

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

Accounting Year : 2024-25
 Assessment Year : 2025-26

PAN : AAAAF0072C
 Status: A.O.P (TRUST)

COMPUTATION STATEMENT

	Amount	Amount	Amount
Gross Income received by the Trust (As Per Receipt & Payment Account)			14684095
Add : Project Receipts			10147855
			24831950
<u>Application by way of Revenue Expenses :</u>			
Less : Establishment & Administrative Expenses		3688666	
Less : Application towards object of the Society as per Income and Expenditure Account:			
a) Donation : Other than Corpus	77214		
b) Medical Relief	106281		
c) Educational	9133683	9317178	
		13005844	
Add: Project Expenses		8983912	
a) Educational Expenses		21989756	
Add : Application by way of Capital Expenditure (Note 2)			
a) Local A/c		1483324	
b) FC A/c		622829	24095909
			736041
Less : Amount accumulated being less than 15% of ` 21143284/- u/s 11(1)(a)			736041
(after deducting Establishment and Administrative Expenses)			
Total Income is:			NIL

Note 1: No Tax is payable since the total income is NIL

Note 2: Capital Expenditure:

Purchase of Assets:		
a) FC A/c	622829	
b) Local A/c	1483324	2106153

Note 3: Details of Set Apart u/s 11(2) in last 7 years:

Financial Year	Amount	Utilised		Balance	Purpose
		Financial Year	Amount		
2016-17	-	-	-	-	-
2017-18	-	-	-	-	-
2018-19	-	-	-	-	-
2019-20	600000	2020-21	443895	-	Food & Provision
		2021-22	156105		
2020-21	900000	2021-22	900000	-	Repair & Maintenance and Salary
2021-22	-	-	-	-	-
2022-23	-	-	-	-	-

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Accounting Year : 2024-25
 Assessment Year : 2025-26

PAN : AAAAF0072C
 Status: A.O.P (TRUST)

Summary of Establishment & Administrative Expenses

	Amount	Amount
Establishment & Administrative Expenses		-
1 Rents		1839869
2 Repair and Maintenance		-
3 Compensation to Employees :		1098325
Non Teaching Staff		61887
4 Insurance		-
5 Workmen and staff welfare expenses		-
6 Entertainment and Hospitality		-
7 Advertisement		-
8 Professional/Consultancy fees/ Fee for technical services		141499
9 Conveyance and travelling expenses other than on foreign travel		-
10 Remuneration to Trustee		-
11 Rates and Taxes, paid or payable to Government or any local body (excluding taxes on income)		-
12 Interest		137226
13 Audit fee		-
14 Depreciation and amortisation cost of which is not already claimed as application in same or any other previous year		-
15 Other Expenses		
a) Celebration & Functions	113202	
b) Seminar, Meeting Etc.	154145	
c) Postage & Telephone	56256	
d) Tea & Refreshments		
e) Printing & Stationery	86257	
f) Honorarium		409860
g) Miscellaneous		-
Total Establishment & Administrative Expenses :		3688666



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

FORM No. 10B

(See rule 16CC and 17B)

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the Balance Sheet of **FERRANDO SPEECH & HEARING CENTRE : UMNIUH:UCC ROAD: RI BHOI DISTRICT: MEGHALAYA** as at 31st March 2025 and the Income and Expenditure account, Receipts & Payments Account for the year ended on that date are in agreement with the books of account maintained by the said Society/trust or institution.

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

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

Observation(s): Nil

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view—

- i) in the case of the balance sheet, of the state of affairs of the above named Society/ trust or institution as on 31st March 2025.

AND

- ii) in the case of the Income and Expenditure account of the excess of expenditure over income of its accounting year ending on 31st March 2025 subject to the following observations/qualifications-

Observation(s): NIL

The prescribed particulars are annexed hereto.

