
FCRA Financial Statements

Financial Year 2024 - 25

31st March 2025

SAMARTH IN PARTICIPATORY ACTION SOCIETY
Near Jind Baba Mandir, Jhagariya Main Raod,
Gram Barkhedi, Distt. Sehore (MP) - 466001

SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.) - FCRA
 (Regd No -01/02/01/18976/08 Dated 26.04.2008)
BALANCE SHEET - FCRA
 As on 31ST MARCH 2025

Amount As on 31-03-2024	Liabilities	Schdule	Sub total	Amount As on 31-03-2025	Amount As on 31-03-2024	Assets	Schdule	Amount As on 31-03-2025
1,92,301	<u>Accumulated Fund :-</u>			1,98,982		<u>Cash & Bank</u>		
	Opening Balance		1,92,301		2,22,719	In Savings & Current Accounts	3	24,57,400
	Add : Net Surplus During the year		6,681					
21,332	Current Liabilities & Provisions	1		21,79,682				
	Unspent Balances of Project Funds							
9,086	Sundry Creditors	2		78,736				
2,22,719	TOTAL			24,57,400	2,22,719	TOTAL		24,57,400

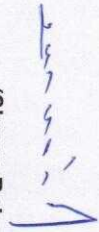
Significant Accounting Policies and Notes on Accounts - Schedule 4

As per our report of even date attached


For Samarth In Participatory Action Society

For A.K Surana & Associates
Chartered Accountants

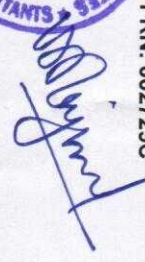
FRN: 002729C


(Shyam Bohare)
President




(Ashish Jain)
Secretary




CA Vivek Singh Raiput
(Partner)
M. No. 406510

Place : Sehore
Date - 28-08-2025

SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.) - FCRA
 (Regd No -01/02/01/18976/08 Dated 26.04.2008)
INCOME & EXPENDITURE ACCOUNT - FCRA
FOR THE YEAR ENDED 31ST MARCH 2025

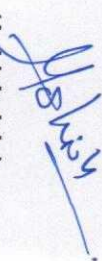
Amount As on 31-03-2024	Expenditure	Amount As on 31-03-2025	Amount As on 31-03-2024	Income	Amount As on 31-03-2025
-	TO Project Implementation Expenses	10,32,959	-	BY Project Grants	10,32,959
6,576	To Surplus transferred to Balance Sheet	6,681	6,576	By Interest on Bank Accounts	6,681
6,576	TOTAL	10,39,640	6,576	TOTAL	10,39,640

Significant Accounting Policies and Notes on Accounts - Schedule 4


As per our report of even date attached

For Samarth In Participatory Action Society


 (Shyam Bohare)
 President


 (Ashish Jain)
 Secretary



For A.K. Surana & Associates
 Chartered Accountants
 FRN: 002729C

 CA Vivek Singh Rajput
 (Partner)
 M. No. 406510

Place : Sehore
 Date - 28-08-2025

SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.) - FCRA

(Regd No -01/02/01/18976/08 Dated 26.04.2008)

**RECEIPTS & PAYMENT ACCOUNT - FCRA
FOR THE YEAR ENDED 31ST MARCH 2025**

Receipts	Amount	Payments	Amount (Rs)
To Opening Balance In Savings & Current Accounts	2,22,719	To Project Expenses	9,63,309
To Grant Received	31,91,309	By Closing Balance In Savings & Current Accounts	24,57,400
Interest received	6,681		
TOTAL	34,20,709	TOTAL	34,20,709


Significant Accounting Policies and Notes on Accounts - Schedule 4

As per our report of even date attached

For Samarth In Participatory Action Society

For A.K Surana & Associates
Chartered Accountants
FRN: 002729C


 (Shyam Bohare)
 President


 (Ashish Jain)
 Secretary


 CA Vivek Singh Rajput
 (Partner)

