BHOI DISTRICT : MEGHALAYA

(FOREIGN CONTRIBUTION ACCOUNT)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

EXPENDITURE	CURRENT YEAR	PREVIOUS YEAR	INCOME	CURRENT YEAR	PREVIOUS YEAR
Audit fees	65836.40	41300.00	<u>Project Receipts :</u>		
Bank Charges	7295.52	4296.62	a) CBM	-	1023000.00
Educational Expenses	-	80944.17	b) UCDVO	-	932832.00
			c) Verein	2429375.00	1094699.00
<u>Project Revenue Expenses :</u>			Interest on SB A/c	53368.00	104899.00
a) CBM : Shillong (Schedule 'A')	0.00	1113034.50			
b) Verein : (Schedule 'B')	21405.00	188023.00			
c) Verein FSHC :(Schedule 'C')	1373850.00	1094699.00			
d) Manos Unidas : Schedule 'D')	5523.60	1389085.91			
e) University College Dublin		-			
Volunteers Overseas(Schedule 'E')	379836.00	389667.00			
f) CEI : (Schedule "F")	0.00	1305317.00			
g) Don Bosco Mondo : (Schedule "G")	73094.50	-			
Loss on Livestock	240000.00	-			
Depreciation	5588556.00				
			Excess of Expenditure over Income	5272654.02	2450937.20
	<u>7755397.02</u>	<u>5606367.20</u>		<u>7755397.02</u>	<u>5606367.20</u>

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants



(Signature)

KIRON JOSHI
(Membership No. 051046)
UDIN:25051046BBIKLL1247

Place : Shillong
Date : 28.09.2025

FERRANDO SPEECH & HEARING CENTRE
Regd. Office : MAWROH : SHILLONG : MEGHALAYA
Centre : UMNUIH : UCC ROAD : RI BHOI DISTRICT : MEGHALAYA

(FOREIGN CONTRIBUTION ACCOUNT)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
Opening Balances :			Audit fees	65836.40	41300.00
Cash in hand	5134.75	2420.66	Bank Charges	7295.52	4296.62
Cash at Bank :			Educational Expenses	-	80944.17
SB A/c No. 76999 with Federal Bank	1833709.28	4523290.95	TDS Paid on Audit fees	6047.00	4100.00
SB A/c No. 40090430959 with State Bank of India, Delhi Branch	25448.48	200293.10	TDS Paid on Consultancy Fees	-	5550.00
Project Advances	194600.00	194600.00	<u>Project Revenue Expenses :</u>		
			a) CBM : Shillong (Schedule 'A')	-	1113034.50
			b) Verein : (Schedule 'B')	21405.00	188023.00
<u>Project Receipts :</u>			c) Verein FSHC :(Schedule 'C')	1373850.00	1094699.00
a) CBM	-	1023000.00	d) Manos Unidas : Schedule 'D')	5523.60	1389085.91
b) UCDVO	-	932832.00	e) University College Dublin		
c) Verein	2429375.00	1094699.00	Volunteers Overseas(Schedule 'E')	379836.00	389667.00
			f) CEI : (Schedule "F")	-	1305317.00
Interest on SB A/c	53368.00	104899.00	g) Don Bosco Mondo : (Schedule "G")	73094.50	-
Recovery of TDS on :			<u>Project Capital Expenditure :</u>		
a) Audit Fee	6047.00	4100.00	a) CBM : Shillong (Schedule 'A')	-	97383.00
b) Consultant Fees	-	5550.00	b) Verein : (Schedule 'B')	459500.00	-
			c) Verein FSHC :(Schedule 'C')	-	-
			d) Manos Unidas : Schedule 'D')	-	-
			e) University College Dublin		
			Volunteers Overseas(Schedule 'E')	163329.00	-
			f) CEI : (Schedule "F")	-	-
			g) Don Bosco Mondo : (Schedule "G")	-	313392.00
			Closing Balances :		
			Cash in hand	18167.25	5134.75
			Cash at Bank :		
			SB A/c No. 76999 with Federal Bank	1757913.28	1833709.28
			SB A/c No. 40090430959 with State Bank of India, Delhi Branch	21284.96	25448.48
			Project Advances	194600.00	194600.00
	<u>4547682.51</u>	<u>8085684.71</u>		<u>4547682.51</u>	<u>8085684.71</u>