Place : Shillong
Date : 28.09.2025



for KIRON JOSHI & ASSOCIATES
Chartered Accountants

KIRON JOSHI
(Membership No.051046)
UDIN:25051046BMLKLL1247

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

BALANCE SHEET AS AT 31.3.2025

(Amount in ₹)

Particulars		Note	31.03.2025	31.3.2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	60265740.07	61322328.82
(b)	Restricted Funds	3	849007.07	307893.17
			61114747.14	61630221.99
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	19993.15	19993.15
(b)	Payables		-	-
(c)	Other current liabilities	5	464746.00	-
(d)	Short-term provisions		-	-
			484739.15	19993.15
	Total		61599486.29	61650215.14
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	6	47209044.61	49531321.61
(ii)	Intangible assets		-	-
(iii)	Capital work in progress	7	3742529.00	2268545.00
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
			50951573.61	51799866.61
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories	11	640000.00	1061000.00
(c)	Receivables		-	-
(d)	Cash and bank balances	8	9379932.68	8594748.53
(e)	Short Term Loans and Advances	9	194600.00	194600.00
(f)	Other current assets	10	433380.00	-
			10647912.68	9850348.53
	Total		61599486.29	61650215.14
	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:25051046BBIKLL1247

Place: Shillong
Date : 28.09.2025

FERRANDO SPEECH & HEARING CENTRE

Regd Office: Mawroh: Shillong: Meghalaya

Note:1 :Brief about the Entity

Ferrando Speech & Hearing Centre is registered with Govt. of Meghalaya and also under Section 12AB of Income Tax Act.

To serve people through program in education, livelihood, and social welfare, empowering children, youth, and families to create a brighter future.

Note :2

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31.03.2025

1. The accounts are prepared on the basis of historical cost convention and on the accounting principles of a going concern. The income and expenditure are recognized on accrual method of accounting.
2. Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
3.
 - a) Fixed Assets have been stated at cost as reduced by depreciation. Details are given in Note 4
 - b) Depreciation have been provided on WDV method as per the rate and method prescribed in Income Tax Rules.
 - c) As the original cost of the assets procured in the past could not be ascertained, the value of the assets are at WDV method rather than on gross block.
4. Provision for retirement benefits to staff have not been made. The same will be charged off to accounts as and when paid.



FERRANDO SPEECH & HEARING CENTRE
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Note 3: NPOs Fund

SCHEDULE FORMING PART OF THE CONSOLIDATED 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	<u>UNRESTRICTED FUND:</u>		
1	<u>General Fund:</u>		
	Opening Balance	61322328.82	58598510.35
	(+) Excess of Income over Expenditure		2300746.47
	(-) Excess of Expenditure over Income	1726560.75	
	(+) Capital Expenditure from Project fund Capitalised	622829.00	448775.00
	(-) TDS on Grant		25703.00
	(-) TDS on Fixed Deposit	4267.00	-
	(+) Income Tax Refund :		
	a) AY 2023-24	25710.00	-
	b) AY 2024-25	25700.00	-
		60265740.07	61322328.82
B	<u>RESTRICTED FUND:</u>		
	<u>PROJECT FUND :</u>		
	Opening Balance	307893.17	6416580.58
	(+) Received during the year		
	a) FC Account	2429375.00	3050531.00
	b) Local Account	7548980.00	1040883.00
		10286248.17	10507994.58
	(-) Utilised during the year		
	a) FC Account :		
	i) Revenue Expenses	1853709.10	5479826.41
	ii) Capital Expenses	622829.00	410775.00
	b) Local Account :		
	i) Revenue Expenses	6960703.00	4271500.00
	ii) Capital Expenses		38000.00
		849007.07	307893.17
	(A+B)	61114747.14	61630221.99

Note 4: Short Term Borrowings

SCHEDULE FORMING PART OF THE CONSOLIDATED 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	19,993.15	19993.15
		19,993.15	19,993.15



Note 5: Other Current Liabilities**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 end	of
		31.03.2025	31.03.2024	
		(in ₹)	(in ₹)	
1	Expenses Payable :			-
	a) Bus Running Expenses	30639.00		-
	b) Medical expenses	840.00		-
	c) Provisions & Household	182038.00		-
	d) Salary to Non Teaching Staff	74500.00		-
	e) Provisions & Household	390.00		-
	f) Repairs & Maintenance	1031.00		-
	g) Toiletries	3808.00		-
2	Project Expenses Payable :			
	i) Hostel Fees (JVS)	112500.00		-
	ii) School Fees (JVS)	57000.00		-
3	TDS Payable :			
	a) Contractor			
	Opening Balance	-		
	(+) Recovered during the year	11750.00		
		<u>11750.00</u>		
	(-) Paid during the year	9750.00	2000.00	-
	b) Audit fees			
	Opening Balance	-		
	(+) Recovered during the year	10647.00		
		<u>10647.00</u>		
	(-) Paid during the year	10647.00	-	-
		<u>464746.00</u>		-