Place : Sehore

M. No. 406510

Date - 28-08-2025

SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)
SCHEDULE TO BALANCE SHEET - FCRA
 For the year ended as on 31st March 2025

Schedule - 1

Revenue Grants (Foreign Contribution)

S.No.	Source	Project Title / Purpose	Opening Balance		Receipts during the Year	Bank interest during the Year	Grant Utilized during the Year	Closing Balance	
			Receivable Dr Balance	Unspent Cr Balance				Receivable Dr Balance	Unspent Cr Balance
1	Indo Global Social Service Society, New Delhi	Promote sustainable development by mitigating the risk and adverse effect of drought in 15 village of five GP of Panna block	0	21332	0	46679	0	0	21332
2	American Friends of EdelGive Foundation	Unconventional programme that provide solution to deep-rooted social inequalities and build a capacity of credible grassroots organisation in India.	0	0	3144630	46679	10,32,959	0	2158350
TOTAL (B)			-	21,332	31,44,630	46,679	10,32,959	-	21,79,682



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SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)

Schedule - 2

Schedule of Sundry Creditors		
Sl. No.	Particulars	Amount (Rs.)
1	SIPA LF	78,736
TOTAL		78,736

Schedule - 3

Schedule of Bank Balances

Sl. No.	Particulars	Type of A/c	Amount (Rs.)
1	Axis Bank, Bhopal SB.913010015921239	Saving	24,57,400
2	State Bank of India 40092555139	Saving	-
TOTAL			24,57,400

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SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE

Schedule to FCRA Account for the financial year ended on 31st March 2025

Schedule:4

Accounting Policies

1) Basis of Accounting

The accounts of the Society are prepared under the historical cost convention and in accordance with applicable accounting standards. Accounting policies not specifically referred to are consistent with generally accepted accounting practices. The Society follows mercantile system of accounting and recognizes Income and Expenditure on accrual basis.

2) Fixed Assets

2.1 Fixed Assets are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the assets to working condition for its intended use. Expenditure for additions, improvements and renewals are capitalized and expenditure for maintenance and repairs are charged to Income and Expenditure Account. When assets are sold or discarded their cost and accumulated depreciation are removed from the accounts and any gain or loss resulting from their disposal is included in the Income and Expenditure Account.

2.2 Fixed assets acquired out of capital grants are stated at cost and corresponding grant shown as Capital grants under Liabilities. The depreciation charged on such acquired assets is shown as reduction from capital grants and recognized as income in Income and Expenditure Account.

3) Depreciation

Depreciation on all fixed assets is provided on written down value basis at the rates and method specified as per the prevailing Income Tax Act.

4) Income Recognition

- Unconditional revenue grants are credited to Income and Expenditure accounts of the year of receipt.
- Grants/fees for specific assignments are recognized as income to the extent of its utilization during the year.
- Interest received on unspent grants is accounted for income as per the directions, if any, of the donor agency.



Schedule to Account for the financial year ended on 31st March 2025

5. Grants/Project Advances

Specific purpose grants/advances received for implementation of specific projects, are stated as current liabilities as reduced by the extent of utilization during the year for the purposes for which the grants/advances are received.

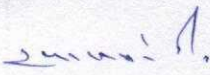
6. Where sanction for the project is received but funds are yet to be released, the revenue as well as capital expenditure is incurred from own funds and shown as receivable from the said project.

Notes on Accounts

- 1) In cases where the assets are purchased out of project grants for use in the projects and no specific commitment exist; the equivalent amounts of the assets so purchased are treated as capital grants.
- 2) Previous year figures are re-grouped to make them comparable with current year figures.

For Samarth in Participatory Action Society

For A. K. Surana & Associates
Chartered Accountants
FRN: 002729C


(Shyam Bohare)
President



CA Vivek Singh Rajput
(Partner)
M.No. 406510

Place – Sehore
Date – 28-08-2025