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants



KIRON JOSHI
(Membership No. 051046)
UDIN:25051046BBIKLL1247

Place : Shillong
Date : 28.09.2025

FERRANDO SPEECH & HEARING CENTRE
Regd. Office : MAWROH : SHILLONG : MEGHALAYA
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(FOREIGN CONTRIBUTION ACCOUNT)

Note 3: NPOs Fund

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

Sl No.	Particulars	Figures as at the end 31.03.2025 (in ₹)	Figures as at the of end 31.03.2024 (in ₹)
A	UNRESTRICTED FUND:		
1	General Fund:		
	Opening Balance	83479178.65	85930115.85
	(+) Excess of Income over Expenditure		
	(-) Excess of Expenditure over Income	5272654.02	2450937.20
	(-) TDS on Fixed Deposit		
		78206524.63	83479178.65
B	RESTRICTED FUND:	-	-
	(A+B)	78206524.63	83479178.65

Note 4: Short Term Borrowings

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

Sl No.	Particulars	Figures as at the end 31.03.2025 (in ₹)	Figures as at the of end 31.03.2024 (in ₹)
1	Temporary Loan	-	-
		-	-

Note 5: Other Current Liabilities

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

Sl No.	Particulars	Figures as at the end 31.03.2025 (in ₹)	Figures as at the of end 31.03.2024 (in ₹)
1	TDS Payable	-	-
2	Salary Payable	-	-
		-	-



(FOREIGN CONTRIBUTION ACCOUNT)

Note 6: Property, Plant and Equipment

SCHEDULE OF FIXED ASSETS AS AT 31.03.2025

S.No	Name of the Asset	W.D.V as on 01.04.2024	ADDITIONS		Sale/Deletion	Total	Rate of Depreciation	Current Depreciation	W.D.V as on 31.03.2025
			WIP	COMPLETED					
1	Land	2500000.00	-	-	-	2500000.00		-	2500000.00
2	Buildings	61434694.88	-	-	-	61434694.88	5%	3071735.00	58362959.88
3	Construction of Ramp	200000.00	-	-	-	200000.00	5%	10000.00	190000.00
4	Construction of Cloth Drying area	250000.00	-	-	-	250000.00	5%	12500.00	237500.00
5	Construction of Disabled Friendly Park	1228750.00	-	-	-	1228750.00	5%	61438.00	1167312.00
6	Construction of Playground	900000.00	-	-	-	900000.00	5%	45000	855000.00
			ADDITIONS						
			BEFORE	AFTER					
7	Hearing Aid Equipments	1111627.50	-	-	-	1111627.50	15%	166744.00	944883.50
8	Computer & Accessories	928752.99	-	-	-	928752.99	40%	371501.00	557251.99
9	Furniture	1279694.00	-	145500.00	-	1425194.00	10%	135244.00	1289950.00
10	Vehicle	6394386.00	-	-	-	6394386.00	15%	959158.00	5435228.00
11	Accessories & Equipments	3043065.76	-	-	-	3043065.76	15%	456460.00	2586605.76
12	Projector	309075.01	-	-	-	309075.01	15%	46361.00	262714.01
13	Camera	8000.00	-	-	-	8000.00	15%	1200.00	6800.00
14	Books	36594.00	-	-	-	36594.00	20%	7319.00	29275.00
15	Pump	309646.00	-	-	-	309646.00	15%	46447.00	263199.00
16	Solar Light	996000.00	-	-	-	996000.00	15%	149400.00	846600.00
17	Solar Pump	-	-	314000.00	-	314000.00	15%	23550.00	290450.00
18	Mobility Equipment	-	163329.00	-	-	163329.00	15%	24499.00	138830.00
	TOTAL ₹	80930286.14	163329.00	459500.00	-	81553115.14		5588556.00	75964559.14