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CONSOLIDATED SCHEDULES ATTACHED TO BALANCE SHEET AS AT 31.03.2025

Note 6: Property, Plant and Equipment

S.No	Name of the Asset	W.D.V as on 01.04.2024	ADDITIONS		Sale/Deletion/Adj ustment	Total	Rate of Depreciation	Current Depreciation	W.D.V as on 31.03.2025
			Work in Progress	Work Completed					
1	Land	4341766.00	-	-	-	4341766.00	-	-	4341766.00
2	Building	22672131.70	-	-	-	22672131.70	5%	1133607.00	21538524.70
3	Ramp	147018.00	-	-	-	147018.00	5%	7351.00	139667.00
4	Cloth Drying Area	183774.00	-	-	-	183774.00	5%	9189.00	174585.00
5	Playground	696402.00	-	-	-	696402.00	5%	34820.00	661582.00
6	Disabled Friendly Park	963000.00	-	-	-	963000.00	5%	48150.00	914850.00
7	Cattle Shed	332920.00	-	-	-	332920.00	5%	16646.00	316274.00
8	Girls Hostel	447982.00	-	-	-	447982.00	5%	22399.00	425583.00
9	Sericulture Shed	216783.00	-	-	-	216783.00	5%	10839.00	205944.00
10	Building (VTC & Dairy Farm)	12827897.00	-	-	-	12827897	5%	641395.00	12186502.00
			ADDITIONS						
			BEFORE 30.09.2024	AFTER 30.09.2024					
11	Computer & Accessories	80593.44	-	-	-	80593.44	40%	32237.00	48356.44
12	Equipments & Machinerics	944316.92	-	-	-	944316.92	15%	141648.00	802668.92
13	Furniture	1303895.80	9000.00	145500.00	-	1458395.80	10%	138565.00	1319830.80
14	Hearing Aid Equipments	31645.35	-	-	-	31645.35	15%	4747.00	26898.35
15	Vehicle	3290307.74	-	-	-	3290307.74	15%	493546.00	2796761.74
16	Water Pump	183716.71	-	-	-	183716.71	15%	27558.00	156158.71
17	Books	21767.21	340.00	-	-	22107.21	20%	4421.00	17686.21
18	Tractor	35368.73	-	-	-	35368.73	15%	5305.00	30063.73
19	Projector	157992.01	-	-	-	157992.01	15%	23699.00	134293.01
20	Camera	3017.00	-	-	-	3017.00	15%	453.00	2564.00
21	Solar Light	565793.00	-	-	-	565793.00	15%	84869.00	480924.00
22	Mobile Phone	7862.00	-	-	-	7862.00	15%	1179.00	6683.00
23	Water Tank	25500.00	-	-	-	25500.00	15%	3825.00	21675.00
24	Laptop	49872.00	-	-	-	49872.00	40%	19949.00	29923.00
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	49531321.61	172669.00	459500.00		50163490.61	-	2954446.00	47209044.61



Note 7 : Capital Work in Progress

S.No	Name of the Asset	W.D.V as on 01.04.2024	ADDITIONS		Sale/Deletion/Adj ustment	Total	Rate of Depreciation	Current Depreciation	W.D.V as on 31.03.2025
			Work in Progress	Work Completed					
1	Building	2268545.00	1473984.00	-	-	3742529.00	-	-	3742529.00
	TOTAL	2268545.00	1473984.00	-	-	3742529.00	-	-	3742529.00



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Note 8: Cash and Cash Balances

SCHEDULE FORMING PART OF THE CONSOLIDATED 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	<u>CASH AND CASH EQUIVALENTS:</u>		
a)	On Current Accounts		
b)	On Savings Accounts		
	a) Federal Bank		
	i) A/c No. 85503	2568407.00	2014100.00
	ii) A/c No. 76999	1757913.28	1833709.28
	b) South Indian Bank		
	i) A/c No. 0163	3090690.96	1461624.96
	ii) A/c No. 2948	301990.61	140915.92
	iii) A/c No. 04496	25563.00	26321.00
	c) State Bank of India		
	A/c No. 10228762536	706667.54	222659.54
	SB A/c No. 40090430959	21284.96	25448.48
	d) Meghalaya Rural Bank		
	A/c No. 87013354449	61822.20	37513.00
	e) MCAB		
	A/c No. 53202	78791.15	20392.15
	f) MRB		
	A/c No.0000087011616012	17773.72	2023797.44
c)	Fixed Deposits	632199.00	593796.00
	Deposits with original maturity of less than three months	-	-
d)	Cheques, drafts on hand	-	-
e)	Cash on hand	116829.26	194470.76
	Total	9379932.68	8594748.53
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	-	-
		9379932.68	8594748.53

