

**LIVING WORD CENTRE**  
KHAPRAIL ROAD, MATIGARA  
DIST: DARJEELING (W.B.)

**FOREIGN GRANT FUND**

STATEMENT OF AFFAIRS AS AT 31ST MARCH, 2025

| LIABILITIES            | AMOUNT       | ASSETS                          | AMOUNT       |
|------------------------|--------------|---------------------------------|--------------|
| <u>CAPITAL ACCOUNT</u> |              | <u>FIXED ASSETS : (SCH-A)</u>   | 20,10,849.40 |
| FOREIGN GRANT FUND     | 18,85,724.00 | BUILDING PROJECT UNDER PROGRESS | 60,24,925.15 |
| TRUST FUND             | 513.00       | <u>CURRENT ASSETS</u>           |              |
| <u>GENERAL FUND</u>    |              | CASH IN HAND                    | 55.00        |
| BALANCE B/F            | 76,03,903.89 | BANK ACCOUNTS                   | 6,08,706.83  |
| LESS: EXCESS OF        |              | VOCATIONAL TRAINING LIVE STOCK  | 1,08,200.00  |
| EXPENDITURE OVER       |              | LIVING WORD CENTRE (TRUST)      | 9,500.00     |
| INCOME                 | 7,27,904.51  |                                 |              |
|                        | 68,75,999.38 |                                 |              |
|                        | 87,62,236.38 |                                 | 87,62,236.38 |

AUTHORISED SIGNATORY

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED

PLACE: SEVOKE ROAD, SILIGURI  
DATE: 21 th May , 2025  
FCRA UDIN: 25056006BMJASC6986



FOR: SINHAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

C.A. PRAMOD KUMAR SINHAL  
PROPRIETOR  
M. NO. 056006  
PAN: AJCPS8358N  
FRN: 322207E

**LIVING WORD CENTRE**  
KHAPRAIL ROAD, MATIGARA  
DIST: DARJEELING (W.B.)

**FOREIGN GRANT FUND**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED AS ON 31ST MARCH, 2025**

| EXPENDITURE                    | AMOUNT              | INCOME                               | AMOUNT              |
|--------------------------------|---------------------|--------------------------------------|---------------------|
| <b>ADMINISTRATIVE EXPS</b>     |                     |                                      |                     |
| To DEPRECIATION                | 19,461.00           | BY BANK INTEREST                     | 28,308.00           |
| " AUDIT FEES                   | -                   |                                      |                     |
| " BANK CHARGES                 | 15,251.70           | " FOREIGN CONTRIBUTION RECEIVED      | 10,18,343.00        |
| " BUILDING MAINTENANCE         | -                   |                                      |                     |
| " ESTABLISHMENT EXPENSES       | 52,454.68           | " EXCESS OF EXPENDITURE OVERT INCOME | 7,27,904.51         |
| " REPAIR & MAINTENANCE         | 50,509.62           |                                      |                     |
| " OFFICE EQUIPMENT             | 1,50,425.00         |                                      |                     |
| " MISC EXPS                    | -                   |                                      |                     |
| " STATIONERY                   | -                   |                                      |                     |
| " ELECTRICITY                  | 82,015.00           |                                      |                     |
| " TELEPHONE INTERNET           | -                   |                                      |                     |
| " SALARY & REMUNERATION        | -                   |                                      |                     |
| <b>PROJECT EXPENSES</b>        |                     |                                      |                     |
| " CHILDREN CAMP                | -                   |                                      |                     |
| " CONFERENCE & SEMINAR         | 10,000.00           |                                      |                     |
| " BIOFLOC FISHERY (VOCATIONAL) | -                   |                                      |                     |
| " FOOD & OTHER PROVISION       | -                   |                                      |                     |
| " HELP & SUPPORT               | 24,748.00           |                                      |                     |
| " MEDICAL                      | 92,231.56           |                                      |                     |
| " RELIEF TO POOR               | 27,600.00           |                                      |                     |
| " VOCATIONAL TRAINING EXPS     | 12,49,858.95        |                                      |                     |
|                                | <u>17,74,555.51</u> |                                      | <u>17,74,555.51</u> |



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IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED

PLACE: SEVOKE ROAD, SILIGURI  
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FOR: SINHAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

