

**XAVIER INSTITUTE OF SOCIAL
ACTION, RAIPUR**

(Vidhan Sabha Road, Amaseoni, Post-GSITI, Raipur-493111, C.G.)

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025**
(Consolidated Report)

AUDITOR:

B. K. Banka & Associates

Chartered Accountants

Room No.2, 1st Floor,

Heritage Parmeshwar

52, Circular Road,

Ranchi- 834001 Jharkhand

Phone: 9931382126, 9431105822

Email: bkbankaassociates1991@gmail.com

B. K. BANKA & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office :

1st Floor, Room No. 2
Heritage Parmeshwar
52, Circular Road, Opp. B.I.T. Extension
Lalpur, Ranchi - 834 001
Tele : 0651-2970197, 09931382126 (Office)
Mob. : 9431105822, 7070127991
E-mail : bkbankaassociates1991@gmail.com
cabinodbanka83@gmail.com
binod_bank@yahoo.in

Ref.

Date :

INDEPENDENT AUDITOR'S REPORT

We have examined the Balance Sheet of " **XAVIER INSTITUTE OF SOCIAL ACTION**", PAN - AAATX0068R as at **31st March, 2025** and the Income and Expenditure Account & Receipt and Payment Account for the year ended on that date which are in agreement with the books of accounts maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper books of accounts have been kept by the above named trust/ institutions visited by us so far as appear from our examination of the books, and proper Returns adequate for the purpose of audit have been received from branches not visited by us, subject to the comments given below :

In our opinion and to the best of our information, and according to information given to us, the said accounts, *read with notes on account annexed* give a true and fair view:

- (i) In the case of the Balance Sheet, of the state of affairs of the above named trust/institution as at **31st March, 2025** and
- (ii) In the case of the Income & Expenditure Account, of the **Surplus/Deficit** of its accounting year ending on **31st March, 2025**.

For B.K. Banka & Associates
Chartered Accountants
(ICAI Firm Reg. No. 005814C)




B.K. Banka
(M.No.071187)
Partner
UDIN - 25071187BMLMDL5425

Place: Ranchi

Date : 23rd June 2025

XAVIER INSTITUTE OF SOCIAL ACTION(XISA)

Vidhan Sabha Road,

Balance Sheet As At 31st March, 2025

Particulars	Current Year (2024-2025) Amount(Rs)	Previous Year (2023-2024) Amount(Rs)
<u>Funds & Liabilities:</u>		
<u>Capital Fund</u>		
As Per Last Balance Sheet	97,66,602.31	1,03,73,847.65
Add:- Fund transferred from Ethnographic Project	-	49,500.00
Less: Excess of Expenditure Over Income for the Year	4,44,251.23	6,56,745.34
Total (Rs.)	93,22,351.08	97,66,602.31
<u>Accumulated Fund(Ethnographic Project)</u>		
Balance B/f	9,61,585.00	15,64,463.00
Less :- Fund utilised for Capital Asset(transferred to capital)	-	49,500.00
Less:- Fund Utilised for Project Revenue Exp	4,20,357.00	5,53,378.00
Total (Rs.)	5,41,228.00	9,61,585.00
<u>Other Funds</u>		
Special Health Check Up Camps Funds	1,76,761.00	-
Tailoring Hindustan Power Exp Funds	79,194.00	-
Viham Project Exp(Amalgam Steel) Funds	2,45,878.00	-
Total (Rs.)	5,01,833.00	-
<u>Advance & Deposits</u>		
Campion School, Raipur	2,38,131.00	2,38,131.00
Campion School KG ,Raipur	-	1,00,000.00
TDS Payable	49,908.00	-
Madhya Pradesh Jesuits	31,58,096.00	11,58,096.00
Total (Rs.)	34,46,135.00	14,96,227.00
Grand Total (Rs.)	1,38,11,547.08	1,22,24,414.31
<u>Properties & Assets:</u>		
<u>Property,Plant & Equipments</u>		
(As Per Schedule 'A')		
Balance : B/F	1,10,10,177.00	1,15,55,111.00
Since Added	1,26,460.00	1,65,689.00
	1,11,36,637.00	1,17,20,800.00
Less: Depreciation	6,77,289.00	7,10,623.00
Total (Rs.)	1,04,59,348.00	1,10,10,177.00
<u>Current Assets</u>		
<u>Cash & Bank Balance</u>		
(As Per Schedule 'B')		
	13,32,199.08	11,32,887.31
Total (Rs.)	13,32,199.08	11,32,887.31