(1+2)



Note 9: Short Term Loans and advances**SCHEDULE FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2025**

SI No.	Particulars	Figures as at the	Figures as at the
		end of 31.03.2025 (in ₹)	end of 31.03.2024 (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 CONSOLIDATED BALANCE SHEET AS AT 31.03.2025**

SI No.	Particulars	Figures as at the	Figures as at the
		end of 31.03.2025 (in ₹)	end of 31.03.2024 (in ₹)
1	Receivables :	-	-
	a) Bus fee	4000.00	
	b) Honorarium from Parish	8000.00	
	c) Hostel fee	159230.00	
	d) School fee	81400.00	
	e) Vocational Training	11250.00	
2	Project Receivables :		
	a) Directorate of JanVikasSamiti, Christ Nagar, Varanasi, Uttar Pradesh	169500.00	
		<u>433380.00</u>	<u>-</u>

Note 11: Inventories**SCHEDULE FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2025**

SI No.	Particulars	Figures as at the	Figures as at the
		end of 31.03.2025 (in ₹)	end of 31.03.2024 (in ₹)
1	Livestock	640000.00	1061000.00
		<u>640000.00</u>	<u>1061000.00</u>

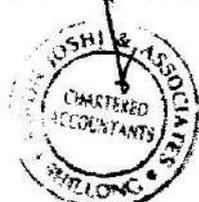


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Schedules of Project Expenses

Sl No.	Particulars	CURRENT YEAR			PREVIOUS YEAR		
		Capital Expenses	Revenue Expenses	Total	Capital Expenses	Revenue Expenses	Total
1	Schedule A : CBM, Shillong						
	a) School Screening & Awareness	-	-	-	-	125001.00	125001.00
	b) Expansion of Inclusive Services	-	-	-	-	208820.00	208820.00
	c) Capacity Building	-	-	-	-	50000.00	50000.00
	d) Evaluation Cost	-	-	-	-	-	-
	i) Consultant Fees	-	-	-	-	49950.00	49950.00
	ii) TDS on Consultant Fees	-	-	-	-	5550.00	5550.00
	e) Training on Community Education Centre	-	-	-	97383.00	202617.00	300000.00
	f) Training for Soft Skills	-	-	-	-	37500.00	37500.00
	g) Organising Job Mela Placement Initiative	-	-	-	-	50000.00	50000.00
	h) DPO Planning & Management	-	-	-	-	50000.00	50000.00
	i) Blended Learning for Parents & Digital Tech	-	-	-	-	25000.00	25000.00
	j) Developing Fund Raising Strategy	-	-	-	-	90000.00	90000.00
	k) Project Staff Salary	-	-	-	-	99000.00	99000.00
	l) Administration Monitoring Cost/Audit cost :						
	i) Printing & Stationery	-	-	-	-	12784.00	12784.00
	ii) Audit fees	-	-	-	-	12980.00	12980.00
	m) Bank Interest Expenses	-	-	-	-	93832.50	93832.50
	Total	-	-	-	97383.00	1113034.50	1210417.50
2	Schedule B : Verein						
	a) Verein Children's Hostel	459500.00	21405.00	480905.00	-	188023.00	188023.00
	Total	459500.00	21405.00	480905.00	-	188023.00	188023.00
3	Schedule C : Verein FSHC						
	Educational Expenses	-	1373850.00	1373850.00	-	1094699.00	1094699.00
	Total	-	1373850.00	1373850.00	-	1094699.00	1094699.00
4	Schedule D : Manos Unidas						
	a) Project Co-ordinator	-	-	-	-	75000.00	75000.00
	b) Travel & Accomodation	-	-	-	-	26876.91	26876.91
	c) Provide Tins to Thatch Roof Permanently	-	-	-	-	107209.00	107209.00
	d) Banners	-	-	-	-	6500.00	6500.00
	e) Meeting to Discuss Responsibilities & Group	-	-	-	-	25000.00	25000.00
	f) Programme on Entrepreneurship & Market Village	-	-	-	-	74000.00	74000.00
	g) Training on Pig Rearing	-	-	-	-	24500.00	24500.00
	h) Purchase of Piglet	-	-	-	-	1050000.00	1050000.00
	i) Audit fees	-	5523.60	5523.60	-	-	-
	Total	-	5523.60	5523.60	-	1389085.91	1389085.91
5	Schedule E : University College Dublin Volunteers Overseas						
	a) Support Physiotherapist	-	-	-	-	120000.00	120000.00
	b) Postural Management & Mobility Equipment	163329.00	-	163329.00	-	84040.00	84040.00
	c) Physiotherapy Assessment Treatment	-	69663.00	69663.00	-	87300.00	87300.00
	d) Preparation of Accomodation	-	39261.00	39261.00	-	10739.00	10739.00
	e) Contingency	-	22500.00	22500.00	-	23000.00	23000.00
	f) Stationeries	-	3412.00	3412.00	-	8588.00	8588.00
	g) Transportation of P & O	-	-	-	-	10000.00	10000.00
	h) Support Prosthetic & Orthotic	-	-	-	-	46000.00	46000.00
	i) Health Workshop & Awareness Program	-	5000.00	5000.00	-	-	-
	j) Support Speech Therapist	-	180000.00	180000.00	-	-	-
	k) Support Physiotherapist	-	60000.00	60000.00	-	-	-
	Balance C/F	163329.00	379836.00	543165.00	-	389667.00	389667.00