C.A. PRAMOD KUMAR SINHAL  
PROPRIETOR  
M.NO.056006



**LIVING WORD CENTRE**  
KHAPRAIL ROAD, MATIGARA  
DIST: DARJEELING (W.B.)

**FOREIGN GRANT FUND**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH, 2025**

| RECEIPT                         | AMOUNT       | PAYMENT                        | AMOUNT       |
|---------------------------------|--------------|--------------------------------|--------------|
| TO <u>TO OPENING BALANCE</u>    |              | <b>ADMINISTRATIVE EXPS</b>     |              |
| INDIAN BANK, SLG.               | 12,87,508.27 | " AUDIT FEES                   | -            |
| SBI FCRA, DELHI                 | 10,000.26    | " BANK CHARGES                 | 15,251.70    |
| CASH IN HAND                    | 19,696.81    | " OFFICE EQUIPMENT             | 1,50,425.00  |
| " BANK INTEREST                 | 28,308.00    | " BUILDING MAINTENANCE         | -            |
| " FOREIGN CONTRIBUTION RECEIVED | 10,18,343.00 | " ESTABLISHMENT EXPENSES       | 52,454.68    |
|                                 |              | " REPAIR & MAINTENANCE         | 50,509.62    |
|                                 |              | " MISC EXPS                    | -            |
|                                 |              | " STATIONERY                   | -            |
|                                 |              | " TELEPHONE INTERNET           | -            |
|                                 |              | " SALARY & REMUNERATION        | 82,015.00    |
|                                 |              | " ELECTRICITY                  | -            |
|                                 |              | <b>PROJECT EXPENSES</b>        |              |
|                                 |              | " CHILDREN CAMP                | -            |
|                                 |              | " CONFERENCE & SEMINAR         | 10,000.00    |
|                                 |              | " BIOFLOC FISHERY (VOCATIONAL) | -            |
|                                 |              | " FOOD & OTHER PROVISION       | -            |
|                                 |              | " HELP & SUPPORT               | 24,748.00    |
|                                 |              | " MEDICAL                      | 92,231.56    |
|                                 |              | " RELIEF TO POOR               | 27,600.00    |
|                                 |              | " VOCATIONAL TRAINING EXPS     | 12,49,858.95 |
|                                 |              | " PURCHASE OF FIXED ASSETS     | -            |
|                                 |              | " <u>CLOSING BALANCE</u>       |              |
|                                 |              | INDIAN BANK, SLG.              | 6,03,571.45  |
|                                 |              | SBI FCRA, DELHI                | 5,135.38     |
|                                 |              | CASH IN HAND                   | 55.00        |
|                                 | 23,63,856.34 |                                | 23,63,856.34 |

AUTHORISED SIGNATORY

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED

PLACE: SEVOKE ROAD, SILIGURI  
DATE: 21 th May , 2025  
FCRA UDIN: 25056006BMJASC6986



FOR: SINHAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

C.A. PRAMOD KUMAR SINHAL  
PROPRIETOR  
M.NO.56006  
PAN: AJCPS8358N  
FRN: 322207E



# CHARTERED ACCOUNTANT'S CERTIFICATE

We have audited the account of **LIVING WORD CENTRE**, having its Head Office at Khaprail Road, P.O. Matigara, Dist Darjeeling - 734010 West Bengal, India, (Registration No. IV/98 Dt. 29/04/1998, West Bengal) for the financial year ending on **31st March 2025** and examined all relevant books and vouchers and certify that according to the audited account:-

- The brought forward Foreign Contribution at beginning of the year was **Rs.13,17,205.34** /-
- Foreign Contribution worth **Rs.10,18,343/-** was received by the said association during the year **2024-25** (period from 01/04/2024 to 31/03/2025).
- Interest Accrued on Foreign Contribution and other income derived from foreign contribution or interest thereon of /worth **Rs. 28,308/-** was received by the person/association during the financial year 2024-25
- The balance of unutilised foreign Contribution with the person/association at the end of the year **2024-25** (i.e. on **31/03/2025**) was **Rs..6,08,761.83** /-
- Certified that the person/ association has maintained the account of Foreign contrintion and records releting thereto in 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.
- The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt & Payment is correct as checked by me/us.
- The person/association has utilised the foreign contribution received for the purpose(s) it is registered / granted prior permission under Foreign Contribution (Regulation) Act, 2010.

I have examined all relevant books and records, and I hereby certify the following activities/ project wise and location wise details of receipts and utilisation of foreign contribution :-

| SL. NO. | Nsme of Project/ activity | Address/ location                             | Previos balance |         | Receipt During the year |         | Utilised     |         | Balance    |         |
|---------|---------------------------|-----------------------------------------------|-----------------|---------|-------------------------|---------|--------------|---------|------------|---------|
|         |                           |                                               | in cash         | in kind | in cash                 | in kind | in cash      | in kind | in cash    | in kind |
| (1)     | (2)                       | (3)                                           | (4)             | (5)     | (6)                     | (7)     | (8)          | (9)     | (10)       | (11)    |
| 1       | LIVING WORD CENTRE,       | Khaprail Road, P.O. Matigara, Dist Darjeeling | 1,317,205.34    | -       | 1,046,651.00            | -       | 1,755,094.51 | -       | 608,761.83 | -       |
|         |                           |                                               | 1,317,205.34    | -       | 1,046,651.00            | -       | 1,755,094.51 | -       | 608,761.83 | -       |

I have examined all relevant books and records, including the items metioned in column 8 of FC-4 and to the best of my knowledge and belief LIVING WORD CENTRE has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

PLACE: SEVOKE ROAD, SILIGURI  
Date: 23-05-2025



FOR : SINHAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Signature]*

C.A. PRAMOD KUMAR SINHAL  
PROPRIETOR  
M.NO.056006  
FRN : 322207E  
PAN : AJCPS8358N  
FCRA UDIN :- 25056006BMJASF6247