B. B. B.
DIRECTOR
XAVIER INSTITUTE OF SOCIAL ACTION

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TREASURER
XAVIER INSTITUTE OF SOCIAL ACTION



Particulars	Current Year (2024-2025) Amount(Rs)	Previous Year (2023-2024) Amount(Rs)
Advance & Deposits		
TDS Receivable	-	81,350.00
Jamsed Siraj	20,20,000.00	-
Total (Rs.)	20,20,000.00	81,350.00
Grand Total (Rs.)	1,38,11,547.08	1,22,24,414.31

AS PER OUR REPORT AND NOTES ON ACCOUNTS OF EVEN DATE ANNEXED HEREWITH.

For B.K. Banka & associates

Chartered Accountants

(ICAI Firm Reg.No.005814C)



B.K. Banka

(M.No. 071187)

Partner

Place: Ranchi

Date : 23rd June 2025

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Authorised Signatory

DIRECTOR

XAVIER INSTITUTE OF SOCIAL ACTION

Rumef
TREASURER

XAVIER INSTITUTE OF SOCIAL ACTION

XAVIER INSTITUTE OF SOCIAL ACTION(XISA)
Vidhan Sabha Road,

Schedules 'A' of Property, Plant & Equipments Forming Part Of Balance Sheet As At 31st March, 2025

Particulars	Balance As on 01.04.2024	Additions before 30th September	Additions after 30th September	Deductions During the year	Total As on 31.03.2025	Depreciation	Balance As on 31.03.2025
Building	9706204.00	0.00	0.00	0.00	9706204.00	485310.00	9220894.00
Furniture & Fixtures	549705.00	10620.00	0.00	0.00	560325.00	56033.00	504292.00
Equipments	542857.00	21240.00	94600.00	0.00	658697.00	91710.00	566987.00
Vehicle	140185.00	0.00	0.00	0.00	140185.00	21028.00	119157.00
Library	21130.00	0.00	0.00	0.00	21130.00	3170.00	17960.00
Computer	10496.00	0.00	0.00	0.00	10496.00	4198.00	6298.00
<u>Ethnographic Project</u>							
Laptop	39600.00	0.00	0.00	0.00	39600.00	15840.00	23760.00
Total Rs.	11010177.00	31860.00	94600.00	0.00	11136637.00	677289.00	10459348.00

Schedules 'B' Cash & Bank Balance

Particulars	Current Year (2024-2025) Amount(Rs)	Previous Year (2023-2024) Amount(Rs)
Cash In Hand	4175.58	2769.58
Cash With Axis Bank 202695	320123.75	4369.55
Cash With Axis Bank 245975	129758.20	102429.18
Cash With Axis Bank 977009	11746.75	11746.75
Cash With SBI- 59703 (FC Main A/c)	608213.28	1007503.88
Punjab National Bank 1191 Done	253990.15	0.00
Cash With Axis Bank 263653 (FC fund holding cum utilization a/c)	4191.37	4068.37
	1332199.08	1132887.31

RB
DIRECTOR
XAVIER INSTITUTE OF SOCIAL ACTION

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TREASURER
XAVIER INSTITUTE OF SOCIAL ACTION



XAVIER INSTITUTE OF SOCIAL ACTION(XISA)

Vidhan Sabha Road,

Income & Expenditure Account For The Year Ended 31st March, 2025

Particulars	Current Year (2024-2025) Amount(Rs)	Previous Year (2023-2024) Amount(Rs)
Income		
By Interest Income		
Interest from Bank	54,975.00	41,769.00
Total (Rs.)	54,975.00	41,769.00
By Voluntary Contribution		
Local Contribution	60,000.00	7,70,000.00
CSR Grant	-	-
Special Health Check Up Camps	2,77,861.00	-
Tailoring Hindustan Power Exp	2,61,954.00	-
Viham Project Exp(Amalgam Steel)	58,98,480.00	-
Total (Rs.)	64,98,295.00	7,70,000.00
By Other Items		
Seminar, Workshop, Training and Meeting	48,28,549.00	39,05,349.00
Interest on Income Tax Refund	46,000.00	-
Total (Rs.)	48,74,549.00	39,05,349.00
By Balance being Excess of Expenditure Over Income Transferred to Capital Fund	4,44,251.23	6,57,625.34
Grand Total (Rs.)	Total Rs. 1,18,72,070.23	53,74,743.34
Expenditure		
To Adminstrative Expenses		
Audit Fee & Professional Charges	1,23,104.00	55,834.00
Bank Charges	3,888.23	387.34
Annual Return Charges (Farm & Registration of Society)	-	22,000.00
Computer Maintenance Exp.	14,250.00	4,750.00
Interest & late fee TDS	760.00	150.00
Miscellaneous Expenses	-	-
Gardening & Farming	37,500.00	97,516.00
News Papers & Journals	-	3,865.00
TDS Deduction	1,68,437.00	-
Office Maintenance	1,61,853.00	1,95,900.00
Internet/Phone, Fax, Postages	13,480.00	6,718.00
Total (Rs.)	5,23,272.23	3,87,120.34
To Charitable/Social Expenses		
Boarding & Lodging Charges	-	5,200.00
Charity & Walfare	47,770.00	39,500.00
Electricity	4,05,180.00	3,68,412.00
Fuel & Maintenance	2,01,851.00	2,53,230.00