Contd... P/2



	Balance B/F	163329.00	379836.00	543165.00	-	389667.00	389667.00
	g) Support for Physiotherapies Assistance	-	-	-	-	-	-
	h) Support for Physiotherapists	-	-	-	-	-	-
	i) Support IT Cost(Communication & Wifi)	-	-	-	-	-	-
	j) Wheelchair	-	-	-	-	-	-
	Total	163329.00	379836.00	543165.00	-	389667.00	389667.00
6	Schedule F : CEI						
	a) Individual Home Based Therapy	-	-	-	-	125000.00	125000.00
	b) Support for Education & Coaching Children Expenses	-	-	-	-	960300.00	960300.00
	c) School Screening Eye,Awareness Diagnostic Camp	-	-	-	-	220017.00	220017.00
	Total	-	-	-	-	1305317.00	1305317.00
7	Schedule G : Don Bosco Mondo						
	a) Awareness & Mobilisation of the Village	-	-	-	-	-	-
	b) Computer	-	-	-	-	-	-
	c) Computer Instructor	-	-	-	-	-	-
	d) Entrepreneurship Training	-	-	-	-	-	-
	e) Furniture	-	-	-	39760.00	-	39760.00
	f) Ginger Machine	-	-	-	273632.00	-	273632.00
	g) Sanitary Napkin Machine	-	-	-	-	-	-
	h) Tailoring Machine	-	-	-	-	-	-
	i) Tailoring Materials	-	73094.50	73094.50	-	-	-
	j) Training Co-ordinator	-	-	-	-	-	-
	k) Vocational Training Co-ordinator	-	-	-	-	-	-
	Total	-	73094.50	73094.50	313392.00	-	313392.00
	Grand Total	622829.00	1853709.10	2476538.10	410775.00	5479826.41	5890601.41



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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