Note 7 : Capital Work in Progress

SCHEDULE OF FIXED ASSETS AS AT 31.03.2025

S.No	Name of the Asset	W.D.V as on 01.04.2024	ADDITIONS		Sale/Deletion	Total	Rate of Depreciation	Current Depreciation	W.D.V as on 31.03.2025
			WIP	COMPLETED					
	TOTAL ₹	-	-	-	-	-		-	-



FERRANDO SPEECH & HEARING CENTRE
Regd. Office : MAWROH : SHILLONG : MEGHALAYA
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(FOREIGN CONTRIBUTION ACCOUNT)

Note 8: Cash and Cash Balances

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

Sl No.	Particulars	Figures as at the	Figures as at the
		end of 31.03.2025 (in ₹)	end of 31.03.2024 (in ₹)
1	<u>CASH AND CASH EQUIVALENTS:</u>		
a)	On Current Accounts		
b)	On Savings Accounts		
	i) with Federal Bank :		
	A/c No.7699	1757913.28	1833709.28
	i) with State Bank of India, Delhi Branch :		
	A/c No. 40090430959	21284.96	25448.48
c)	Fixed Deposits		
	Deposits with original maturity of less than three months	-	-
d)	Cheques, drafts on hand	-	-
e)	Cash on hand	18167.25	5134.75
	Total	1797365.49	1864292.51
2	<u>OTHER BANK BALANCES:</u>		
a)	Bank Deposits	-	-
b)	Earmarked Bank Deposits	-	-
c)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
d)	Margin money or deposits under lien	-	-
e)	Others (specify nature)	-	-
	Total other bank balances	-	-
	(1+2)	1797365.49	1864292.51



Note 9: Short Term Loans and advances

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

Sl No.	Particulars	Figures as at the	Figures as at the
		end of 31.03.2025	end of 31.03.2024
		(in ₹)	(in ₹)
1	Project Advances	194600.00	194600.00
		<u>194600.00</u>	<u>194600.00</u>

Note 10: Other Current Assets

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

Sl No.	Particulars	Figures as at the	Figures as at the
		end of 31.03.2025	end of 31.03.2024
		(in ₹)	(in ₹)
1	TDS Recoverable	-	-
2	Accrued Interest	-	-
		<u>-</u>	<u>-</u>

Note 11: Inventories

SCHEDULE FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2025

Sl No.	Particulars	Figures as at the	Figures as at the
		end of 31.03.2025	end of 31.03.2024
		(in ₹)	(in ₹)
1	Livestock	250000.00	490000.00
		<u>250000.00</u>	<u>490000.00</u>





Kiron Joshi & Associates

Chartered Accountants

Regn. No. 313048 E

L D B Building : G. S. Road, Shillong - 793 001, Phone : 2223727, Fax : (0364) 2224647, Email : kironjoshiassociates@gmail.com

AUDITORS' REPORT

We have verified the attached Balance Sheet as at 31.03.2025 and the annexed Income & Expenditure Account and Receipts & Payments Account for the year ended on that date of FERRANDO SPEECH & HEARING CENTRE : MAWROH : SHILLONG : MEGHALAYA (Local Account), with the books of accounts and supportings as made available to us for verification and certify that we have found the same in agreement therewith.

Place: Shillong
Date: 28.09.2025



for KIRON JOSHI & ASSOCIATES
Chartered Accountants

KIRON JOSHI
(Membership No.051046)
UDIN:25051046BBIKLL1247

FERRANDO SPEECH & HEARING CENTRE
Regd. Office : MAWROH : SHILLONG : MEGHALAYA
Centre : UMNUIH : UCC ROAD : RI BHOI DISTRICT : MEGHALAYA