B. Babu
DIRECTOR



Sumit
TREASURER

Particulars	Current Year (2024-2025) Amount(Rs)	Previous Year (2023-2024) Amount(Rs)
Father Allowances	1,60,000.00	-
Honorarium Staff	6,32,400.00	4,92,900.00
Vehicle Maintenance	2,49,243.00	2,46,392.00
Xisa Evaluation	-	7,77,000.00
Provident Fund	55,581.00	40,703.00
Repair & Maintenance	4,10,582.00	7,51,260.00
Stationary Expenses	22,780.00	18,580.00
Training, Seminar, Workshop & Meeting	19,51,997.00	12,48,938.00
Travel Expenses	75,830.00	34,885.00
Total (Rs.)	42,13,214.00	42,77,000.00
<u>To Inter Society Donation</u>		
Donation & Contribution	20,000.00	-
Total (Rs.)	20,000.00	-
<u>To CSR Project Expenditure (Refer Schedule C)</u>		
Special Health Check Up Camps	1,01,100.00	-
Tailoring Hindustan Power Exp	1,82,760.00	-
Viham Project Exp(Amalgam Steel)	56,52,602.00	-
Total (Rs.)	59,36,462.00	-
<u>To Depreciation</u>		
(As Per Schedule 'A')	6,77,289.00	7,10,623.00
Total (Rs.)	6,77,289.00	7,10,623.00
<u>To Amount transfer to Other Fund</u>		
Special Health Check Up Camps	1,76,761.00	-
Tailoring Hindustan Power Exp	79,194.00	-
Viham Project Exp(Amalgam Steel)	2,45,878.00	-
Total (Rs.)	5,01,833.00	-
Grand Total (Rs.)	Total Rs.	1,18,72,070.23
		53,74,743.34

AS PER OUR REPORT AND NOTES ON ACCOUNTS OF EVEN DATE ANNEXED HERewith.

For B.K. Banka & associates

Chartered Accountants

(ICAI Firm Reg.No.005814C)



B.K. Banka

(M.No. 071187)

Partner

Place: Ranchi

Date : 23rd June 2025

[Signature]
TREASURER

XAVIER INSTITUTE OF SOCIAL ACTION

[Signature]
Authorised Signatory
XAVIER INSTITUTE OF SOCIAL ACTION

XAVIER INSTITUTE OF SOCIAL ACTION(XISA)

Vidhan Sabha Road,

Receipt & Payment For The Year Ended 31st March, 2025

Particulars	Current Year (2024-2025) Amount(Rs)	Previous Year (2023-2024) Amount(Rs)
<u>To Opening Balances</u>		
Cash In Hand	2,769.58	2,516.58
Cash With Axis Bank 202695	4,369.55	3,275.23
Cash With Axis Bank 245975	1,02,429.18	1,11,839.24
Cash With Axis Bank 977009	11,746.75	11,486.75
Cash With SBI- 59703 (FC Main A/c)	10,07,503.88	15,72,360.48
Cash With Axis Bank 263653 (FC fund holding cum utilization a/c)	4,068.37	3,948.37
Total (Rs.)	11,32,887.31	17,05,426.65
<u>To Interest Income</u>		
Interest from Bank	54,975.00	41,769.00
Total (Rs.)	54,975.00	41,769.00
<u>To Voluntary Contribution</u>		
Local Contribution	60,000.00	7,70,000.00
<u>CSR Grant(Local)</u>		
Special Health Check Up Camps	2,77,861.00	-
Tailoring Hindustan Power Exp	2,61,954.00	-
Viham Project Exp(Amalgam Steel)	58,98,480.00	-
Total (Rs.)	64,98,295.00	7,70,000.00
<u>To Other Items</u>		
Seminar, Workshop, Training and Meeting	48,28,549.00	39,05,349.00
Income Tax Refund	46,000.00	880.00
	48,74,549.00	39,06,229.00
<u>To Advance & Deposit</u>		
Rajkumari Khare	-	30,000.00
Campion KG School Raipur	-	1,00,000.00
Madhya Pradesh Jesuits	20,00,000.00	-
TDS Payable	49,908.00	-
TDS Refund	-	14,710.00
Total (Rs.)	20,49,908.00	1,44,710.00
Grand Total (Rs.)	1,46,10,614.31	65,68,134.65
<u>Expenditure</u>		
<u>By Adminstrative Expenses</u>		
Audit Fee & Professional Charges	1,23,104.00	55,834.00
Bank Charges	3,888.23	387.34