EXPENDITURE	CURRENT YEAR(₹)	PREVIOUS YEAR(₹)	INCOME	CURRENT YEAR(₹)	PREVIOUS YEAR(₹)
Audit Fees	137226.40	108560.00	Fees received :		
Bank Charges	8465.78	5564.58	a) Admission	57500.00	433900.00
Bus Running Expenses	267640.00	440764.72	b) Bus	67200.00	121780.00
Celebration & Function	113202.00	160987.00	c) Hostel	5600301.00	4794547.00
Charity & Donation	77214.00	31618.00	d) School	1952455.00	1098380.00
Clothing & Footwear	41714.00	52808.00	e) Annual	31050.00	29350.00
Computer Expenses	16500.00	16471.00	f) Computer	183350.00	149400.00
Duties & Taxes	16600.00	8300.00	g) Tuition	389150.00	336100.00
Educational Expenses	224268.00	267434.17			
Electric Charges	15146.00	12018.00	Income from :		
Examination Expenses	18980.00	-	a) Hiring of Bus	910000.00	36900.00
Expenses on VTC	-	162486.00	b) Farm & Gardening	681235.00	566640.00
Farm & garden Expenses	286056.00	456557.72	c) Gas Subsidy	304.85	87.10
Fooding & Lodging	-	2388928.00	d) TC	1900.00	4900.00
Fuel, Gas & Firewood	305730.00	250500.00	e) Food & Lodging	1800.00	-
Generator Expenses	6800.00	24800.00	f) Training	7150.00	-
Health Care Expenses	106281.00	114874.00	g) Vocational Training Centre	56500.00	-
Honorarium	-	583100.00	h) Seminar & Courses	33430.00	-
Medical Expenses	212441.00	105162.00	i) Admission forms	420.00	-
NEHU Foundation Course	-	389300.00	j) Hall Rent	15000.00	-
NIOS Expenses	15240.00	-	Interest on :		
POL	452169.00	391882.28	a) SB A/c	260246.58	288490.00
Postage & Communication	56256.00	42324.00	b) Fixed Deposits	42670.00	39915.00
Printing & Stationery	86257.00	88317.00	c) Income Tax Refund :		
Provisions & Household	3757039.00	1235097.16	i) AY 2023-24	1930.00	-
Repairs & Maintenance	1840900.00	308699.00	ii) AY 2024-25	1030.00	-
Retreat & Seminar	187145.00	65200.00			
Salary	817300.00	2794080.00	Contribution Received from		
Salary to Non Teaching Staff	1172825.00		a) Little Flower Hatigoan	-	4000000.00
Salary to Teaching Staff	1738900.00		b) CBM ,India Trust	-	1886900.00
Soil & Water Conservation Expense	86736.00	0.00			
Sports Expenses	17105.00	11960.00			
SSA Stationery	9000.00	32504.00	OTHER RECEIPTS :		
Teaching Aids	4719.00	1960.00	a) Health Care Receipts	593337.00	666625.00
Toiletries	47941.00	62449.00	b) Donation & Contributions	1165801.00	84000.00
Travelling & Conveyance	141499.00	186358.00	c) Sisters' Honorarium	1284250.00	1577992.00
Vehicle Expenses	93101.00	312266.00	d) SSA Stationery	9000.00	12000.00
Vehicle Insurance	61887.00	112540.00	e) Vocational Training	1131229.00	643990.00
Vocational Training Expenses	559804.00	269971.00	f) Honorarium from Parish	48000.00	0.00
Wages	109680.00	23000.00			
Water & Electric Charges	170225.00	147868.00	Received from Don Bosco Educational Society for education of Children	335000.00	-
Website Renewal	19098.00	-			
			Grant received from Soil & water Conservation	86736.00	-
Loss on Livestock	421000.00				
Depreciation	2954448.00	3134811.00			
Excess of Income over Expenditure	-	2300746.47	Excess of Expenditure Over Income	1726560.75	-
	<u>16674536.18</u>	<u>16751896.10</u>		<u>16674536.18</u>	<u>16751896.10</u>