(LOCAL ACCOUNT)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
Opening Balances :			Audit Fees	54280.00	67260.00
Cash in hand	142500.01	116639.01	Bank Charges	27.16	28.00
Cash at Bank :			Bus Running Expenses	237001.00	440764.72
SB A/c with :			Celebration & Function	60313.00	113214.00
a) Federal Bank			Charity & Donation	5500.00	17000.00
i) A/c No. 85503	2014100.00	3741233.00	Clothing & Footwear	32501.00	51258.00
b) South Indian Bank			Computer Expenses	13100.00	4581.00
i) A/c No. 0163	1461624.96	1893628.96	Duties & Taxes	16600.00	8300.00
ii) A/c No. 2948	140915.92	74543.82	Educational Expenses	215458.00	163590.00
iii) A/c No. 04496	26321.00	11291.00	Farm & garden Expenses	97460.00	84867.00
c) State Bank of India			Fooding & Lodging	-	2388928.00
A/c No. 10228762536	222659.54	330732.54	Fuel, Gas & Firewood	169830.00	226100.00
Fixed Deposits	593796.00	553881.00	Generator Expenses	6800.00	24800.00
			Health Care Expenses	106281.00	114874.00
			Honorarium	-	583100.00
Grant received from :			Medical Expenses	68125.00	93796.00
Office of the District Social Welfare			NEHU Foundation Course	-	38930.00
Officer, Nongpoh, Ri Bhoi District,			NIOS Expenses	15240.00	-
Govt. of Meghalaya for :	-	250000.00	POL	243999.00	248582.28
i) Vocational/Skill Training	192000.00	-	Postage & Communication	44683.00	35737.00
ii) Maintenance	600000.00	-	Printing & Stationery	33848.00	57353.00
a) Office of the District Social Welfare			Provisions & Household	2344883.00	54109.00
Officer, Shillong' East Khasi Hill District,			Repairs & Maintenance	1068097.00	246169.00
Govt. of Meghalaya for :			Retreat & Seminar	107880.00	45100.00
i) Salary	6066000.00	-	Salary to Non Teaching Staff	1098325.00	997500.00
b) Directorate of JanVikasSamiti,			Salary to Teaching Staff	947400.00	-
Christ Nagar, Varanasi,			Toiletries	37709.00	52998.00
Uttar Pradesh	728880.00	765180.00	Travelling & Conveyance	96354.00	89428.00
i) TDS	-	25703.00	Vehicle Expenses	77771.00	226616.00
			Vehicle Insurance	61887.00	112540.00
Received from Directorate of Arts &			Vocational Training Expenses	397716.00	269971.00
Culture, Shillong, Govt. of Meghalaya for :			Wages	2800.00	23000.00
a) Accomodation	33000.00	-	Water & Electric Charges	170225.00	147868.00
b) Food	70500.00	-	Website Renewal	19098.00	-
c) Hall Rent	20000.00	-			
d) Water	2100.00	-	PROJECT EXPENDITURE :		
e) Flex	2500.00	-	a) DSWO Maintenance Expenses		
f) Prizes	3500.00	-	i) Furniture	-	38000.00
Received from Don Bosco Educational			ii) Vehicle Expenses	-	52498.00
Society for education of Children	335000.00	-	iii) Fooding	-	9502.00
			iv) Repairs & Maintenance	150000.00	-
			b) Social Welfare Salary Teacher's		
			Expenses	6087000.00	2766000.00
OTHER RECEIPTS :			c) JVS		
a) Health Care Receipts	593337.00	666625.00	i) Hostel Fees	499000.00	388000.00
b) Donation & Contributions	191300.00	59000.00	ii) School Fees	202203.00	180000.00
c) Sisters' Honorarium	414000.00	792192.00	d) Social Welfare Vocational/Skill		
d) Vocational Training	1119979.00	455760.00	Training		
e) Honorarium from Parish	40000.00	-	a) Honorarium for Instructor	36000.00	-
			b) Raw materials	60000.00	-
			c) Stipend for Trainees	90000.00	-
			d) Miscellaneous	6000.00	-
Balance C/f	15014013.43	9736409.33	Balance C/f	14981394.16	10462362.00

Contd...P/2