Bobno
DIRECTOR

Sumit
TREASURER

XAVIER INSTITUTE OF SOCIAL ACTION

XAVIER INSTITUTE OF SOCIAL ACTION



Particulars	Current Year (2024-2025) Amount(Rs)	Previous Year (2023-2024) Amount(Rs)
Annual Return Charges (Farm & Registration of Society)	-	22,000.00
Computer Maintenance Exp.	14,250.00	4,750.00
Interest & late fee TDS	760.00	150.00
Miscellaneous Expenses	-	-
Gardening & Farming	37,500.00	97,516.00
News Papers & Journals	-	3,865.00
TDS Deduction	87,087.00	-
Office Maintenance	1,61,853.00	1,95,900.00
Internet/Phone, Fax, Postages	13,480.00	6,718.00
Total (Rs.)	4,41,922.23	3,87,120.34
<u>By Charitable/Social Expenses</u>		
Boarding & Lodging Charges	-	5,200.00
Charity & Welfare	47,770.00	39,500.00
Electricity	4,05,180.00	3,68,412.00
Fuel & Maintenance	2,01,851.00	2,53,230.00
Father Allowances	1,60,000.00	-
Honorarium Staff	6,32,400.00	4,92,900.00
Vehicle Maintenance	2,49,243.00	2,46,392.00
Xisa Evaluation	-	7,77,000.00
Provident Fund	55,581.00	40,703.00
Repair & Maintenance	4,10,582.00	7,51,260.00
Stationary Expenses	22,780.00	18,580.00
Training, Seminar, Workshop & Meeting	19,51,997.00	12,48,938.00
Travel Expenses	75,830.00	34,885.00
Total (Rs.)	42,13,214.00	42,77,000.00
<u>By Inter Society Donation</u>		
Donation & Contribution	20,000.00	-
Total (Rs.)	20,000.00	-
<u>By CSR Project Expenditure (Refer Schedule C)</u>		
Special Health Check Up Camps	1,01,100.00	-
Tailoring Hindustan Power Exp	1,82,760.00	-
Viham Project Exp(Amalgam Steel)	56,52,602.00	-
Total (Rs.)	59,36,462.00	-
<u>Ethnographic Project Expenses</u>		
Board & Lodge	30,000.00	45,000.00
Feild Data Invetigator	95,000.00	65,000.00
Honorarium of Principal Investigators	2,50,000.00	3,00,000.00

Bapna
DIRECTOR
XAVIER INSTITUTE OF SOCIAL ACTION

Sumit
TREASURER
XAVIER INSTITUTE OF SOCIAL ACTION



Particulars	Current Year (2024-2025) Amount(Rs)	Previous Year (2023-2024) Amount(Rs)
Stationery Expense	-	18,378.00
Transcriptoin Personnal	-	85,000.00
Travel & Investigation	45,357.00	40,000.00
Total (Rs.)	4,20,357.00	5,53,378.00
<u>By Capital expenditure</u>		
Equipment	1,15,840.00	94,399.00
Furniture & Fixtures	10,620.00	21,790.00
<u>Ethnographic Project</u>		
Laptop	-	49,500.00
Total (Rs.)	1,26,460.00	1,65,689.00
<u>By Loans & Advances</u>		
Jamsed Siraj (Advance to Contractor)	20,20,000.00	-
EPF	-	8,739.00
TDS Receivables	-	43,321.00
Campion School Raipur	1,00,000.00	-
Total (Rs.)	21,20,000.00	52,060.00
<u>By Closing balances</u>		
Cash In Hand	4,175.58	2,769.58
Cash With Axis Bank 202695	3,20,123.75	4,369.55
Cash With Axis Bank 245975	1,29,758.20	1,02,429.18
Cash With Axis Bank 977009	11,746.75	11,746.75
Punjab National Bank 1191 Done	2,53,990.15	
Cash With SBI- 59703 (FC Main A/c)	6,08,213.28	10,07,503.88
Cash With Axis Bank 263653 (FC fund holding cum utilization a/c)	4,191.37	4,068.37
Total (Rs.)	13,32,199.08	11,32,887.31
Grand Total (Rs.)	1,46,10,614.31	65,68,134.65