Place : Shillong
 Date : 28.09.2025

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

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



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

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPTS	CURRENT YEAR(₹)	PREVIOUS YEAR(₹)	PAYMENTS	CURRENT YEAR(₹)	PREVIOUS YEAR(₹)
Opening Balances :			Audit Fees	137226.40	108560.00
Cash in hand	194470.76	147405.67	Bank Charges	8465.78	5564.58
Cash at Bank :					
SB A/c with :			Bus Running Expenses	237001.00	440764.72
a) Federal Bank			Celebration & Function	113202.00	160987.00
i) A/c No. 85503	2014100.00	3741233.00	Charity & Donation	77214.00	31618.00
ii) A/c No. 76999	1833709.28	4523290.95	Clothing & Footwear	41714.00	52803.00
b) South Indian Bank			Computer Expenses	16500.00	16471.00
i) A/c No. 0163	1461624.96	1893628.96	Duties & Taxes	18600.00	8300.00
ii) A/c No. 2948	140915.92	74543.82	Educational Expenses	224268.00	267434.17
iii) A/c No. 04496	26321.00	11291.00	Electric Charges	15146.00	12018.00
c) State Bank of India			Examination Expenses	18980.00	-
A/c No. 10228762536	222659.54	330732.54	Expenses on VTC	-	162486.00
SB A/c No. 40090430959	25448.48	200293.10	Farm & garden Expenses	286056.00	456557.72
d) Meghalaya Rural Bank			Fooding & Lodging	-	2388928.00
A/c No. 87013354449	37513.00	220141.00	Fuel, Gas & Firewood	305730.00	250500.00
e) MCAB			Generator Expenses	6800.00	24800.00
A/c No. 53202	20392.15	2899.15	Health Care Expenses	106281.00	114874.00
f) MRB			Honorarium	-	583100.00
A/c No.0000087011616012	2023797.44	30386.28	Medical Expenses	211601.00	105162.00
Fixed Deposits	593796.00	553881.00	NEHU Foundation Course	-	38930.00
Project Advances	194600.00	194600.00	NIOS Expenses	15240.00	-
			POL	452169.00	391882.28
Project Receipts :			Postage & Communication	56256.00	42324.00
a) CBM	-	1023000.00	Printing & Stationery	86257.00	88317.00
b) UCDVO	-	932832.00	Provisions & Household	3574611.00	1235097.16
c) Verein	2429375.00	1094699.00	Repairs & Maintenance	1839869.00	308699.00
			Retreat, Seminar & Meeting	187145.00	65200.00
Grant received from :			Salary	817300.00	2794080.00
a) Office of the District Social Welfare			Salary to Non Teaching Staff	1098325.00	-
Officer, Nongpoh, Ri Bhoi District,			Salary to Teaching Staff	1738900.00	-
Govt. of Meghalaya for :		250000.00	Soil & Water Conservation Expenses	86736.00	-
i) Vocational/Skill Training	192000.00		Sports Expenses	17105.00	11960.00
ii) Maintenance	600000.00		SSA Stationery	9000.00	32504.00
a) Office of the District Social Welfare			Teaching Aids	4719.00	1960.00
Officer, Shillong, East Khasi Hill District,			Toiletries	44133.00	62449.00
Govt. of Meghalaya for :			Travelling & Conveyance	141499.00	186358.00
i) Salary	6066000.00		Vehicle Expenses	93101.00	312266.00
Directorate of JanVikasSamiti,			Vehicle Insurance	61887.00	112540.00
Christ Nagar, Varanasi,			Vocational Training Expenses	559804.00	269971.00
Uttar Pradesh	728880.00	765180.00	Wages	109680.00	23000.00
i) TDS	-	25703.00	Water & Electric Charges	170225.00	147668.00
			Website Renewal	19098.00	-
Received from Directorate of Arts & Culture, Shillong, Govt. of Meghalaya for :					
a) Accomodation	33000.00	-			
b) Food	70500.00	-			
c) Hall Rent	20000.00	-			
d) Water	2100.00	-			
e) Flex	2500.00	-			
f) Prizes	3500.00	-			
Received from Don Bosco Educational Society for education of Children	335000.00	-			
Grant received from Soil & water Conservation, Ri-Bhoi, Meghalaya	86736.00	-			
			PROJECT EXPENDITURE :		
			a) DSWO Maintenance Expenses		
			i) Furniture	-	38000.00
			ii) Vehicle Expenses	-	52498.00
			iii) Fooding	-	9502.00
			iv) Repairs & Maintenance	150000.00	
			b) Social Welfare Salary Teacher's Expenses	6087000.00	2766000.00
			c) JVS		
			i) Hostel Fees	499000.00	388000.00
			ii) School Fees	202203.00	180000.00
			d) Social Welfare Vocational/Skill Training		
			a) Honorarium for Instructor	36000.00	-
			b) Raw materials	60000.00	-
			c) Stipend for Trainees	90000.00	-
			d) Miscellaneous	6000.00	-
Balance C/f	19358939.53	16015740.47	Balance C/f	20136047.18	14750338.63