AS PER OUR REPORT AND NOTES ON ACCOUNTS OF EVEN DATE ANNEXED HEREWITH.

For B.K. Banka & associates
Chartered Accountants
(ICAI Firm Reg.No.005814C)



B.K. Banka
B.K. Banka
(M.No. 071187)
Partner

Place: Ranchi

Date : 23rd June 2025

B.K. Banka
Authorised Signatory

DIRECTOR
XAVIER INSTITUTE OF SOCIAL ACTION

Ramprasad
TREASURER
XAVIER INSTITUTE OF SOCIAL ACTION

XAVIER INSTITUTE OF SOCIAL ACTION(XISA)

Statement of Income & Application Account for the year ended 31st March, 2025

Particulars	Amount (Rs)
<u>Details of Income</u>	
To Interest Income	54,975.00
To Voluntary Contribution	64,98,295.00
To Other Income	48,74,549.00
Total Rs.	1,14,27,819.00
<u>Details of Application</u>	
By Revenue Expenditure	1,06,11,598.23
By Capital Expenditure	1,26,460.00
By Amount accumulated or set apart for application to charitable purpose to the extent it does not exceed 15% of the income. [14.63%]	6,89,760.77
Total Rs.	1,14,27,819.00

AS PER OUR REPORT AND NOTES ON ACCOUNTS OF EVEN DATE ANNEXED HEREWITH.

For B.K.Banka & Associates
Chartered Accountants
(ICAI Firm Reg. No. 005814C)



B.K.Banka
M.No. 071187
Partner

Place : Ranchi
Date : 23rd June 2025

XAVIER INSTITUTE OF
SOCIAL ACTION(XISA)

Batno
Authorized Signatory

DIRECTOR
XAVIER INSTITUTE OF SOCIAL ACTION

Rumz P
TREASURER
XAVIER INSTITUTE OF SOCIAL ACTION

XAVIER INSTITUTE OF SOCIAL ACTION

Consolidated Significant Accounting Policies & Notes On Accounts to Financial Statements

1. Preamble: The society is a duly registered charitable society having regn no 1010 . The main purpose of society is education and social activities.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Society has followed cash system of accounting and has recognized significant items of Income & Expenditure on receipt basis. Therefore all receipts are taken on actual receipt basis and expenses are taken during the year on payment basis. Grants are also recognized on receipt basis. They are applying same policy consistently since past many years.

3. Method of Consolidation:

The Society & FC account are maintaining separate books of accounts. Their separately audited financial statements have been consolidated under line-by-line addition method. The Society follows Standard Accounting Principles generally accepted in India.

4. Income and Expenses Recognition:

Income and expenses are recognized on Cash basis. All Income and grant are recognized on receipt basis and all expenses also recognized on actual spending basis, However whenever the society is receiving CSR fund it is also taken on actual basis ,but the company is deducted TDS as per their accrual basis. FC grant are taken at the same value in INR when bank after receiving the grant convert them into prevailing rate at that time however some charges may be deducted by them ,so the same are taken net of those charges.

5. Investment -Nil

6. Property, Plant, Equipments & Depreciation:

- (a) Property, Plant & Equipments are stated at written down value.
- (b) Depreciation on fixed assets has been provided under W.D.V. method at the rates prescribed by the management.

7. Income Tax: The Society is registered with the Income Tax Authorities under section 12A of the Income Tax Act, 1961 - hence the income of the society is exempt under respective sections, subject to compliance of relevant provisions as prescribed by the Income Tax Act, 1961.

8. Previous Year figures have been regrouped & re-classified, so as to confirm to current years classification.

Borho
DIRECTOR
XAVIER INSTITUTE OF SOCIAL ACTION

Pumz
TREASURER
XAVIER INSTITUTE OF SOCIAL ACTION