Balance B/f	19358939.53	16015740.47	Balance B/f	20136047.18	14750338.63
OTHER RECEIPTS :			Project Revenue Expenses :		
a) Health Care Receipts	593337.00	666625.00	a) CBM : Shillong (Schedule 'A')	-	1113034.50
b) Donation & Contributions	1165801.00	84000.00	b) Verein : (Schedule 'B')	21405.00	188023.00
c) Sisters' Honorarium	1284250.00	1577992.00	c) Verein FSHC :(Schedule 'C')	1373850.00	1094699.00
d) SSA Stationery	9000.00	12000.00	d) Manos Unidas : Schedule 'D')	5523.60	1389085.91
e) Vocational Training	1119979.00	643990.00	e) University College Dublin		
f) Honorarium from Parish	40000.00		Volunteers Overseas(Schedule 'E')	379836.00	389667.00
			f) CEI : (Schedule "F")	-	1305317.00
Fees received :			g) Don Bosco Mondo : (Schedule "G")	73094.50	-
a) Admission	57500.00	433900.00			
b) Bus	63200.00	121780.00	Project Capital Expenditure :		
c) Hostel	5441071.00	4794547.00	a) CBM : Shillong (Schedule 'A')	-	97383.00
d) School	1871055.00	1098380.00	b) Verein : (Schedule 'B')	459500.00	-
e) Annual	31050.00	29350.00	c) Verein FSHC :(Schedule 'C')	-	-
f) Computer	183350.00	149400.00	d) Manos Unidas : Schedule 'D')	-	-
g) Tuition	389150.00	336100.00	e) University College Dublin		
			Volunteers Overseas(Schedule 'E')	163329.00	-
Income from :			f) CEI : (Schedule "F")	-	-
Hiring of Bus	910000.00	36900.00	g) Don Bosco Mondo : (Schedule "G")	-	313392.00
b) Farm & Gardening	681235.00	566640.00			
c) Gas Subsidy	304.85	87.10	TDS on :		
d) TC	1900.00	4900.00	a) Audit fees	10647.00	9800.00
e) Food & Lodging	1800.00	-	b) Consultancy Fees	-	5550.00
f) Training	7150.00	-	c) Contractor	9750.00	5000.00
g) Vocational Training Centre	56500.00	-	d) JVS	-	25703.00
h) Seminar & Courses	33430.00	-	e) Fixed Deposit	4267.00	-
i) Admission forms	420.00	-	Taining Expenses on :		
j) Hall Rent	15000.00	-	a) Bee Keeping	-	94200.00
			b) Poultry	-	139500.00
Interest on :			c) Bee with Hives	-	641800.00
a) SB A/c	260246.58	288490.00	Purchase of :		
b) Fixed Deposits	42670.00	39915.00	a) Equipment		3000.00
c) Income Tax Refund :			b) Laptop		36600.00
i) AY 2023-24	1930.00	-	c) Furniture	9000.00	38000.00
ii) AY 2024-25	1030.00	-	d) Library Books	340.00	0.00
Income Tax Refund :			Construction :		
a) AY 2023-24	25710.00	-	a) Water Tank		30000.00
b) AY 2024-25	25700.00	-	b) Building	1473984.00	2268545.00
			Donbar Shnong Umbir against Land		60000.00
Contribution Received from					
a) Little Flower Hatigoan	-	4000000.00			
b) CBM ,India Trust	-	1866900.00			
Recovery of TDS on :					
a) Audit fees	10647.00	9800.00			
b) Consultant Fees	-	5550.00			
c) Contractor	11750.00	5000.00			
Balance C/f	33695105.96	32787986.57	Balance C/f	24120573.28	23998638.04

Contd....P/2



Balance B/f

33695105.96 32787986.57

Balance B/f

24120573.28 23998638.04

Closing Balances :

Cash in hand	116829.26	194470.76
Cash at Bank :		
SB A/c with :		
a) Federal Bank		
i) A/c No. 85503	2568407.00	2014100.00
ii) A/c No. 76999	1757913.28	1833709.28
b) South Indian Bank		
i) A/c No. 0163	3090690.96	1461624.96
ii) A/c No. 2948	301990.61	140915.92
iii) A/c No. 04496	25563.00	26321.00
c) State Bank of India		
A/c No. 10228762536	706667.54	222659.54
SB A/c No. 40090430959	21284.96	25448.48
d) Meghalaya Rural Bank		
A/c No. 87013354449	61822.20	37513.00
e) MCAB		
A/c No. 53202	78791.15	20392.15
f) MRB		
A/c No.0000087011616012	17773.72	2023797.44
Fixed Deposits	632199.00	593796.00
Project Advances	194600.00	194600.00

33695105.96 32787986.5733695105.96 32787986.57

Place : Shillong

Date : 28.09.2025

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



KIRON JOSHI

(Membership No. 051046)

UDIN:25051046BBIKLL1247